

REPORT OF THE TREASURER
TO THE BOARD OF EDUCATION

District of Livingston

All Funds

For the Month Ending MAY 31, 2017

CASH REPORT

	<u>Funds</u>	Beginning Cash Balance	Cash Receipts this Month	Cash Disbursements this Month	Ending Cash Balance
	GOVERNMENTAL FUNDS				
1	General Fund- Fund 10	4,241,548.36	14,512,020.61	10,713,696.98	8,039,871.99
2	Special Revenue- Fund 20	744,787.03	77,940.45	223,216.22	599,511.26
3	Capital Fund-Fund 30	920,230.74	594.49	1,281.85	919,543.38
4	Debt Service Fund -Fund 4	34,706.67			34,706.67
5	Total Government Funds (lines 1 thru 4)	5,941,272.80	14,590,555.55	10,938,195.05	9,593,633.30
6	Enterprise Fund (Fund 5X)				
7	Cafeteria	436,894.86	249,187.75	269,888.62	416,193.99
8	Total Enterprise Fund (line 7)	436,894.86	249,187.75	269,888.62	416,193.99
	TRUST AND AGENCY FUNDS (Fund 6X)				
9	Payroll*	-	3,892,493.21	3,892,493.21	-
10	Payroll agency	703,841.08	3,630,272.90	3,587,747.16	746,366.82
11	Other	273,583.02	175.97		273,758.99
12	Total Trust & Agency Funds (Lines 7 thru 9)	977,424.10	7,522,942.08	7,480,240.37	1,020,125.81
13	Total All Funds (Lines 5, 6 and 10)	7,355,591.76	22,362,685.38	18,688,324.04	11,029,953.10

*These amounts are for information only & are not part of "Total All Funds." These amounts are already accounted for within "Total Governmental Funds."

Prepared and Submitted by:



Assistant Business Administrator

6/30/2017

Date

Bank Reconciliation

Bank Name	Investors Bank		Prepared By: PR	
Account No.	269902378		Date 6/30/2017	
Statement Date	5/31/2017			
Fund/Funds	General			
1	Balance per Bank			8,635,955.86
	Reconciling Items			
	Additions			
	Deposits in Transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)		1,514,050.31	
5	Other (explain)			
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			7,121,905.55 *
9	Balance per Board Secretary's Records as of 5/31/2017			7,121,905.55
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			7,121,905.55 *
* Line 8 MUST EQUAL line 17.				

Bank Reconciliation

Bank Name	NJ Cash Management				Prepared By	PR
Account No.	171-000068497				Date	6/30/2017
Statement Date	5/31/2017					
Fund/Funds	All Funds					
1	Balance per Bank					21,886.12
	Reconciling Items					
	Additions					
	Deposits in Transit					
		Date	Amount			
2a						
2b						
2c						
2d						
2	Total D.I.T's					
3	Total Additions					
	Deductions					
	Outstanding Checks					
4	(Attach list)					
5	Other (explain)					
6	Total Deductions					
7	Net Reconciling Items					
8	Adjusted Balance per Bank as of 5/31/2017					21,886.12 *
9	Balance per Board Secretary's Records as of 5/31/2017					21,886.12
	Reconciling Items					
	Additions					
10	Interest Earned					
11	Other (explain)					
12	Total Additions					
	Deductions					
13	Bank Charges					
14	Other (explain)					
15	Total Deductions					
16	Net Reconciling Items					
17	Adjusted Board Secretary's Balance as of 5/31/2017					21,886.12 *
* Line 8 MUST EQUAL line 17.						

Bank Reconciliation

Bank Name	NJ Cash Management		Prepared By	PR
Account No.	171-000091480		Date	6/30/2017
Statement Date	5/31/2017			
Fund/Funds	Capital Reserve			
1	Balance per Bank			99,265.79
	Reconciling Items			
	Additions			
	Deposits in Transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)			
5	Other (explain)			
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			99,265.79 *
9	Balance per Board Secretary's Records as of 5/31/2017			99,265.79
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			99,265.79 *
* Line 8 MUST EQUAL line 17.				

Bank Reconciliation

Bank Name	Investors Bank		Prepared By	PR
Account No.	269902568		Date	6/30/2017
Statement Date	5/31/2017			
Fund/Funds	Capital Reserve			
1	Balance per Bank			1,431,032.46
	Reconciling Items			
	Additions			
	Deposits in Transit			
		Date	Amount	
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)			
5	Other (explain)			
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			1,431,032.46 *
9	Balance per Board Secretary's Records as of 5/31/2017			1,431,032.46
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			1,431,032.46 *
* Line 8 MUST EQUAL line 17.				

Bank Reconciliation

Bank Name	Investors		Prepared By: PR	
Account No.	269902386		Date 6/30/2017	
Statement Date	5/31/2017			
Fund/Funds	Referendum			
1	Balance per Bank			920,825.23
	Reconciling Items			
	Additions			
	Deposits in Transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)			
5	Other (explain)		1,281.85	
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			919,543.38 *
9	Balance per Board Secretary's Records as of 5/31/2017			919,543.38
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			919,543.38 *
* Line 8 MUST EQUAL line 17.				

Bank Reconciliation

Bank Name	Investors Bank		Prepared By	PR
Account No.	269902584		Date	6/30/2017
Statement Date	5/31/2017			
Fund/Funds	Cafeteria			
1	Balance per Bank			559,497.35
	Reconciling Items			
	Additions			
	Deposits in Transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)		143303.36	
5	Other (explain)			
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			416,193.99 *
9	Balance per Board Secretary's Records as of 5/31/2017			416,193.99
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			416,193.99 *
* Line 8 MUST EQUAL line 17.				

Bank Reconciliation

Bank Name	Investors Payroll Agency		Prepared By	PR
Account No.	269902418		Date	6/30/2017
Statement Da	5/31/2017			
Fund/Funds				
1	Balance per Bank			704,072.85
	Reconciling Items			
	Additions			
	Deposits in Transit			
	Date	Amount		
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)		15,090.78	
5	Other Transfer			
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			688,982.07 *
9	Balance per Board Secretary's Records as of 5/31/2017			688,982.07
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			688,982.07 *
* Line 8 MUST EQUAL line 17.				

LIVINGSTON SCHOOL DISTRICT
PAYROLL ESCROW ACCOUNT
ACCT #269902418
OUTSTANDING CHECKS
5/31/2017

O/S CHECKS:
CHECK #

AMOUNT

#6131	233.14
#6132	322.38
#6133	384.72
#6134	96.00
#6135	511.94
#6136	12,841.50
#6137	701.10

O/S	15,090.78
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Bank Reconciliation

Bank Name	Investors FSA		Prepared By	PR
Account No.	269902608		Date	6/30/2017
Statement Date	5/31/2017			
Fund/Funds				
1	Balance per Bank			57,384.75
	Reconciling Items			
	Additions			
	Deposits in Transit			
		Date	Amount	
2a				
2b				
2c				
2d				
2	Total D.I.T's			
3	Total Additions			
	Deductions			
	Outstanding Checks			
4	(Attach list)			
5	Other (explain)			
6	Total Deductions			
7	Net Reconciling Items			
8	Adjusted Balance per Bank as of 5/31/2017			57,384.75 *
9	Balance per Board Secretary's Records as of 5/31/2017			57,384.75
	Reconciling Items			
	Additions			
10	Interest Earned			
11	Other (explain)			
12	Total Additions			
	Deductions			
13	Bank Charges			
14	Other (explain)			
15	Total Deductions			
16	Net Reconciling Items			
17	Adjusted Board Secretary's Balance as of 5/31/2017			57,384.75 *
* Line 8 MUST EQUAL line 17.				

Bank Reconciliation

Bank Name	NJ Cash Management				Prepared By	PR
Account No.	171-000030538				Date	6/30/2017
Statement Date	5/31/2017					
Fund/Funds	Unemployment Trust					
1	Balance per Bank					23,175.45
	Reconciling Items					
	Additions					
	Deposits in Transit					
		Date	Amount			
2a						
2b						
2c						
2d						
2	Total D.I.T's					
3	Total Additions					
	Deductions					
	Outstanding Checks					
4	(Attach list)					
5	Other (explain)					
6	Total Deductions					
7	Net Reconciling Items					
8	Adjusted Balance per Bank as of 5/31/2017					23,175.45 *
9	Balance per Board Secretary's Records as of 5/31/2017					23,175.45
	Reconciling Items					
	Additions					
10	Interest Earned					
11	Other (explain)					
12	Total Additions					
	Deductions					
13	Bank Charges					
14	Other (explain)					
15	Total Deductions					
16	Net Reconciling Items					
17	Adjusted Board Secretary's Balance as of 5/31/2017					23,175.45 *
* Line 8 MUST EQUAL line 17.						

Bank Reconciliation

Bank Name	Investors				Prepared By	PR
Account No.	269902576				Date	6/30/2017
Statement Date	5/31/2017					
Fund/Funds	Unemployment					
1	Balance per Bank					250,583.54
	Reconciling Items					
	Additions					
	Deposits in Transit					
		Date	Amount			
2a						
2b						
2c						
2d						
2	Total D.I.T's					
3	Total Additions					
	Deductions					
	Outstanding Checks					
4	(Attach list)					
5	Other (explain)					
6	Total Deductions					
7	Net Reconciling Items					
8	Adjusted Balance per Bank as of 5/31/2017					250,583.54 *
9	Balance per Board Secretary's Records as of 5/31/2017					250,583.54
	Reconciling Items					
	Additions					
10	Interest Earned					
11	Other (explain)					
12	Total Additions					
	Deductions					
13	Bank Charges					
14	Other (explain)					
15	Total Deductions					
16	Net Reconciling Items					
17	Adjusted Board Secretary's Balance as of 5/31/2017					250,583.54 *
* Line 8 MUST EQUAL line 17.						

7/10 2:55pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
General Fund - Fund 10
Interim Balance Sheet
For 11 Month Period Ending 05/31/2017

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$5,214,098.97
116	Capital reserve Account		\$2,825,773.02
121	Tax levy receivable		\$8,897,610.00
	Accounts receivable:		
132	Interfund	\$1,892,915.41	
141	Intergovernmental - State	\$996,680.01	
153,154	Other (net of est uncollectible of \$_____)	\$473,784.79	\$3,363,380.21
	Loans receivable:		
131	Interfund	\$34,400.89	
			\$34,400.89

--- R E S O U R C E S ---

301	Estimated Revenues	105,958,197.00	
302	Less Revenues	(105,978,271.66)	
			(\$20,074.66)
	Total assets and resources		\$20,315,188.43

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
General Fund - Fund 10
Interim Balance Sheet
For 11 Month Period Ending 05/31/2017

LIABILITIES AND FUND EQUITY

--- LIABILITIES ---

421	Accounts Payable	\$1,723,110.44
	Other current liabilities	\$3,249,301.35
TOTAL LIABILITIES		\$4,972,411.79

FUND BALANCE

--- Appropriated ---

753	Reserve for Encumbrances - Current Year	\$2,429,372.15
754	Reserve for Encumbrance - Prior Year	\$45,365.50
Reserved fund balance:		
760	Reserved Fund Balance	\$3,178,235.00
601	Appropriations	107,394,703.80
602	Less : Expenditures	\$98,863,556.92
603	Encumbrances	\$2,474,737.65 (101,338,294.57)
		\$6,056,409.23
Total Appropriated		\$11,709,381.88
--- Unappropriated ---		
770	Unreserved Fund Balance -	\$4,933,394.76
303	Budgeted Fund Balance	(\$1,300,000.00)
TOTAL FUND BALANCE		\$15,342,776.64
TOTAL LIABILITIES AND FUND EQUITY		\$20,315,188.43

Livingston Public School District
General Fund - Fund 10
Interim Balance Sheet
For 11 Month Period Ending 05/31/2017

RECAPITULATION OF FUND BALANCE:	Budgeted	Actual	Variance
Appropriations	107,394,703.80	101,338,294.57	\$6,056,409.23
Revenues	(105,958,197.00)	(105,978,271.66)	\$20,074.66
	<u>\$1,436,506.80</u>	<u>(\$4,639,977.09)</u>	<u>\$6,076,483.89</u>
Less: Adjust for prior year encumb.	<u>(\$136,506.80)</u>	<u>(\$136,506.80)</u>	
Budgeted Fund Balance	<u>\$1,300,000.00</u>	<u>(\$4,776,483.89)</u>	<u>\$6,076,483.89</u>
Recapitulation of Budgeted Fund Balance by Subfund			
Fund 10 (includes 10, 11, 12, and 13)	\$1,300,000.00	(\$4,776,483.89)	\$6,076,483.89
Fund 18 (Restricted ED JOBS)	\$0.00	\$0.00	\$0.00
Fund 19 (Restricted FEMA Block Grants)	\$0.00	\$0.00	\$0.00
TOTAL Budgeted Fund Balance	<u>\$1,300,000.00</u>	<u>(\$4,776,483.89)</u>	<u>\$6,076,483.89</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
GENERAL FUND - FUND 10
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/2017

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
1XXX From Local Sources	100,910,529.00	100,921,720.27		(\$11,191.27)
3XXX From State Sources	\$2,909,301.00	\$2,909,301.00		.00
4XXX From Federal Sources	\$20,860.00	\$29,743.39		(\$8,883.39)
54XX-59XX Other Sources	\$2,117,507.00	\$2,117,507.00		.00
TOTAL REVENUE/SOURCES OF FUNDS	105,958,197.00	105,978,271.66		(\$20,074.66)
				AVAILABLE
*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	BALANCE

--- CURRENT EXPENSE ---				
11-1XX-100-XXX Regular Programs - Instruction	\$36,448,318.00	\$33,106,851.46	\$620,674.58	\$2,720,791.96
11-2XX-100-XXX Special Education - Instruction	\$9,749,885.00	\$9,038,984.64	\$91,105.26	\$619,795.10
11-230-100-XXX Basic Skills - Remedial Instruction	\$882,006.00	\$879,108.83	\$0.00	\$2,897.17
11-240-100-XXX Bilingual Education - Instruction	\$625,493.00	\$560,401.46	\$1,349.54	\$63,742.00
11-3XX-100-XXX Voc. Programs - Local - Instruction	\$111,050.00	\$94,248.69	\$3,639.04	\$13,162.27
11-401-100-XXX School-Spon. Cocurr. Acti-Instr	\$497,534.00	\$484,135.82	\$1.00	\$13,397.18
11-402-100-XXX School-Spons. Athletics - Instruction	\$1,026,932.00	\$1,025,509.99	\$588.55	\$833.46
11-4XX-100-XXX Other Instrc. Programs - Instruction	\$1,104,610.00	\$859,542.75	\$0.00	\$245,067.25

--- UNDISTRIBUTED EXPENDITURES ---				
11-000-100-XXX Instruction	\$6,565,412.50	\$6,240,367.77	\$325,042.98	\$1.75
11-000-211-XXX Attendance and Social Work Services	\$96,031.00	\$87,072.00	\$0.00	\$8,959.00
11-000-213-XXX Health Services	\$971,793.00	\$913,222.85	\$55,789.00	\$2,781.15
11-000-216-XXX Speech, OT,PT & Related Svcs	\$1,461,005.00	\$1,320,720.19	\$11,928.00	\$128,356.81
11-000-217-XXX Other Support Serv - Students Extra Srvc	\$900,549.00	\$831,035.70	\$69,512.80	\$0.50
11-000-218-XXX Guidance	\$2,145,431.00	\$1,911,163.40	\$102,652.09	\$131,615.51
11-000-219-XXX Child Study Teams	\$3,265,866.00	\$3,131,307.44	\$15,196.70	\$119,361.86
11-000-221-XXX Improv of Inst. - Instruc Staff	\$2,209,496.00	\$1,782,235.74	\$130,318.71	\$296,941.55
11-000-222-XXX Educational Media Serv/School Library	\$1,268,134.00	\$1,120,577.63	\$20,600.85	\$126,955.52
11-000-223-XXX Instructional Staff Training Services	\$490,614.00	\$393,036.57	\$7,942.38	\$89,635.05
11-000-230-XXX Supp. Serv.-General Administration	\$1,302,210.00	\$1,242,834.97	\$25,539.14	\$33,835.89
11-000-240-XXX Supp. Serv.-School Administration	\$4,396,844.75	\$4,109,990.32	\$172,449.49	\$114,404.94
11-000-25X-XXX Central Serv & Admin. Inform. Tech.	\$2,852,515.00	\$2,642,172.84	\$78,999.69	\$131,342.47
11-000-261-XXX Require Maint. for School Facilities	\$1,278,075.00	\$1,217,585.69	\$58,312.42	\$2,176.89
11-000-262-XXX Custodial Services	\$5,246,238.76	\$5,072,210.62	\$29,290.91	\$144,737.23
11-000-263-XXX Care and Upkeep of Grounds	\$62,584.00	\$57,368.52	\$5,215.32	\$0.16
11-000-266-XXX Security	\$182,272.00	\$171,763.26	\$8,982.74	\$1,526.00
11-000-270-XXX Student Transportation Services	\$3,173,931.00	\$3,021,541.37	\$33,548.31	\$118,841.32
11-XXX-XXX-2XX Allocated and Unallocated Benefits	\$15,240,515.00	\$14,371,239.38	\$135,748.86	\$733,526.76
TOTAL GENERAL CURRENT EXPENSE				
EXPENDITURES/USES OF FUNDS	103,555,345.01	\$95,686,229.90	\$2,004,428.36	\$5,864,686.75

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Livingston Public School District
 GENERAL FUND - FUND 10
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 11 Month Period Ending 05/31/2017

	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
*** EXPENDITURES - cont'd ***				
*** CAPITAL OUTLAY ***				
12-XXX-XXX-73X Equipment	\$63,535.00	\$51,584.77	\$0.00	\$11,950.23
12-000-4XX-XXX Facilities acquisition & constr. serv.	\$3,740,152.79	\$3,090,071.25	\$470,309.29	\$179,772.25
TOTAL CAP OUTLAY EXPEND./USES OF FUNDS	\$3,803,687.79	\$3,141,656.02	\$470,309.29	\$191,722.48
10-000-100-56X Transfer of Funds to Charter Schools	\$35,671.00	\$35,671.00	.00	.00
TOTAL GENERAL FUND EXPENDITURES	107,394,703.80	\$98,863,556.92	\$2,474,737.65	\$6,056,409.23

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
GENERAL FUND - FUND 10
SCHEDULE OF REVENUES
ACTUAL COMPARED WITH ESTIMATED
For 11 Month Period Ending 05/31/2017

		ESTIMATED	ACTUAL	UNREALIZED
		<u> </u>	<u> </u>	<u> </u>
--- LOCAL SOURCES ---				
1210	Local Tax Levy	\$99,918,029.00	\$99,918,029.00	.00
1310	Tuition from Individuals	\$12,500.00	\$102,741.65	(\$90,241.65)
1320	Tuition from LEAs Within State	\$100,000.00	\$73,096.20	\$26,903.80
1410	Transp Fees from Individuals	\$300,000.00	\$340,779.86	(\$40,779.86)
1910	Rents and Royalties	\$450,000.00	\$411,590.38	\$38,409.62
1XXX	Miscellaneous	\$130,000.00	\$75,483.18	\$54,516.82
	TOTAL	<u>100,910,529.00</u>	<u>100,921,720.27</u>	<u>(\$11,191.27)</u>
--- STATE SOURCES ---				
3121	Categorical Transportation Aid	\$241,059.00	\$241,059.00	.00
3131	Extraordinary Aid	\$300,000.00	\$300,000.00	.00
3177	Categorical Security	\$104,597.00	\$104,597.00	.00
3183	Professional Learning Community Aid	\$60,050.00	\$60,050.00	.00
3XXX	Other State Aids	\$2,203,595.00	\$2,203,595.00	\$0.00
	TOTAL	<u>\$2,909,301.00</u>	<u>\$2,909,301.00</u>	<u>\$0.00</u>
--- FEDERAL SOURCES ---				
4200	Medicaid Reimbursement	\$20,860.00	\$29,743.39	(\$8,883.39)
	TOTAL	<u>\$20,860.00</u>	<u>\$29,743.39</u>	<u>(\$8,883.39)</u>
--- OTHER FINANCING SOURCES ---				
	Others (54XX-59XX series)	\$2,117,507.00	\$2,117,507.00	\$0.00
	TOTAL	<u>\$2,117,507.00</u>	<u>\$2,117,507.00</u>	<u>\$0.00</u>
	TOTAL REVENUES/SOURCES OF FUNDS	<u>105,958,197.00</u>	<u>105,978,271.66</u>	<u>(\$20,074.66)</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
*** GENERAL CURRENT EXPENSE ***				
--- Regular Programs - Instruction ---				
11-105-100-101 Preschool - Salaries of Teachers	\$40,362.00	\$39,926.84	.00	\$435.16
11-110-100-101 Kindergarten - Salaries of Teachers	\$1,461,886.00	\$1,318,338.37	\$91,301.63	\$52,246.00
11-120-100-101 Grades 1-5 - Salaries of Teachers	\$11,015,886.00	\$9,500,644.22	\$288,959.89	\$1,226,281.89
11-130-100-101 Grades 6-8 - Salaries of Teachers	\$8,308,580.00	\$7,486,429.10	.00	\$822,150.90
11-140-100-101 Grades 9-12 - Salaries of Teachers	\$12,284,959.00	\$11,652,720.62	\$171,993.66	\$460,244.72
--- Regular Programs - Home Instruction ---				
11-150-100-101 Salaries of Teachers	\$150,000.00	\$145,566.00	\$0.00	\$4,434.00
11-150-100-320 Purchased Prof.-Ed. Services	\$90,747.00	\$90,746.03	.00	\$0.97
--- Regular Programs - Undistr. Instruction ---				
11-190-100-106 Other Salaries for Instruction	\$650,809.00	\$569,542.79	.00	\$81,266.21
11-190-100-320 Purchased Prof.-Ed. Services	\$68,500.00	\$66,802.37	.00	\$1,697.63
11-190-100-340 Purchased Technical Services	\$2,040.00	\$2,031.43	.00	\$8.57
11-190-100-500 Other Purch. Serv. (400-500 series)	\$337,587.00	\$332,298.89	\$1.00	\$5,287.11
11-190-100-610 General Supplies	\$1,630,926.00	\$1,499,261.28	\$68,018.40	\$63,646.32
11-190-100-640 Textbooks	\$396,886.00	\$394,330.86	\$400.00	\$2,155.14
11-190-100-800 Other Objects	\$9,150.00	\$8,212.66	.00	\$937.34
TOTAL	\$36,448,318.00	\$33,106,851.46	\$620,674.58	\$2,720,791.96
--- SPECIAL EDUCATION - INSTRUCTION ---				
Learning and/or Language Disabilities:				
11-204-100-101 Salaries of Teachers	\$428,357.00	\$428,356.81	\$0.00	\$0.19
11-204-100-106 Other Salaries for Instruction	\$2,577,373.00	\$2,577,372.28	.00	\$0.72
11-204-100-610 General Supplies	\$4,353.00	\$4,228.98	\$123.99	\$0.03
TOTAL	\$3,010,083.00	\$3,009,958.07	\$123.99	\$0.94
Multiple Disabilities:				
11-212-100-101 Salaries of Teachers	\$446,183.00	\$446,182.74	\$0.00	\$0.26
11-212-100-106 Other Salaries for Instruction	\$874,526.00	\$874,525.36	.00	\$0.64
11-212-100-610 General supplies	\$7,153.00	\$7,152.33	.00	\$0.67
TOTAL	\$1,327,862.00	\$1,327,860.43	\$0.00	\$1.57
Resource Room/Resource Center:				
11-213-100-101 Salaries of Teachers	\$4,905,086.00	\$4,245,548.71	\$90,560.49	\$568,976.80
11-213-100-610 General supplies	\$80,500.00	\$80,403.24	.00	\$96.76
TOTAL	\$4,985,586.00	\$4,325,951.95	\$90,560.49	\$569,073.56
11-215-100-600 General Supplies	\$12,500.00	\$11,051.41	\$420.78	\$1,027.81
TOTAL	\$12,500.00	\$11,051.41	\$420.78	\$1,027.81
Preschool Disabilities - Full-Time:				
11-216-100-101 Salaries of Teachers	\$287,324.00	\$237,633.85	\$0.00	\$49,690.15
11-216-100-106 Other Salaries for Instruction	\$126,149.00	\$126,148.45	.00	\$0.55
11-216-100-600 General Supplies	\$381.00	\$380.48	.00	\$0.52
TOTAL	\$413,854.00	\$364,162.78	\$0.00	\$49,691.22

Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL SPECIAL ED - INSTRUCTION	\$9,749,885.00	\$9,038,984.64	\$91,105.26	\$619,795.10
--- Basic Skills/Remedial-Instruction ---				
11-230-100-101 Salaries of Teachers	\$879,964.00	\$879,108.83	\$0.00	\$855.17
11-230-100-610 General Supplies	\$2,042.00	.00	.00	\$2,042.00
TOTAL	\$882,006.00	\$879,108.83	\$0.00	\$2,897.17
--- Bilingual Education-Instruction ---				
11-240-100-101 Salaries of Teachers	\$625,493.00	\$560,401.46	\$1,349.54	\$63,742.00
TOTAL	\$625,493.00	\$560,401.46	\$1,349.54	\$63,742.00
--- Vocational Programs-Local-Instruction ---				
11-3XX-100-101 Salaries of Teachers	\$97,016.00	\$80,484.14	\$3,372.66	\$13,159.20
11-3XX-100-500 Other Purchased Serv. (400-500 series)	\$1,534.00	\$1,533.36	\$0.00	\$0.64
11-3XX-100-610 General Supplies	\$12,000.00	\$11,997.57	\$0.00	\$2.43
11-3XX-100-800 Other Objects	\$500.00	\$233.62	\$266.38	\$0.00
TOTAL	\$111,050.00	\$94,248.69	\$3,639.04	\$13,162.27
--- School spons.cocurricular activities-Instruction ---				
11-401-100-100 Salaries	\$443,984.00	\$443,983.36	.00	\$0.64
11-401-100-500 Purchased Services (300-500 series)	\$12,950.00	\$9,123.99	.00	\$3,826.01
11-401-100-600 Supplies and Materials	\$27,200.00	\$19,428.60	\$1.00	\$7,770.40
11-401-100-800 Other Objects	\$13,400.00	\$11,599.87	.00	\$1,800.13
TOTAL	\$497,534.00	\$484,135.82	\$1.00	\$13,397.18
--- School sponsored athletics-Instruct. ---				
11-402-100-100 Salaries	\$839,247.00	\$839,190.65	.00	\$56.35
11-402-100-500 Purchased Services (300-500 series)	\$110,400.00	\$109,726.89	.00	\$673.11
11-402-100-600 Supplies and Materials	\$77,285.00	\$76,592.45	\$588.55	\$104.00
TOTAL	\$1,026,932.00	\$1,025,509.99	\$588.55	\$833.46
--- Other Instructional programs-Instruction ---				
11-403-100-500 Purchased Services (300-500 series)	\$40,200.00	\$40,200.00	.00	.00
TOTAL	\$40,200.00	\$40,200.00	\$0.00	\$0.00
11-424-100-179 Salaries of Reading Specialists	\$1,064,410.00	\$819,342.75	.00	\$245,067.25
TOTAL	\$1,064,410.00	\$819,342.75	\$0.00	\$245,067.25
TOTAL OTHER Supplemental/At-Risk	\$1,064,410.00	\$819,342.75	\$0.00	\$245,067.25
--- UNDISTRIBUTED EXPENDITURES ---				
--- Instruction ---				
11-000-100-562 Tuition to Other LEAs within State Special	\$1,259,546.00	\$1,101,383.34	\$158,161.70	\$0.96
11-000-100-566 Tuition to Priv Sch for Disbl w/i State	\$5,182,895.00	\$5,029,878.43	\$153,015.78	\$0.79
11-000-100-567 Tuition Priv Sch Disbl & Otr LEA o/s State	\$122,971.50	\$109,106.00	\$13,865.50	.00
TOTAL	\$6,565,412.50	\$6,240,367.77	\$325,042.98	\$1.75
--- Attendance and social work services ---				
11-000-211-100 Salaries	\$96,031.00	\$87,072.00	.00	\$8,959.00

Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
TOTAL	\$96,031.00	\$87,072.00	\$0.00	\$8,959.00
--- Health services ---				
11-000-213-100 Salaries	\$947,673.00	\$891,319.57	\$55,789.00	\$564.43
11-000-213-500 Other Purchd. Serv.(400-500 series)	\$150.00	.00	.00	\$150.00
11-000-213-600 Supplies and Materials	\$23,970.00	\$21,903.28	.00	\$2,066.72
TOTAL	\$971,793.00	\$913,222.85	\$55,789.00	\$2,781.15
--- Speech, OT,PT & Related Svcs ---				
11-000-216-100 Salaries	\$1,067,843.00	\$944,675.05	.00	\$123,167.95
11-000-216-320 Purchased Prof. Ed. Services	\$375,980.00	\$358,880.31	\$11,928.00	\$5,171.69
11-000-216-600 Supplies and Materials	\$17,182.00	\$17,164.83	.00	\$17.17
TOTAL	\$1,461,005.00	\$1,320,720.19	\$11,928.00	\$128,356.81
--- Other support services - Students - Extra Srvc				
11-000-217-320 Purchased Prof. Ed. Services	\$900,549.00	\$831,035.70	\$69,512.80	\$0.50
TOTAL	\$900,549.00	\$831,035.70	\$69,512.80	\$0.50
--- Guidance ---				
11-000-218-104 Salaries Other Prof. Staff	\$1,857,228.00	\$1,662,012.88	\$82,436.00	\$112,779.12
11-000-218-105 Sal Secr. & Clerical Asst.	\$235,687.00	\$205,480.14	\$20,206.66	\$10,000.20
11-000-218-390 Other Purch. Prof. & Tech Svc.	\$10,508.00	\$10,508.00	.00	.00
11-000-218-500 Other Purchased Services (400-500 series)	\$2,800.00	\$479.00	.00	\$2,321.00
11-000-218-600 Supplies and Materials	\$39,208.00	\$32,683.38	\$9.43	\$6,515.19
TOTAL	\$2,145,431.00	\$1,911,163.40	\$102,652.09	\$131,615.51
--- Child Study Teams ---				
11-000-219-104 Salaries Other Prof. Staff	\$2,789,495.00	\$2,675,752.96	.00	\$113,742.04
11-000-219-105 Sal Secr. & Clerical Asst.	\$263,787.00	\$245,875.94	\$15,196.70	\$2,714.36
11-000-219-320 Purchased Prof. - Ed. Services	\$100,275.00	\$100,274.40	.00	\$0.60
11-000-219-390 Other Purch. Prof. & Tech Svc.	\$76,710.00	\$75,180.00	.00	\$1,530.00
11-000-219-592 Misc Purch Ser(400-500 O/than Resid costs)	\$7,599.00	\$6,249.97	\$0.00	\$1,349.03
11-000-219-600 Supplies and Materials	\$20,000.00	\$19,974.17	.00	\$25.83
11-000-219-800 Other Objects	\$8,000.00	\$8,000.00	.00	.00
TOTAL	\$3,265,866.00	\$3,131,307.44	\$15,196.70	\$119,361.86
--- Improv. of instr. Serv. ---				
11-000-221-102 Salaries Superv. of Instr.	\$1,569,158.00	\$1,267,858.68	\$130,072.28	\$171,227.04
11-000-221-104 Salaries Other Prof. Staff	\$363,659.00	\$287,269.42	.00	\$76,389.58
11-000-221-105 Sal Secr. & Clerical Asst.	\$215,489.00	\$175,047.54	.00	\$40,441.46
11-000-221-320 Purchased Prof. - Ed. Services	\$24,661.00	\$22,515.39	.00	\$2,145.61
11-000-221-500 Other Purchased Services (400-500 series)	\$619.00	\$619.00	.00	.00
11-000-221-600 Supplies and Materials	\$28,610.00	\$23,652.83	\$246.43	\$4,710.74
11-000-221-800 Other Objects	\$7,300.00	\$5,272.88	.00	\$2,027.12
TOTAL	\$2,209,496.00	\$1,782,235.74	\$130,318.71	\$296,941.55
--- Educational media serv./sch.library ---				
11-000-222-100 Salaries	\$1,088,776.00	\$950,065.15	\$20,600.85	\$118,110.00

Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-222-500 Other Purchased Services (400-500 series)	\$7,278.00	\$2,799.50	.00	\$4,478.50
11-000-222-600 Supplies and Materials	\$171,762.00	\$167,394.98	.00	\$4,367.02
11-000-222-800 Other Objects	\$318.00	\$318.00	.00	.00
TOTAL	\$1,268,134.00	\$1,120,577.63	\$20,600.85	\$126,955.52
--- Instructional Staff Training Services ---				
11-000-223-102 Salaries Superv. of Instruction	\$392,289.00	\$317,931.40	\$7,718.64	\$66,638.96
11-000-223-320 Purchased Prof. - Ed. Services	\$37,986.00	\$26,410.00	.00	\$11,576.00
11-000-223-500 Other Purchased Services (400-500 series)	\$36,084.00	\$25,010.14	.00	\$11,073.86
11-000-223-600 Supplies and Materials	\$16,255.00	\$16,030.03	\$223.74	\$1.23
11-000-223-800 Other Objects	\$8,000.00	\$7,655.00	.00	\$345.00
TOTAL	\$490,614.00	\$393,036.57	\$7,942.38	\$89,635.05
--- Support services-general administration ---				
11-000-230-100 Salaries	\$356,791.00	\$307,257.45	\$24,628.23	\$24,905.32
11-000-230-331 Legal Services	\$215,070.00	\$214,991.23	\$78.02	\$0.75
11-000-230-332 Audit Fees	\$58,950.00	\$58,950.00	.00	.00
11-000-230-339 Other Purchased Prof. Svc.	\$10,000.00	\$8,632.12	\$822.88	\$545.00
11-000-230-340 Purchased Tech. Services	\$10,000.00	\$9,196.00	.00	\$804.00
11-000-230-530 Communications/Telephone	\$291,321.00	\$291,320.55	.00	\$0.45
11-000-230-590 Other Purchased Services	\$270,396.00	\$268,800.03	\$0.00	\$1,595.97
11-000-230-610 General Supplies	\$17,682.00	\$13,475.30	\$10.01	\$4,196.69
11-000-230-890 Misc. Expenditures	\$72,000.00	\$70,212.29	.00	\$1,787.71
TOTAL	\$1,302,210.00	\$1,242,834.97	\$25,539.14	\$33,835.89
--- Support services-school administration ---				
11-000-240-103 Salaries Princ./Asst. Princ.	\$2,070,195.00	\$1,901,198.50	\$136,268.54	\$32,727.96
11-000-240-104 Salaries Other Prof. Staff	\$478,344.00	\$451,331.30	\$26,848.30	\$164.40
11-000-240-105 Sal. Secr. & Clerical Asst.	\$1,360,492.00	\$1,300,290.82	.00	\$60,201.18
11-000-240-300 Purchased Prof. & Tech. Svc.	\$44,931.00	\$43,708.52	.00	\$1,222.48
11-000-240-500 Other Purchased Services	\$56,210.00	\$45,049.64	.00	\$11,160.36
11-000-240-600 Supplies and Materials	\$386,672.75	\$368,411.54	\$9,332.65	\$8,928.56
TOTAL	\$4,396,844.75	\$4,109,990.32	\$172,449.49	\$114,404.94
--- Central Services ---				
11-000-251-100 Salaries	\$1,099,877.00	\$1,027,774.67	\$52,596.37	\$19,505.96
11-000-251-330 Purchased Prof. Services	\$200,095.81	\$175,519.38	\$24,566.02	\$10.41
11-000-251-592 Misc Pur Serv (400-500 series)	\$26,100.00	\$25,167.75	\$144.21	\$788.04
11-000-251-600 Supplies and Materials	\$54,300.00	\$50,505.16	\$1,693.09	\$2,101.75
11-000-251-831 Interest on Current Loans	\$37,188.00	\$37,187.50	.00	\$0.50
11-000-251-832 Interest on Lease Purchase Agreements	\$18,363.00	\$18,362.49	.00	\$0.51
11-000-251-89X Other Objects	\$7,794.19	\$5,307.92	.00	\$2,486.27
TOTAL	\$1,443,718.00	\$1,339,824.87	\$78,999.69	\$24,893.44
--- Admin. Info. Technology ---				
11-000-252-100 Salaries	\$882,801.00	\$808,313.88	.00	\$74,487.12
11-000-252-330 Purchased Prof. Services	\$43,069.00	\$40,926.45	.00	\$2,142.55
11-000-252-500 Other Pur Serv. (400-500 series)	\$473,177.00	\$444,392.69	.00	\$28,784.31

Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
11-000-252-600 Supplies and Materials	\$9,750.00	\$8,714.95	.00	\$1,035.05
TOTAL	\$1,408,797.00	\$1,302,347.97	\$0.00	\$106,449.03
TOTAL Cent. Svcs. & Admin IT	\$2,852,515.00	\$2,642,172.84	\$78,999.69	\$131,342.47
 --- Required Maint.for School Facilities ---				
11-000-261-100 Salaries	\$897,452.00	\$842,504.35	\$54,947.00	\$0.65
11-000-261-420 Cleaning, Repair & Maint. Svc.	\$246,200.00	\$241,607.89	\$3,110.80	\$1,481.31
11-000-261-610 General Supplies	\$134,423.00	\$133,473.45	\$254.62	\$694.93
TOTAL	\$1,278,075.00	\$1,217,585.69	\$58,312.42	\$2,176.89
 --- Custodial Services ---				
11-000-262-1XX Salaries	\$2,569,296.00	\$2,497,542.07	\$0.00	\$71,753.93
11-000-262-300 Purchased Prof. & Tech. Svc.	\$45,129.00	\$45,128.59	.00	\$0.41
11-000-262-420 Cleaning, Repair & Maint. Svc.	\$100,000.00	\$95,419.68	\$1,991.28	\$2,589.04
11-000-262-441 Rental of Land & Bldgs Other Than Lease	\$112,258.00	\$112,257.48	.00	\$0.52
11-000-262-490 Other Purchased Property Svc.	\$88,000.00	\$87,979.82	.00	\$20.18
11-000-262-520 Insurance	\$465,000.00	\$460,439.00	.00	\$4,561.00
11-000-262-610 General Supplies	\$358,657.76	\$353,791.06	\$4,861.58	\$5.12
11-000-262-621 Energy (Natural Gas)	\$400,898.00	\$385,303.63	.00	\$15,594.37
11-000-262-622 Energy (Electricity)	\$1,107,000.00	\$1,034,349.29	\$22,438.05	\$50,212.66
TOTAL	\$5,246,238.76	\$5,072,210.62	\$29,290.91	\$144,737.23
 --- Care and Upkeep of Grounds ---				
11-000-263-100 Salaries	\$62,584.00	\$57,368.52	\$5,215.32	\$0.16
TOTAL	\$62,584.00	\$57,368.52	\$5,215.32	\$0.16
 --- Security ---				
11-000-266-100 Salaries	\$182,272.00	\$171,763.26	\$8,982.74	\$1,526.00
TOTAL	\$182,272.00	\$171,763.26	\$8,982.74	\$1,526.00
 TOTAL Oper & Maint of Plant Services	\$6,769,169.76	\$6,518,928.09	\$101,801.39	\$148,440.28
 --- Student transportation services ---				
11-000-270-160 Sal Pupil Trans(Bet Home & Sch)-reg	\$806,480.00	\$806,479.69	.00	\$0.31
11-000-270-162 Sal Pupil Trans.Other than Bet Home & Sch	\$300,000.00	\$185,710.00	.00	\$114,290.00
11-000-270-512 Contract Svc (other btw home & sch)-vndrs	\$173,476.00	\$173,193.42	.00	\$282.58
11-000-270-514 Contract Svc (Sp Ed.)-vendors	\$1,502,275.00	\$1,471,915.22	\$30,359.47	\$0.31
11-000-270-503 Contr Svc-Aid in Lieu Paymnts-Non Pub Sch	\$129,700.00	\$128,459.87	\$884.00	\$356.13
11-000-270-615 Transportation Supplies	\$255,000.00	\$250,790.17	\$2,304.84	\$1,904.99
11-000-270-800 Misc. Expenditures	\$7,000.00	\$4,993.00	.00	\$2,007.00
TOTAL	\$3,173,931.00	\$3,021,541.37	\$33,548.31	\$118,841.32
11-XXX-XXX-220 Social Security Contributions	\$1,400,000.00	\$1,305,561.25	\$77,654.39	\$16,784.36
11-XXX-XXX-241 Other Retirement Contrb. - PERS	\$1,201,891.00	\$1,201,891.00	.00	.00
11-XXX-XXX-242 Other Retirement Contrb. - ERIP	\$109,973.00	\$106,592.73	\$3,380.18	\$0.09
11-XXX-XXX-260 Workman's Compensation	\$481,084.00	\$474,243.38	.00	\$6,840.62

Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
11-XXX-XXX-270 Health Benefits	\$11,892,181.00	\$11,130,565.02	\$52,464.29	\$709,151.69
11-XXX-XXX-280 Tuition Reimbursement	\$155,386.00	\$152,386.00	\$2,250.00	\$750.00
TOTAL	\$15,240,515.00	\$14,371,239.38	\$135,748.86	\$733,526.76
Total Undistributed Expenditures	\$53,109,517.01	\$49,637,446.26	\$1,287,070.39	\$2,185,000.36
*** TOTAL CURRENT EXPENSE EXPENDITURES ***	103,555,345.01	\$95,686,229.90	\$2,004,428.36	\$5,864,686.75
*** TOTAL CURRENT EXPENSE EXPENDITURES & TRANSFERS ***	103,555,345.01	\$95,686,229.90	\$2,004,428.36	\$5,864,686.75

Livingston Public School District
 GENERAL FUND - FUND 10
 STATEMENT OF APPROPRIATIONS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
	<hr/>	<hr/>	<hr/>	<hr/>
*** CAPITAL OUTLAY ***				
--- EQUIPMENT ---				
Regular programs-instruction				
12-130-100-730 Grades 6-8	\$43,535.00	\$41,407.82	.00	\$2,127.18
Undist. Exp. - Non-instructional Services				
12-000-300-730 Non-instructional services	\$20,000.00	\$10,176.95	.00	\$9,823.05
TOTAL	<hr/> \$63,535.00	<hr/> \$51,584.77	<hr/> \$0.00	<hr/> \$11,950.23
--- Facilities acquisition and construction services ---				
12-000-400-450 Construction Services	\$1,070,250.79	\$651,865.75	\$307,346.79	\$111,038.25
12-000-400-721 Lease Purchase Agreements - Principal	\$2,601,168.00	\$2,438,205.50	\$162,962.50	.00
12-000-400-800 Other objects	\$68,734.00	.00	.00	\$68,734.00
Sub Total	<hr/> \$3,740,152.79	<hr/> \$3,090,071.25	<hr/> \$470,309.29	<hr/> \$179,772.25
TOTAL	<hr/> \$3,740,152.79	<hr/> \$3,090,071.25	<hr/> \$470,309.29	<hr/> \$179,772.25
TOTAL CAPITAL OUTLAY EXPENDITURES	\$3,803,687.79	\$3,141,656.02	\$470,309.29	\$191,722.48

Livingston Public School District
GENERAL FUND - FUND 10
STATEMENT OF APPROPRIATIONS
COMPARED WITH EXPENDITURES AND ENCUMBRANCES
For 11 Month Period Ending 05/31/2017

	Appropriations	Expenditures	Encumbrances	Available Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
*** EDUCATION JOBS FUND **				
*** FEMA COMMUNITY DEVELOPMENT BLOCK GRANT ***				
10-000-100-56X Transfer of Funds to Charter Schls.	\$35,671.00	\$35,671.00	.00	.00
TOTAL GENERAL FUND EXPENDITURES	107,394,703.80	\$98,863,556.92	\$2,474,737.65	\$6,056,409.23

7/10 2:55pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 11 Month Period Ending 05/31/17

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$599,511.26
	Accounts receivable:		
141	Intergovernmental - State	\$2,611.50	
			\$2,611.50

--- R E S O U R C E S ---

301	Estimated Revenues	\$2,424,140.55	
302	Less Revenues	(\$1,678,716.56)	
			\$745,423.99
	Total assets and resources		\$1,347,546.75

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
Special Revenue Fund - Fund 20
Interim Balance Sheet
For 11 Month Period Ending 05/31/17

LIABILITIES AND FUND EQUITY

--- L I A B I L I T I E S ---

411	Intergovernmental accounts payable - State	\$59,374.00
421	Accounts Payable	\$281,755.73
481	Deferred revenues	\$3,675.95
	Other current liabilities	\$771,187.45

	<u>\$1,115,993.13</u>
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FUND BALANCE

--- A p p r o p r i a t e d ---

753	Reserve for encumbrances - Current Year	\$128,756.30
601	Appropriations	\$2,424,140.55
602	Less: Expenditures	\$2,192,586.93
603	Encumbrances	\$128,756.30 (\$2,321,343.23)
		<u>\$102,797.32</u>

TOTAL FUND BALANCE	<u>\$231,553.62</u>
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TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,347,546.75</u>
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REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Livingston Public School District
 Special Revenue Fund - Fund 20
 INTERIM STATEMENTS COMPARING
 BUDGET REVENUE WITH ACTUAL TO DATE AND
 APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
 For 11 Month Period Ending 05/31/17

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
2XXX From Intermediate Sources	\$26,789.55	\$17,886.00		\$8,903.55
3XXX From State Sources	\$831,747.00	\$781,638.56		\$50,108.44
4XXX From Federal Sources	\$1,565,604.00	\$879,192.00		\$686,412.00
TOTAL REVENUE/SOURCES OF FUNDS	\$2,424,140.55	\$1,678,716.56		\$745,423.99
*** EXPENDITURES ***				
	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
LOCAL PROJECTS:	\$26,789.55	\$24,620.59	\$0.00	\$2,168.96
STATE PROJECTS:				
Nonpublic textbooks	\$62,777.00	\$62,423.27	.00	\$353.73
Nonpublic auxiliary services	\$120,869.00	\$86,171.88	\$32,870.06	\$1,827.06
Nonpublic handicapped services	\$473,645.00	\$416,448.66	\$57,196.34	.00
Nonpublic nursing services	\$136,080.00	\$122,472.00	\$8,618.00	\$4,990.00
Nonpublic Technology Aid	\$38,376.00	\$35,548.33	.00	\$2,827.67
TOTAL STATE PROJECTS	\$831,747.00	\$723,064.14	\$98,684.40	\$9,998.46
FEDERAL PROJECTS:				
NCLB Title I - Part A/D	\$133,707.00	\$124,784.10	.00	\$8,922.90
I.D.E.A. Part B (Handicapped)	\$1,333,974.00	\$1,254,909.10	\$30,071.90	\$48,993.00
NCLB Title II - Part A/D	\$64,538.00	\$31,824.00	.00	\$32,714.00
NCLB Title III - English Language Enhancement	\$33,385.00	\$33,385.00	.00	.00
TOTAL FEDERAL PROJECTS	\$1,565,604.00	\$1,444,902.20	\$30,071.90	\$90,629.90
*** TOTAL EXPENDITURES ***	\$2,424,140.55	\$2,192,586.93	\$128,756.30	\$102,797.32

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Livingston Public School District
 SPECIAL REVENUE - FUND 20
 SCHEDULE OF REVENUES
 ACTUAL COMPARED WITH ESTIMATED
 For 11 Month Period Ending 05/31/17

	ESTIMATED	ACTUAL	UNREALIZED
	<u> </u>	<u> </u>	<u> </u>
--- LOCAL SOURCES ---			
--- INTERMEDIATE SOURCES ---			
2XXX From Intermediate Sources	\$26,789.55	\$17,886.00	\$8,903.55
	<u> </u>	<u> </u>	<u> </u>
Total Revenue Intermediate Sources	\$26,789.55	\$17,886.00	\$8,903.55
	<u> </u>	<u> </u>	<u> </u>
--- STATE SOURCES ---			
32XX Other Restricted Entitlements	\$831,747.00	\$781,638.56	\$50,108.44
	<u> </u>	<u> </u>	<u> </u>
Total Revenue from State Sources	\$831,747.00	\$781,638.56	\$50,108.44
	<u> </u>	<u> </u>	<u> </u>
--- FEDERAL SOURCES ---			
4411-16 Title I	\$133,707.00	\$41,080.00	\$92,627.00
4451-55 Title II	\$64,538.00	\$31,824.00	\$32,714.00
4491-94 Title III	\$33,385.00	\$16,391.00	\$16,994.00
4420-29 I.D.E.A. Part B (Handicapped)	\$1,333,974.00	\$789,897.00	\$544,077.00
	<u> </u>	<u> </u>	<u> </u>
Total Revenues from Federal Sources	\$1,565,604.00	\$879,192.00	\$686,412.00
	<u> </u>	<u> </u>	<u> </u>
 TOTAL REVENUES/SOURCES OF FUNDS	 \$2,424,140.55	 \$1,678,716.56	 \$745,423.99
	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY
 TO THE BOARD OF EDUCATION
 Livingston Public School District
 Special Revenue Fund - Fund 20
 STATEMENT OF APPROPRIATIONS - RESTRICTED STATE ENTITLEMENTS
 COMPARED WITH EXPENDITURES AND ENCUMBRANCES
 For 11 Month Period Ending 05/31/17

	Appropriations	Expenditures	Encumbrances	Available Balance
	<hr/>	<hr/>	<hr/>	<hr/>
State Projects:				
PRESCHOOL EDUCATION AID				
Other State Projects:				
PRESCHOOL EXPANSION GRANT				
20-XXX-XXX-XXX All Other State/Fed/Loc Projects	\$2,424,140.55	\$2,192,586.93	\$128,756.30	\$102,797.32
TOTAL EXPENDITURE	\$2,424,140.55	\$2,192,586.93	\$128,756.30	\$102,797.32

7/10 2:55pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
Capital Projects Fund - Fund 30
Interim Balance Sheet
For 11 Month Period Ending 05/31/17

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$919,543.38
	Accounts receivable:		
132	Interfund	\$1,281.85	
141	Intergovernmental - State	\$784,428.57	
			<u>\$785,710.42</u>
131	Interfund loans receivable		\$3,182,019.50

--- R E S O U R C E S ---

302	Less Revenues	(\$6,139.54)	
			<u>(\$6,139.54)</u>
	Total assets and resources		<u>\$4,881,133.76</u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District

Capital Projects Fund - Fund 30
Interim Balance Sheet
For 11 Month Period Ending 05/31/17

LIABILITIES AND FUND EQUITY

--- L I A B I L I T I E S ---

402	Interfund accounts payable	\$934,811.01
	Other current liabilities	\$221,316.00
	 TOTAL LIABILITIES	 <u>\$1,156,127.01</u>

F U N D B A L A N C E

--- A p p r o p r i a t e d ---

753	Reserve for encumbrances - Current Year	\$200,744.54
754	Reserve for encumbrances - Prior Year	\$718,903.85
601	Appropriations	\$5,574,104.70
602	Less : Expenditures	\$2,743,117.38
603	Encumbrances	\$919,648.39 (\$3,662,765.77)
		<u>\$1,911,338.93</u>
	Total Appropriated	<u>\$2,830,987.32</u>

--- U n a p p r o p r i a t e d ---

770	Fund balance	\$5,346,887.35
303	Budgeted Fund Balance	(\$4,452,867.92)

TOTAL FUND BALANCE	\$3,725,006.75
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TOTAL LIABILITIES AND FUND EQUITY	<u>\$4,881,133.76</u>
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REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District

Capital Projects Fund - Fund 30
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/17

	BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
*** REVENUES/SOURCES OF FUNDS ***				
Other	\$0.00	\$6,139.54		(\$6,139.54)
TOTAL REVENUE/SOURCES OF FUNDS	\$0.00	\$6,139.54		(\$6,139.54)
*** EXPENDITURES ***				
---	APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE

30-000-4XX-390 Other purchased prof. & tech. serv.	\$731,844.36	\$186,984.79	\$45,734.90	\$499,124.67
30-000-4XX-450 Construction services	\$4,842,260.34	\$2,556,132.59	\$873,913.49	\$1,412,214.26
Total fac.acq.and constr. serv.	\$5,574,104.70	\$2,743,117.38	\$919,648.39	\$1,911,338.93
TOTAL EXPENDITURES	\$5,574,104.70	\$2,743,117.38	\$919,648.39	\$1,911,338.93
*** TOTAL EXPENDITURES AND TRANSFERS	\$5,574,104.70	\$2,743,117.38	\$919,648.39	\$1,911,338.93

7/10 2:55pm

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District
Debt Service Fund - Fund 40
Interim Balance Sheet
For 11 Month Period Ending 05/31/17

ASSETS AND RESOURCES

--- A S S E T S ---

101	Cash in bank		\$34,706.67
-----	--------------	--	-------------

--- R E S O U R C E S ---

301	Estimated Revenues	\$7,788,870.00	
302	Less Revenues	(\$7,676,550.00)	
		<hr/>	\$112,320.00
			<hr/>
	Total assets and resources		\$147,026.67
			<hr/> <hr/>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District

Debt Service Fund - Fund 40
Interim Balance Sheet
For 11 Month Period Ending 05/31/17

LIABILITIES AND FUND EQUITY

FUND BALANCE

--- Appropriated ---

Reserved fund balance:

601	Appropriations		\$7,876,550.00	
602	Less : Expenditures	\$7,876,549.64		
			(\$7,876,549.64)	
				\$0.36
	Total Appropriated			\$0.36
--- Unappropriated ---				
770	Fund Balance			\$234,706.31
303	Budgeted Fund Balance			(\$87,680.00)

TOTAL FUND BALANCE		\$147,026.67
TOTAL LIABILITIES AND FUND EQUITY		\$147,026.67

RECAPITULATION OF FUND BALANCE:

	Budgeted	Actual	Variance
Appropriations	\$7,876,550.00	\$7,876,549.64	\$0.36
Revenues	(\$7,788,870.00)	(\$7,676,550.00)	(\$112,320.00)
	\$87,680.00	\$199,999.64	(\$112,319.64)
--- Change in Maint. / Capital reserve account ---			
Subtotal	\$87,680.00	\$199,999.64	(\$112,319.64)
Less: Adjust for prior year encumb.	\$0.00	\$0.00	
Budgeted Fund Balance	\$87,680.00	\$199,999.64	(\$112,319.64)

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/17

		BUDGETED ESTIMATED	ACTUAL TO DATE	NOTE: OVER OR (UNDER)	UNREALIZED BALANCE
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
*** REVENUES/SOURCES OF FUNDS ***					
--- Local Sources ---					
1210	Local tax levy	\$6,853,299.00	\$6,853,299.00		.00
1XXX	Miscellaneous	\$112,320.00	\$0.00		\$112,320.00
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Total Local Sources	\$6,965,619.00	\$6,853,299.00		\$112,320.00
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
--- State Sources ---					
3160	Debt service aid Type II	\$823,251.00	\$823,251.00		.00
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Total State Sources	\$823,251.00	\$823,251.00		\$0.00
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL REVENUE/SOURCES OF FUNDS	\$7,788,870.00	\$7,676,550.00		\$112,320.00
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

REPORT OF THE SECRETARY
TO THE BOARD OF EDUCATION
Livingston Public School District

Debt Service Fund - Fund 40
INTERIM STATEMENTS COMPARING
BUDGET REVENUE WITH ACTUAL TO DATE AND
APPROPRIATIONS WITH EXPENDITURES AND ENCUMBRANCES TO DATE
For 11 Month Period Ending 05/31/17

*** EXPENDITURES ***	APPROPRIATIONS	EXPENDITURES/Enc.	AVAILABLE BALANCE
	<u> </u>	<u> </u>	<u> </u>
--- Debt Service - Regular ---			
40-701-510-834 Interest on Bonds	\$3,846,550.00	\$3,846,549.64	\$0.36
40-701-510-910 Redemption of Principal	\$4,030,000.00	\$4,030,000.00	.00
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$7,876,550.00	\$7,876,549.64	\$0.36
	<u> </u>	<u> </u>	<u> </u>
TOTAL USES OF FUNDS BEFORE TRANSFERS	\$7,876,550.00	\$7,876,549.64	\$0.36
	<u> </u>	<u> </u>	<u> </u>
*** TOTAL USES OF FUNDS ***	\$7,876,550.00	\$7,876,549.64	\$0.36
	<u> </u>	<u> </u>	<u> </u>