

**Otsego Public Schools
General Fund
Final Revised #3 v.
Revision #2**

REVENUE		Audit 6-30-18	Revised #2 5/27/2019	Final Revised #3 6-24-19	Difference Revised Final #3 v Revised #2	
Local	Current Year Property Tax	11.111	\$ 1,795,097	\$ 1,927,451	\$ 1,949,300	\$ 21,849
	Tuition-Visa students	11.131	\$ 15,022			\$ -
	Interest Income	11.151	\$ 1,972	\$ 11,450	\$ 18,155	\$ 6,705
	Athletic-Gate	11.171	\$ 74,150	\$ 86,922	\$ 92,569	\$ 5,647
	Insurance-Student	11.179	\$ (1,356)			\$ -
	Entry fees	11.181	\$ 404,169	\$ 432,852	\$ 436,852	\$ 4,000
	Facility Rental Fees	11.191	\$ 39,152	\$ 39,152	\$ 39,152	\$ -
	Miscellaneous Revenue	11.19X	\$ 407,251	\$ 166,993	\$ 170,105	\$ 3,112
	Other Governmental Units	11.211				\$ -
	Total Local		\$ 2,735,457	\$ 2,664,820	\$ 2,706,133	\$ 41,313
State	State Aid/Pupil Membership	11.311	\$ 15,541,375	\$ 16,240,934	\$ 16,307,691	\$ 66,757
	S.E/Pupil - Restricted Grants	11.312	\$ 3,048,791	\$ 3,149,368	\$ 3,158,869	\$ 9,501
	State Restricted/Intermediate	11.317				\$ -
	Total State		\$ 18,590,166	\$ 19,390,302	\$ 19,466,560	\$ 76,258
	Title I, II, III and V grants	11.414	\$ 239,890	\$ 390,630	\$ 469,636	\$ 79,006
	Medical Fee for Service	11.417	\$ 13,297	\$ 17,619	\$ 17,619	\$ -
	Total Federal		\$ 253,187	\$ 408,249	\$ 487,255	\$ 79,006
						\$ -
Transfers	ASD-ASD program	11.511	\$ -	\$ 490,756	\$ 453,947	\$ (36,809)
	ASD-Flow through	11.519	\$ 909,136	\$ 1,019,077	\$ 1,019,829	\$ 752
	Sale of Fixed Assets	11.59X	\$ 30,396	\$ 463,498	\$ 463,498	\$ -
	Incoming Transfers	11.64X	\$ (8,646)			\$ -
	Total Transfers		\$ 930,886	\$ 1,973,331	\$ 1,937,274	\$ (36,057)
	TOTAL REVENUE		\$ 22,509,696	\$ 24,436,702	\$ 24,597,222	\$ 160,520
	TOTAL AVAILABLE TO APPROPRIATE- GENERAL FUND		\$ 22,509,696	\$ 24,436,702	\$ 24,597,222	

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EXPENDITURES: INSTRUCTION:		Audit 6-30-18	Revised #2 5/27/2019	Final Revised #3 6-24-19	Difference Revised Final #3 v Revised #2
Basic					
Programs	Elementary Instruction	11.111 \$ 5,677,406	\$ 5,881,122	\$ 5,932,333	\$ 51,211
	MS Instruction	11.112 \$ 2,469,265	\$ 2,696,203	\$ 2,690,566	\$ (5,637)
	HS Instruction	11.113 \$ 3,514,211	\$ 3,382,996	\$ 3,414,314	\$ 31,318
	Summer Programs	11.119 \$ 44,247	\$ 57,669	\$ 57,668	\$ (1)
	Total Basic Programs	\$ 11,705,129	\$ 12,017,990	\$ 12,094,882	\$ 76,892
Added					
Needs	Special Education Instruction	11.122 \$ 1,275,995	\$ 1,983,777	\$ 1,983,392	\$ (385)
	At Risk & Title 1	11.125 \$ 395,487	\$ 504,079	\$ 541,370	\$ 37,291
		\$ -			\$ -
	Total Added Needs	\$ 1,671,482	\$ 2,487,856	\$ 2,524,762	\$ 36,906
	SUPPORT SERVICES				\$ -
Pupil	Registrar	11.211 \$ 65,798	\$ 70,655	\$ 82,224	\$ 11,569
	Guidance	11.212 \$ 412,837	\$ 507,633	\$ 507,632	\$ (1)
	Occupational Therapist	11.213 \$ 57,417	\$ 80,054	\$ 82,209	\$ 2,155
	Psychologist	11.214 \$ 133,505	\$ 144,117	\$ 144,328	\$ 211
	Speech Pathologists	11.215 \$ 189,600	\$ 197,251	\$ 197,251	\$ 0
	School Social Workers	11.216 \$ 133,593	\$ 136,872	\$ 135,981	\$ (891)
	Elem Teach Aides	11.219 \$ 22,454	\$ 22,105	\$ 19,253	\$ (2,852)
	Total Support Serv-Pupil	\$ 1,015,204	\$ 1,158,687	\$ 1,168,878	\$ 10,191
Instructional					\$ -
Staff					\$ -
	Improvement of Instruction	11.221 \$ 178,594	\$ 259,759	\$ 313,203	\$ 53,444
	Library Staff & Supplies	11.222 \$ 157,861	\$ 177,374	\$ 177,375	\$ 1
	Audio Visual Materials	11.225 \$ 12,956	\$ 10,030	\$ 10,030	\$ -
	Sp. Ed & Curriculum Admin.	11.226 \$ 153,932	\$ 66,093	\$ 72,276	\$ 6,183
	Acad. Student Assessment	11.227 \$ 8,825	\$ -	\$ -	\$ -
	Total Support Serv-Instr	\$ 512,168	\$ 513,256	\$ 572,883	\$ 59,627
General	Board of Education	11.231 \$ 158,620	\$ 114,759	\$ 112,694	\$ (2,065)
Admin.	Administration	11.232 \$ 551,894	\$ 553,678	\$ 554,005	\$ 327
	Total General Admin.	\$ 710,514	\$ 668,437	\$ 666,699	\$ (1,738)
School					\$ -
Admin.	Office of the Prin.	11.241 \$ 1,400,260	\$ 1,454,584	\$ 1,454,582	\$ (2)
	Total Office of Principal	\$ 1,400,260	\$ 1,454,584	\$ 1,454,582	\$ (2)
					\$ -
Business	Fiscal Services	11.252 \$ 317,352	\$ 370,906	\$ 370,906	\$ (0)
	Other Business Services	11.259 \$ 9,700	\$ 135,041	\$ 130,673	\$ (4,368)
	Total Fiscal Services	\$ 327,052	\$ 505,947	\$ 501,579	\$ (4,368)

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EXPENDITURES:		Audit	Revised #2	Final Revised #3	Difference	
INSTRUCTION:		6-30-18	5/27/2019	6-24-19	Revised Final #3 v Revised #2	
Operation & Maintenance						
	Oper & Main.	11.261	\$ 2,548,939	\$ 2,396,382	\$ 2,395,353	\$ (1,029)
						\$ -
						\$ -
	Total Oper & Maintenance		\$ 2,548,939	\$ 2,396,382	\$ 2,395,353	\$ (1,029)
Pupil						\$ -
	Transportation	11.271	\$ 758,667	\$ 1,331,678	\$ 1,336,162	\$ 4,484
	Total Pupil Transportation		\$ 758,667	\$ 1,331,678	\$ 1,336,162	\$ 4,484
Central Services						
	Tech assistants	11.281	\$ -	\$ 2,921	\$ -	\$ (2,921)
	Media/Communication	11.282	\$ 102,186	\$ 127,869	\$ 127,869	\$ 0
	Web costs	11.283	\$ 3,522	\$ 1,001	\$ 1,851	\$ 850
	Technology	11.284	\$ 554,962	\$ 439,815	\$ 446,953	\$ 7,138
	Athletics	11.293	\$ 552,254	\$ 594,435	\$ 588,375	\$ (6,060)
	Total Central Services		\$ 1,212,924	\$ 1,166,041	\$ 1,165,048	\$ (993)
Community Services						\$ -
	Community Education	11.311	\$ 35,919	\$ 34,418	\$ 34,418	\$ (0)
	Community Services	11.321	\$ 72,395	\$ 107,736	\$ 107,735	\$ (2)
	Community Postage	11.331	\$ 22,500	\$ 375	\$ 660	\$ 285
	Before After School (BASE)	11.351	\$ 362,314	\$ 408,731	\$ 408,732	\$ 1
	McKinney Vento (Homeless)	11.361	\$ 766	\$ 3,465	\$ 3,465	\$ -
	Non-public Federal	11.371	\$ 900	\$ 929	\$ 929	\$ -
	Enrichment	11.391	\$ 4,987	\$ 6,375	\$ 6,375	\$ -
	Total Community Service		\$ 499,781	\$ 562,029	\$ 562,313	\$ 284
Outgoing Transfers						
	Outgoing - Other K-12	11.411	\$ -	\$ 33,028	\$ 33,028	\$ -
	Site Improvement	11.452	\$ -	\$ 8,000	\$ 8,000	\$ -
	Outgoing-Govt Units	11.511	\$ -	\$ -	\$ -	\$ -
	Loans & Principal & Interest	11.511	\$ 159,758	\$ 31,936	\$ 32,227	\$ 291
	Other Fund transfer	11.625	\$ 100	\$ -	\$ -	\$ -
	Total Outgoing Tranfers		\$ 159,858	\$ 72,964	\$ 73,255	\$ 291
	TOTAL APPROPRIATED		\$ 22,521,978	\$ 24,335,850	\$ 24,516,397	\$ 180,546
	Surplus (Deficit)		\$ (12,282)	\$ 100,852	\$ 80,825	
	Fund Balance June 30,		\$ 4,019,166	\$ 4,120,018	\$ 4,099,991	
	Fund Equity %		17.8%	16.9%	16.7%	

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<u>Fund Balance Recap:</u>	Audit June 30, 2018	Revised #2 June 30, 2019	Final Version #3 June 30, 2019
Fund Balance, BOY	\$ 4,031,448	\$ 4,019,166	\$ 4,019,166
Surplus (Deficit)	\$ (12,282)	\$ 100,852	\$ 80,825
Fund Balance, EOY	<u>\$ 4,019,166</u>	<u>\$ 4,120,018</u>	<u>\$ 4,099,991</u>
 <u>Fund Balance consist of the following:</u>			
Assigned:			
Instructional Support	\$ 231,571	\$ 209,571	\$ 209,571
Technology upgrades	\$ 162,080	\$ 242,080	\$ 242,080
Turf Field Replacement	\$ 290,000	\$ 315,000	\$ 315,000
Band Uniforms	\$ 48,867	\$ 51,867	\$ 51,867
Total Assigned	<u>\$ 732,518</u>	<u>\$ 818,518</u>	<u>\$ 818,518</u>
 Unassigned Fund Balance	 \$ 3,286,648	 \$ 3,301,500	 \$ 3,281,473
Total Fund Balance	<u>\$ 4,019,166</u>	<u>\$ 4,120,018</u>	<u>\$ 4,099,991</u>