

FISCAL YEAR 2017-18

Fund	1 digit P	1 digit Purp Desc	Current Budget/Balance	Year-to-Date Exp/Rev	PO's & Encumbrances Outstanding	Remaining Balance	Percent Spent
1	5XXX	Instructional Services	\$128,028,835.74	\$122,367,264.86	\$268,946.19	\$5,392,624.69	95.79%
State Public	6XXX	System-Wide Support Services	\$17,676,742.00	\$15,159,936.19	\$316,502.48	\$2,200,303.33	87.55%
School Fund	7XXX	Ancillary Services	\$127,169.00	\$95,540.69	\$0.00	\$31,628.31	75.13%
	8XXX	Non-Programmed Charges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>1 Total</b>			<b>\$145,832,746.74</b>	<b>\$137,622,741.74</b>	<b>\$585,448.67</b>	<b>\$7,624,556.33</b>	<b>94.77%</b>
2	5XXX	Instructional Services	\$39,726,860.71	\$38,098,878.62	\$132,259.78	\$1,495,722.31	96.23%
Local Current	6XXX	System-Wide Support Services	\$22,923,818.29	\$20,220,566.59	\$570,048.33	\$2,133,203.37	90.69%
Expense Fund	7XXX	Ancillary Services	\$31,258.00	\$10,308.75	\$0.00	\$20,949.25	32.98%
	8XXX	Non-Programmed Charges	\$4,995,990.00	\$4,299,062.50	\$0.00	\$696,927.50	86.05%
<b>2 Total</b>			<b>\$67,677,927.00</b>	<b>\$62,628,816.46</b>	<b>\$702,308.11</b>	<b>\$4,346,802.43</b>	<b>93.58%</b>
3	5XXX	Instructional Services	\$15,684,885.88	\$12,249,739.31	\$222,873.93	\$3,212,272.64	79.52%
Federal	6XXX	System-Wide Support Services	\$1,194,148.73	\$900,119.51	\$123.05	\$293,906.17	75.39%
Programs	7XXX	Ancillary Services	\$15,185.00	\$15,185.00	\$0.00	\$0.00	100.00%
	8XXX	Non-Programmed Charges	\$2,982,893.61	(\$17,354.52)	\$0.00	\$3,000,248.13	-0.58%
<b>3 Total</b>			<b>\$19,877,113.22</b>	<b>\$13,147,689.30</b>	<b>\$222,996.98</b>	<b>\$6,506,426.94</b>	<b>67.27%</b>
4	5XXX	Instructional Services	\$5,464,087.25	\$4,198,632.78	\$155,592.60	\$1,109,861.87	79.69%
Capital	6XXX	System-Wide Support Services	\$1,497,592.75	\$890,354.39	\$70,010.64	\$537,227.72	64.13%
Outlay	7XXX	Ancillary Services	\$63,114.00	\$52,605.34	\$10,000.00	\$508.66	99.19%
	8XXX	Non-Programmed Charges	\$999,390.00	\$0.00	\$0.00	\$999,390.00	0.00%
	9XXX	Capital Outlay	\$58,252,012.12	\$19,405,841.44	\$6,035,833.39	\$32,810,337.29	43.68%
<b>4 Total</b>			<b>\$66,276,196.12</b>	<b>\$24,547,433.95</b>	<b>\$6,271,436.63</b>	<b>\$35,457,325.54</b>	<b>46.50%</b>
5 - School	7XXX	Ancillary Services	\$13,064,955.44	\$10,536,623.37	\$346,864.16	\$2,181,467.91	83.30%
Nutrition	8XXX	Non-Programmed Charges	\$769,537.27	\$586,923.06	\$0.00	\$182,614.21	76.27%
<b>5 Total</b>			<b>\$13,834,492.71</b>	<b>\$11,123,546.43</b>	<b>\$346,864.16</b>	<b>\$2,364,082.12</b>	<b>82.91%</b>
8 - Specific	5XXX	Instructional Services	\$4,457,508.00	\$3,685,542.17	\$160,046.93	\$611,918.90	86.27%
Revenue	6XXX	System-Wide Support Services	\$1,371,933.00	\$578,316.87	\$19,793.66	\$773,822.47	43.60%
Fund	7XXX	Ancillary Services	\$33,400.00	\$25,429.47	\$0.00	\$7,970.53	76.14%
	8XXX	Non-Programmed Charges	\$113,643.00	\$102,190.28	\$0.00	\$11,452.72	89.92%
<b>8 Total</b>			<b>\$5,976,484.00</b>	<b>\$4,391,478.79</b>	<b>\$179,840.59</b>	<b>\$1,405,164.62</b>	<b>76.49%</b>
<b>Grand Total</b>			<b>\$319,474,959.79</b>	<b>\$253,461,706.67</b>	<b>\$8,308,895.14</b>	<b>\$57,704,357.98</b>	<b>81.94%</b>

FISCAL YEAR 2016-17

Fund	1 digit Purp	1 digit Purp Desc	Current Budget/Balance	Year-to-Date Exp/Rev	PO's & Encumbrances Outstanding	Remaining Balance	Percent Spent
1	5XXX	Instructional Services	\$123,191,118.49	\$119,640,973.37	\$222,811.23	\$3,327,333.89	97.30%
State Public	6XXX	System-Wide Support Services	\$18,480,140.82	\$15,189,113.24	\$432,100.63	\$2,858,926.95	84.53%
School Fund	7XXX	Ancillary Services	\$97,259.00	\$88,833.62	\$0.00	\$8,425.38	91.34%
	8XXX	Non-Programmed Charges	(\$4,983.00)	(\$4,982.73)	\$0.00	(\$0.27)	99.99%
<b>1 Total</b>			<b>\$141,763,535.31</b>	<b>\$134,913,937.50</b>	<b>\$654,911.86</b>	<b>\$6,194,685.95</b>	<b>95.63%</b>
2	5XXX	Instructional Services	\$37,277,363.00	\$33,311,961.35	\$195,321.73	\$3,770,079.92	89.89%
Local Current	6XXX	System-Wide Support Services	\$23,321,987.00	\$20,100,167.17	\$639,593.48	\$2,582,226.35	88.93%
Expense Fund	7XXX	Ancillary Services	\$31,004.00	\$10,692.08	\$0.00	\$20,311.92	34.49%
	8XXX	Non-Programmed Charges	\$4,409,769.00	\$3,884,765.97	\$0.00	\$525,003.03	88.09%
<b>2 Total</b>			<b>\$65,040,123.00</b>	<b>\$57,307,586.57</b>	<b>\$834,915.21</b>	<b>\$6,897,621.22</b>	<b>89.39%</b>
3	5XXX	Instructional Services	\$12,792,892.18	\$11,234,221.82	\$98,633.44	\$1,460,036.92	88.59%
Federal	6XXX	System-Wide Support Services	\$968,666.72	\$885,458.66	\$0.00	\$83,208.06	91.41%
Programs	7XXX	Ancillary Services	\$15,185.00	\$0.00	\$16,247.95	(\$1,062.95)	107.00%
	8XXX	Non-Programmed Charges	\$4,837,526.29	\$176,055.51	\$0.00	\$4,661,470.78	3.64%
<b>3 Total</b>			<b>\$18,614,270.19</b>	<b>\$12,295,735.99</b>	<b>\$114,881.39</b>	<b>\$6,203,652.81</b>	<b>66.67%</b>
4	5XXX	Instructional Services	\$5,527,437.68	\$4,063,278.62	\$162,135.42	\$1,302,023.64	76.44%
Capital	6XXX	System-Wide Support Services	\$1,960,935.00	\$851,224.46	\$856,930.91	\$252,779.63	87.11%
Outlay	7XXX	Ancillary Services	\$34,500.00	\$10,834.47	\$20,000.00	\$3,665.53	89.38%
	8XXX	Non-Programmed Charges	\$1,413,721.99	\$0.00	\$0.00	\$1,413,721.99	0.00%
	9XXX	Capital Outlay	\$50,108,091.02	\$13,836,580.05	\$4,201,145.31	\$32,070,365.66	36.00%
<b>4 Total</b>			<b>\$59,044,685.69</b>	<b>\$18,761,917.60</b>	<b>\$5,240,211.64</b>	<b>\$35,042,556.45</b>	<b>40.65%</b>
5 - School	7XXX	Ancillary Services	\$12,915,867.00	\$10,920,642.82	\$54,661.44	\$1,940,562.74	84.98%
Nutrition	8XXX	Non-Programmed Charges	\$765,328.00	\$676,140.81	\$0.00	\$89,187.19	88.35%
<b>5 Total</b>			<b>\$13,681,195.00</b>	<b>\$11,596,783.63</b>	<b>\$54,661.44</b>	<b>\$2,029,749.93</b>	<b>85.16%</b>
8 - Specific	5XXX	Instructional Services	\$5,571,048.27	\$4,488,900.59	\$84,817.63	\$997,330.05	82.10%
Revenue	6XXX	System-Wide Support Services	\$1,799,194.00	\$747,333.53	\$51,077.23	\$1,000,783.24	44.38%
Fund	7XXX	Ancillary Services	\$33,400.00	\$26,769.94	\$0.00	\$6,630.06	80.15%
	8XXX	Non-Programmed Charges	\$258,873.73	\$219,640.72	\$342.39	\$38,890.62	84.98%
<b>8 Total</b>			<b>\$7,662,516.00</b>	<b>\$5,482,644.78</b>	<b>\$136,237.25</b>	<b>\$2,043,633.97</b>	<b>73.33%</b>
<b>Grand Total</b>			<b>\$305,806,325.19</b>	<b>\$240,358,606.07</b>	<b>\$7,035,818.79</b>	<b>\$58,411,900.33</b>	<b>80.90%</b>

This report shows percent of budget spent with outstanding encumbrances as of May 30, 2018. Based on eleven months of operation, we should be at 91.66% of our budget. Currently, we are at 81.94% of the total budget which is below expected. Be mindful we have one more day of processing for accounts payable but all payrolls have been processed and are reflected in this report.

Fund	Percent Spent 2017-18 FY	Percent Spent 2016-17 FY
1	94.77%	95.63%
2	93.58%	89.39%
3	67.27%	66.67%
4	46.50%	40.65%
5	82.91%	85.16%
8	76.49%	73.33%
Total	81.94%	80.90%

Another analysis is current year to prior year comparison of Funds 1 and 2 respectfully since these two funds "mirror" each other.

	2017-18 FY	2016-17 FY	
Current Budget	\$213,510,673.74	\$206,803,658.31	
YTD Exp/Rev	\$200,251,558.20	\$192,221,524.07	State and local funds spent without encumbrances is 93.79% for 2017-18; for same period in 2016-17, 92.95% was spent.
Encumbrances	\$1,287,756.78	\$1,489,827.07	State and local funds with encumbrances is 94.39% spent for 2017-18 compared to 93.67% for 2016-17.
Remaining balance	\$11,971,358.76	\$13,092,307.17	Analysis shows we are on target and comparable with last fiscal year.

# CN Program Analysis

SFA Name/Number	Buncombe 110
Period Covered:	July - April 2018
Average Number Months Operating Balance	2.7747
Gain (Loss) for Period	\$ 154,162.78
SN Dollar Analysis	
	Labor & Benefits \$ 0.45
	Food \$ 0.43
	Food Processing
	Supplies \$ 0.03
	Equipment \$ 0.00
	Direct Cost \$ 0.03
	Indirect Cost \$ 0.06
	Profit \$ 0.01
Percent of Revenue for	
<b>TARGET 40.0% - 45.0%</b>	Labor 44.74%
<b>TARGET 40.0% - 45.0%</b>	Food 42.53%
	Supplies 2.55%
	Indirect Cost 100.00%
Total Indirect Cost Paid	\$ 586,923.06
Maximum Indirect Cost Allowed	\$ 586,925.35
Total Meal Equivalents	2,923,341
Cost Per Meal Equivalents	\$ 3.47