

Maintenance and Operation Fund Cash Flow for FY 2018-19

November, 30						
Current Months Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 9,457,965.82	\$ 9,875,976.86	\$ 10,627,611.79	\$ 4,533,358.00	\$ 6,094,253.79	134.43%
REVENUES						
Taxes - Local Levies	874.24	3,597.02	3,192.68	714,500.00	248,855.03	34.83%
State Support Payments	3,481,170.00	3,726,983.00	3,917,257.00	20,381,580.00	14,251,712.65	69.92%
Other State Support	45,207.91	45,766.75		1,250,322.00	337,948.56	27.03%
Food Service Payroll	53,661.62	65,729.70	70,820.02	858,385.00	350,388.83	40.82%
Other Local Receipts	5,726.55	9,103.52	21,255.78	352,183.00	221,717.98	62.96%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	7,330.82	755.00	342.00	-	1,403.10	0.00%
Total Revenues	3,593,971.14	3,851,934.99	4,012,867.48	23,556,970.00	15,412,026.15	65.42%
Total Cash Available	13,051,936.96	13,727,911.85	14,640,479.27	28,090,328.00	21,506,279.94	76.56%
EXPENSES						
Monthly Bills	352,068.38	318,499.61	363,310.57	4,035,489.00	1,808,260.24	44.81%
Salaries	976,894.41	1,056,677.91	1,133,000.67	12,871,770.00	5,464,800.63	42.46%
Health Insurance & Benefits	174,655.93	198,236.33	208,304.07	2,513,075.00	1,019,576.81	40.57%
PERSI & FICA-MDCR	179,498.23	194,874.00	208,353.04	2,449,170.00	1,012,821.61	41.35%
Food Service Payroll	53,661.62	65,729.70	70,820.02	808,596.00	350,388.92	43.33%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,736,778.57	1,834,017.55	1,983,788.37	22,678,100.00	9,655,848.21	42.58%
Ending Cash Balance	\$ 11,315,158.39	\$ 11,893,894.30	\$ 12,656,690.90	\$ 5,412,228.00	\$ 11,850,431.73	218.96%
Year to Date Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	Difference	%
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,900,512.96	\$ 4,533,358.00	\$ (2,367,154.96)	100.00%
REVENUES						
Taxes - Local Levies	243,852.92	243,852.92	248,855.03	714,500.00	465,644.97	65.17%
State Support Payments	11,998,320.81	11,998,320.81	14,251,712.65	20,381,580.00	6,129,867.35	30.08%
Other State Support	362,936.70	362,936.70	337,948.56	1,250,322.00	912,373.44	72.97%
Food Service Payroll	246,073.75	246,073.75	350,388.83	858,385.00	507,996.17	59.18%
Other Local Receipts	65,063.55	65,063.55	221,717.98	352,183.00	130,465.02	37.04%
Misc. Receipts	134.20	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,042.64	23,042.64	1,403.10	-	(1,403.10)	0.00%
Total Revenues	12,939,424.57	12,939,424.57	15,412,026.15	23,556,970.00	8,144,943.85	34.58%
Total Cash Available	18,902,086.96	19,116,224.75	22,312,539.11	28,090,328.00	5,777,788.89	20.57%
EXPENSES						
Monthly Bills	1,685,329.91	1,782,546.77	1,808,260.24	4,035,489.00	2,227,228.76	55.19%
Salaries	4,755,965.51	5,116,668.20	5,464,800.63	12,871,770.00	7,406,969.37	57.54%
Health Insurance & Benefits	834,021.68	944,424.18	1,019,576.81	2,513,075.00	1,493,498.19	59.43%
PERSI & FICA-MDCR	877,020.39	947,197.98	1,012,821.61	2,449,170.00	1,436,348.39	58.65%
Food Service Payroll	272,683.63	324,725.27	350,388.92	808,596.00	458,207.08	56.67%
Transfers	-	-	-	-	-	0.00%
Total Expenses	8,425,021.12	9,115,562.40	9,655,848.21	22,678,100.00	13,022,251.79	57.42%
Ending Cash Balance	\$ 10,477,065.84	\$ 10,000,662.35	\$ 12,656,690.90	\$ 5,412,228.00	\$ 7,244,462.90	133.85%
Sweep Account Balance	\$ 11,315,158.39	\$ 11,893,894.30	\$ 12,656,690.90			
Investments Balance	-	-	-			
Total Cash	\$ 11,315,158.39	\$ 11,893,894.30	\$ 12,656,690.90			
Difference	\$ -	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	6,199.20			11,873.77	-	-
232 Local Programs	2,130.00	2,537.16	969.00	40,505.00	15,548.87	30,946.79
233 Albertson's Grants				-	-	-
241 Drivers Education				3,439.31	-	3,315.00
242 State LEP				143,522.00	-	-
243 State Professional Technical			30,076.98	56,181.45	58,408.17	60,076.98
244 State Misc. Grants	97,456.15	18,334.16	3,323.43	102,805.06	52,207.73	4,093.43
245 State Technology Grants			18,768.00	29,804.96	40,461.02	37,611.55
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	102,642.96	72,611.51	100,677.27	324,547.66	359,935.76	430,484.18
253 Title I-C Migratory Children	12,824.75	8,910.42	10,322.95	82,631.46	71,463.67	89,655.44
257 Title VI-B - IDEA	129,479.77		146,298.52	310,421.70	170,251.78	343,041.04
258 Title VI-B - IDEA Preschool	6,969.00	3,434.66	7,979.05	13,695.68	3,434.66	9,829.27
260 School Based Medicaid			1,920.57	-	-	1,920.57
261 Title IV-A Student Support		2,270.50	2,436.54	-	2,270.50	7,462.17
262 Title V-B Rural Education		7,804.64	11,630.37	-	30,096.35	36,025.85
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition	2,615.38	2,750.72	18,397.35	19,873.79	54,755.46	95,991.48
271 Title II-A Improving Teacher Quality	28,456.09	13,659.03	20,203.75	48,451.36	66,520.09	85,863.41
272 Title VI Rural & Low Income	3,423.90			20,940.72	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	3,950.95	17,418.11	19,173.15	1,418,161.23	1,586,281.90	1,807,955.31
410 Capital Projects	1,947.61	838.33		17,627.39	4,100.89	-
420 Plant & Facility	1,463.68	88,530.68	6,638.06	490,208.37	623,541.06	579,015.63
Total of All Funds	399,559.44	239,099.92	398,814.99	3,154,429.22	3,139,277.91	3,623,288.10

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>
230 Local Contributions	500.00	-	-	6,000.00	5,750.00	10,750.00
231 Local Copier Maintenance	37.75	-	-	25,018.84	-	-
232 Local Programs	10,830.52	3,546.36	5,782.68	26,756.52	13,943.28	34,549.28
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	3,803.13	68.79	321.28	19,656.20	14,173.26	11,869.19
242 State LEP	11,745.66	12,186.96	16,392.78	58,855.63	60,341.86	73,664.26
243 State Professional Technical	8,487.71	3,815.75	11,346.71	28,671.69	28,586.55	38,342.08
244 State Misc. Grants	56,275.05	40,982.94	27,955.37	184,044.95	125,976.86	157,192.19
245 State Technology Grants	9,175.36	8,403.12	4,035.00	142,182.37	243,239.99	83,917.71
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	6,946.56	40,332.39	11,163.69	6,946.56	115,354.20	91,311.08
251 Title I-A Improving Basic Programs	71,938.79	65,387.87	70,826.42	357,222.84	352,548.32	356,964.05
253 Title I-C Migratory Children	12,948.81	10,187.81	8,168.71	66,064.51	54,154.78	50,232.15
257 Title VI-B - IDEA	62,045.00	60,184.28	67,303.28	307,993.65	276,034.25	294,680.81
258 Title VI-B - IDEA Preschool	7,405.50	-	4,674.85	16,913.62	6,562.42	16,365.41
260 School Based Medicaid			65,245.79	-	-	65,245.79
261 Title IV-A Student Support		1,135.25	11,218.27	-	3,405.75	15,926.18
262 Title V-B Rural Education		5,618.48	5,815.98	-	16,859.67	28,695.87
263 Perkins III Vocational Ed.	6,464.95	3,288.60	2,622.21	20,981.41	16,586.55	40,259.41
270 Title III-English Language Acquisition	12,334.68	11,639.19	13,434.30	15,234.01	35,038.87	90,486.14
271 Title II-A Improving Teacher Quality	13,381.99	20,017.74	7,233.78	62,057.92	72,517.86	61,375.43
272 Title VI Rural & Low Income	6,353.45	-	-	30,638.52	12,697.22	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	2,629.91	-	-	2,629.91
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	400.00	400.00	500.00	2,062,321.26	2,074,971.26	2,088,496.26
410 Capital Projects	4,095.20	68,678.86	-	5,141,935.66	89,418.01	-
420 Plant & Facility	99,837.81	43,046.61	237,435.56	1,190,216.18	1,506,667.43	807,748.12
Total of All Funds	405,007.92	398,921.00	574,106.57	9,769,712.34	5,129,486.54	4,420,701.32

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	12,656,690.90		12,656,690.90
230 Local Contributions	15,601.87		
231 Local Copier Maintenance	-		
232 Local Programs	21,980.20		
233 Albertson's Grants	-		
241 Drivers Education	29,398.42		
242 State LEP	(49,281.18)		
243 State Professional Technical	(1,814.13)		
244 State Misc. Grants	68,922.24		
245 State Technology Grants	(46,306.19)		
246 State Substance Abuse	-		
247 State Literacy Grant	(22,018.61)		
251 Title I-A Improving Basic Programs	(71,804.44)		
253 Title I-C Migratory Children	21,176.79		
257 Title VI-B - IDEA	(63,591.43)		
258 Title VI-B - IDEA Preschool	(1,642.14)		
260 School Based Medicaid	(63,325.22)		
261 Title IV-A Student Support	(11,218.27)		
262 Title V-B Rural Education	5,420.96		
263 Perkins III Vocational Ed.	(33,224.51)		
270 Title III-English Language Acquisition	(13,586.31)		
271 Title II-A Improving Teacher Quality	(26,673.74)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(2,629.91)		
282 Title II-D Technology	-		(244,615.60)
310 Bond & Interest	2,438,914.12		2,438,914.12
410 Capital Projects			-
420 Plant & Facility	2,023,444.23		2,023,444.23
Total of Accounts	\$ 16,874,433.65		\$ 16,874,433.65
Difference of ledger to cash totals			-
Checks not cleared			344,950.01
Sweep account balances			16,874,433.54
Bank balance - DL Evans Sweep Account			17,219,384.42
Sweep Account reconciliation difference			\$ 0.87

Checking account reconciliation for November 30							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	363,310.57	1,133,000.67	123,112.43	81,839.92	16,424.24	191,879.83	1,909,567.66
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	5,782.68						5,782.68
233 Albertson's Grants							-
241 Drivers Education	321.28						321.28
242 State LEP		11,948.81	1,352.61	830.80	179.05	2,081.51	16,392.78
243 State Professional Technical	8,257.56	2,573.31	291.30	194.69	29.85		11,346.71
244 State Misc. Grants	18,683.69	6,255.30	708.09	470.88	106.21	1,731.20	27,955.37
245 State Technology Grants	4,035.00						4,035.00
246 State Substance Abuse							-
247 State Literacy Grant	4,800.00	4,774.17	540.44	346.76	67.72	634.60	11,163.69
251 Title I-A Improving Basic Programs	2,516.28	44,377.86	5,023.61	3,191.20	788.08	14,929.39	70,826.42
253 Title I-C Migratory Children	480.86	4,825.54	546.24	319.30	92.97	1,903.80	8,168.71
257 Title VI-B - IDEA	17,731.79	32,780.13	3,678.73	2,457.87	588.06	10,066.70	67,303.28
258 Title VI-B - IDEA Preschool	2,670.60	1,177.88	133.34	32.44	25.99	634.60	4,674.85
260 School Based Medicaid	65,245.79						65,245.79
261 Title IV-A Student Support	10,000.00	777.37	88.00	20.42	15.18	317.30	11,218.27
262 Title V-B Rural Education		4,195.91	474.98	242.46	64.96	837.67	5,815.98
263 Perkins III Vocational Ed.		1,950.42	220.78	104.93	28.78	317.30	2,622.21
270 Title III-English Language Acquisition	10,239.87	1,920.31	217.38	129.63	38.70	888.41	13,434.30
271 Title II-A Improving Teacher Quality	956.14	4,893.92	400.95	294.76	53.41	634.60	7,233.78
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	332.63	1,904.00	215.53	145.66	32.09		2,629.91
282 Title II-D Technology							-
290 Food Service		46,129.38	4,874.17	3,400.69	877.79	18,938.68	74,220.71
310 Bond & Interest	500.00						500.00
410 Capital Projects							-
420 Plant & Facility	237,435.56						237,435.56
Total of All Funds	753,300.30	1,303,484.98	141,878.58	94,022.41	19,413.08	245,795.59	2,557,894.94
Total Payroll & A.P.	753,300.30	1,804,594.64					2,557,894.94
Difference	-	-					-