

Maintenance and Operation Fund Cash Flow for FY 2016-17

| November, 30 | | | | | | |
|--------------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------------|----------------|
| Current Months Activity | | | | | | |
| | 2014-15 | 2015-16 | Actual 2016-17 | Budget 2016-17 | YTD Activity 2016-17 | % |
| Beginning Cash Balance | \$ 8,446,069.36 | \$ 9,299,214.73 | \$ 9,457,748.41 | \$ 4,034,475.00 | \$ 5,423,273.41 | 134.42% |
| REVENUES | | | | | | |
| Taxes - Local Levies | 2,327.32 | 3,998.65 | 874.24 | 656,500.00 | 243,769.77 | 37.13% |
| State Support Payments | 3,004,796.00 | 3,290,211.00 | 3,481,170.00 | 17,994,249.00 | 12,586,276.23 | 69.95% |
| Other State Support | 35,734.88 | 2,618.81 | 45,207.91 | 1,059,092.00 | 367,148.71 | 34.67% |
| Food Service Payroll | 48,237.03 | 51,853.72 | 53,661.62 | 754,099.00 | 272,683.63 | 36.16% |
| Other Local Receipts | 5,047.37 | 12,204.01 | 5,726.55 | 162,800.00 | 60,028.56 | 36.87% |
| Misc. Receipts | - | - | - | - | 424.78 | #DIV/0! |
| Transfers | - | - | - | - | - | 0.00% |
| Expenses Reversed | 1,677.52 | 510.80 | 7,330.82 | - | 32,372.63 | 0.00% |
| Total Revenues | 3,097,820.12 | 3,361,396.99 | 3,593,971.14 | 20,626,740.00 | 13,562,704.31 | 65.75% |
| Total Cash Available | 11,543,889.48 | 12,660,611.72 | 13,051,719.55 | 24,661,215.00 | 18,985,977.72 | 76.99% |
| EXPENSES | | | | | | |
| Monthly Bills | 340,337.54 | 298,329.94 | 351,918.38 | 3,911,619.00 | 1,685,179.91 | 43.08% |
| Salaries | 862,727.78 | 900,544.36 | 976,894.41 | 12,180,271.00 | 4,756,108.01 | 39.05% |
| Health Insurance & Benefits | 149,566.06 | 156,050.30 | 174,655.93 | 2,275,322.00 | 834,021.68 | 36.66% |
| PERSI & FICA-MDCR | 159,392.59 | 164,211.31 | 179,494.07 | 2,318,269.00 | 877,027.14 | 37.83% |
| Food Service Payroll | 48,237.03 | 51,853.72 | 53,661.62 | 754,098.00 | 272,683.63 | 36.16% |
| Transfers | - | - | - | - | - | 0.00% |
| Total Expenses | 1,560,261.00 | 1,570,989.63 | 1,736,624.41 | 21,439,579.00 | 8,425,020.37 | 39.30% |
| Ending Cash Balance | \$ 9,983,628.48 | \$ 11,089,622.09 | \$ 11,315,095.14 | \$ 3,221,636.00 | \$ 10,560,957.35 | 327.81% |
| Year to Date Activity | | | | | | |
| | 2014-15 | 2015-16 | Actual 2016-17 | Budget 2016-17 | Difference | % |
| Beginning Cash Balance | \$ 5,962,662.39 | \$ 6,176,800.18 | \$ 6,177,411.20 | \$ 4,034,475.00 | \$ (2,142,936.20) | 100.00% |
| REVENUES | | | | | | |
| Taxes - Local Levies | 243,852.92 | 243,852.92 | 243,769.77 | 656,500.00 | 412,730.23 | 62.87% |
| State Support Payments | 11,998,320.81 | 11,998,320.81 | 12,586,276.23 | 17,994,249.00 | 5,407,972.77 | 30.05% |
| Other State Support | 362,936.70 | 362,936.70 | 367,148.71 | 1,059,092.00 | 691,943.29 | 65.33% |
| Food Service Payroll | 246,073.75 | 246,073.75 | 272,683.63 | 754,099.00 | 481,415.37 | 63.84% |
| Other Local Receipts | 65,063.55 | 65,063.55 | 60,028.56 | 162,800.00 | 102,771.44 | 63.13% |
| Misc. Receipts | 134.20 | 134.20 | 424.78 | - | (424.78) | #DIV/0! |
| Transfers | - | - | - | - | - | 0.00% |
| Expenses Reversed | 23,042.64 | 23,042.64 | 32,372.63 | - | (32,372.63) | 0.00% |
| Total Revenues | 12,939,424.57 | 12,939,424.57 | 13,562,704.31 | 20,626,740.00 | 7,064,035.69 | 34.25% |
| Total Cash Available | 18,902,086.96 | 19,116,224.75 | 19,740,115.51 | 24,661,215.00 | 4,921,099.49 | 19.95% |
| EXPENSES | | | | | | |
| Monthly Bills | 1,410,289.27 | 1,502,506.16 | 1,685,179.91 | 3,911,619.00 | 2,226,439.09 | 56.92% |
| Salaries | 4,281,377.56 | 4,474,864.69 | 4,756,108.01 | 12,180,271.00 | 7,424,162.99 | 60.95% |
| Health Insurance & Benefits | 716,258.90 | 765,067.64 | 834,021.68 | 2,275,322.00 | 1,441,300.32 | 63.34% |
| PERSI & FICA-MDCR | 794,638.33 | 823,952.63 | 877,027.14 | 2,318,269.00 | 1,441,241.86 | 62.17% |
| Food Service Payroll | 244,639.00 | 246,073.75 | 272,683.63 | 754,098.00 | 481,414.37 | 63.84% |
| Transfers | - | - | - | - | - | 0.00% |
| Total Expenses | 7,447,203.06 | 7,812,464.87 | 8,425,020.37 | 21,439,579.00 | 13,014,558.63 | 60.70% |
| Ending Cash Balance | \$ 11,454,883.90 | \$ 11,303,759.88 | \$ 11,315,095.14 | \$ 3,221,636.00 | \$ 8,093,459.14 | 251.22% |
| Sweep Account Balance | \$ 9,983,605.19 | \$ 11,089,622.09 | \$ 11,315,244.39 | | | |
| Investments Balance | - | - | - | | | |
| Total Cash | \$ 9,983,605.19 | \$ 11,089,622.09 | \$ 11,315,244.39 | | | |
| Difference | \$ (23.29) | \$ - | \$ 149.25 | | | |

| <i>Fund Title</i> | <i>Monthly Revenues</i> | | | <i>YTD Revenues</i> | | |
|--|-------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| | <i>2014-15</i> | <i>2015-16</i> | <i>2016-17</i> | <i>2014-15</i> | <i>2015-16</i> | <i>2016-17</i> |
| 230 Local Contributions | - | - | - | - | - | - |
| 231 Local Copier Maintenance | 1,380.80 | 2,191.44 | 6,199.20 | 14,678.04 | 11,601.03 | 11,873.77 |
| 232 Local Programs | - | 623.98 | 2,130.00 | 5,500.00 | 10,623.98 | 40,505.00 |
| 233 Albertson's Grants | - | - | - | 1,436.30 | - | - |
| 241 Drivers Education | - | - | - | 16,566.37 | 7,963.31 | 3,439.31 |
| 242 State LEP | - | - | - | 155,935.00 | 144,853.00 | 143,522.00 |
| 243 State Professional Technical | - | - | - | 21,213.18 | 26,499.72 | 72,382.23 |
| 244 State Misc. Grants | - | 19,441.69 | 97,456.15 | 78,353.33 | 126,269.51 | 102,805.06 |
| 245 State Technology Grants | - | - | - | - | 25,699.27 | 29,804.96 |
| 246 State Substance Abuse | 25,236.00 | 17,042.00 | - | 25,236.00 | 17,042.00 | - |
| 247 State Literacy Grant | - | - | - | - | - | - |
| 249 ISEE Phase II Grant | - | - | - | 30,798.67 | - | - |
| 251 Title I-A Improving Basic Programs | 68,687.40 | - | 102,642.96 | 337,560.56 | 264,429.61 | 324,547.66 |
| 253 Title I-C Migratory Children | 10,813.23 | 12,917.58 | 12,824.75 | 114,109.41 | 79,910.65 | 82,631.46 |
| 257 Title VI-B - IDEA | 65,878.19 | 72,750.08 | 129,479.77 | 228,954.99 | 236,482.43 | 244,614.37 |
| 258 Title VI-B - IDEA Preschool | 2,495.21 | 2,303.61 | 6,969.00 | 3,659.36 | 3,573.17 | 6,969.00 |
| 263 Perkins III Vocational Ed. | - | - | - | 28,318.29 | 20,479.93 | 3,537.53 |
| 270 Title III-English Language Acquisition | 9,972.14 | - | 2,615.38 | 49,162.50 | 33,608.53 | 19,873.79 |
| 271 Title II-A Improving Teacher Quality | 23,317.92 | 2,005.27 | 28,456.09 | 102,473.72 | 55,591.76 | 48,451.36 |
| 272 Title VI Rural & Low Income | 6,095.05 | 368.98 | 3,423.90 | - | - | - |
| 273 Title IV-A Safe and Drug Free Schools | - | - | - | - | - | - |
| 274 Title IV-A 21st Century Grant | - | - | - | - | - | - |
| 282 Title II-D Technology | - | - | - | - | - | - |
| 310 Bond & Interest | 6,726.25 | 16,437.81 | 3,950.95 | 900,493.72 | 1,510,414.49 | 1,418,161.23 |
| 410 Capital Projects | 6,914.79 | 2,976.97 | 1,947.61 | 16,102.64 | 26,208.27 | 17,627.39 |
| 420 Plant & Facility | 2,476.92 | 4,815.88 | 1,463.68 | 455,236.14 | 470,863.62 | 490,208.37 |
| Total of All Funds | 229,993.90 | 153,875.29 | 399,559.44 | 2,585,788.22 | 3,072,114.28 | 3,060,954.49 |

| <i>Fund Title</i> | <i>Monthly Expenditures</i> | | | <i>YTD Expenditures</i> | | |
|--|-----------------------------|-------------------|-------------------|-------------------------|---------------------|---------------------|
| | <i>2014-15</i> | <i>2015-16</i> | <i>2016-17</i> | <i>2014-15</i> | <i>2015-16</i> | <i>2016-17</i> |
| 230 Local Contributions | - | - | 500.00 | 7,000.00 | 8,818.24 | 6,000.00 |
| 231 Local Copier Maintenance | 5,564.35 | 5,617.87 | 37.75 | 27,663.79 | 30,294.01 | 25,018.84 |
| 232 Local Programs | 3,258.05 | 10,000.00 | 10,830.52 | 5,450.01 | 11,385.80 | 26,756.52 |
| 233 Albertson's Grants | - | - | - | 645.77 | 114.24 | - |
| 241 Drivers Education | 486.82 | - | 3,803.13 | 16,154.01 | 12,371.04 | 19,656.20 |
| 242 State LEP | 12,595.73 | 11,779.17 | 11,745.66 | 66,116.84 | 60,835.80 | 58,855.63 |
| 243 State Professional Technical | 4,168.15 | 5,221.79 | 8,487.71 | 28,991.35 | 33,369.37 | 28,671.69 |
| 244 State Misc. Grants | - | 35,625.25 | 56,275.05 | 48,339.88 | 167,360.62 | 184,044.95 |
| 245 State Technology Grants | 10,164.06 | 8,034.54 | 9,175.36 | 110,730.23 | 127,541.32 | 142,182.37 |
| 246 State Substance Abuse | - | - | - | 2,593.12 | - | - |
| 247 State Literacy Grant | - | - | 6,946.56 | - | - | 6,946.56 |
| 249 ISEE Phase II Grant | 1,415.51 | - | - | 4,097.26 | 1,740.43 | - |
| 251 Title I-A Improving Basic Programs | 60,737.48 | 71,186.12 | 71,938.79 | 340,604.07 | 340,096.61 | 357,222.84 |
| 253 Title I-C Migratory Children | 10,674.43 | 11,192.78 | 12,948.81 | 64,779.47 | 75,539.70 | 66,064.51 |
| 257 Title VI-B - IDEA | 58,556.94 | 67,982.42 | 62,045.00 | 267,160.54 | 279,897.97 | 307,993.65 |
| 258 Title VI-B - IDEA Preschool | 2,313.27 | 2,928.10 | 7,405.50 | 8,192.59 | 8,829.57 | 16,913.62 |
| 263 Perkins III Vocational Ed. | 5,016.71 | 3,342.40 | 6,464.95 | 17,343.40 | 16,163.37 | 20,981.41 |
| 270 Title III-English Language Acquisition | 2,398.41 | 4,010.68 | 12,334.68 | 31,484.57 | 39,850.58 | 15,234.01 |
| 271 Title II-A Improving Teacher Quality | 7,763.22 | 4,510.83 | 13,381.99 | 79,748.59 | 55,711.40 | 62,057.92 |
| 272 Title VI Rural & Low Income | 6,167.12 | 5,782.36 | 6,353.45 | 35,995.67 | 32,463.08 | 30,638.52 |
| 273 Title IV-A Safe and Drug Free Schools | - | - | - | - | - | - |
| 274 Title IV-A 21st Century Grant | - | - | - | - | - | - |
| 282 Title II-D Technology | - | - | - | - | - | - |
| 310 Bond & Interest | 350.00 | 400.00 | 400.00 | 1,856,272.54 | 2,041,846.26 | 2,062,321.26 |
| 410 Capital Projects | - | 532,662.62 | 4,095.20 | 748,320.59 | 2,684,430.99 | 5,141,935.66 |
| 420 Plant & Facility | 32,599.24 | 10,751.59 | 99,837.81 | 283,190.49 | 284,883.97 | 1,190,216.18 |
| Total of All Funds | 224,229.49 | 791,028.52 | 405,007.92 | 4,050,874.78 | 6,313,544.37 | 9,769,712.34 |

| Cash Reconciliation | | | |
|--|--|--|-------------------------|
| Fund | Balance | | Subtotal |
| 100 General Fund | 11,315,244.39 | | 11,315,244.39 |
| 230 Local Contributions | 18,197.44 | | |
| 231 Local Copier Maintenance | (15,336.51) | | |
| 232 Local Programs | 14,628.48 | | |
| 233 Albertson's Grants | 3,954.66 | | |
| 241 Drivers Education | 24,879.80 | | |
| 242 State LEP | 108,165.57 | | |
| 243 State Professional Technical | (8,713.58) | | |
| 244 State Misc. Grants | 47,123.53 | | |
| 245 State Technology Grants | (89,997.74) | | |
| 246 State Substance Abuse | 51,354.42 | | |
| 247 State Literacy Grant | 198,858.39 | | |
| 249 ISEE Phase II Grant | - | | |
| 251 Title I-A Improving Basic Programs | (112,158.76) | | |
| 253 Title I-C Migratory Children | (3,375.11) | | |
| 257 Title VI-B - IDEA | (64,986.35) | | |
| 258 Title VI-B - IDEA Preschool | (4,372.79) | | |
| 263 Perkins III Vocational Ed. | (30,896.36) | | |
| 270 Title III-English Language Acquisition | (12,486.69) | | |
| 271 Title II-A Improving Teacher Quality | (49,368.57) | | |
| 272 Title VI Rural & Low Income | (19,073.80) | | |
| 273 Title IV-A Safe and Drug Free Schools | | | |
| 274 Title IV-A 21st Century Grant | | | |
| 282 Title II-D Technology | | | 56,396.03 |
| 310 Bond & Interest | 1,232,426.41 | | 1,232,426.41 |
| 410 Capital Projects | 4,155,627.27 | | 4,155,627.27 |
| 420 Plant & Facility | 1,961,307.84 | | 1,961,307.84 |
| Total of Accounts | \$ 18,721,001.94 | | \$ 18,721,001.94 |
| | | | |
| | Difference of ledger to cash totals | | 149.25 |
| | | | |
| | Checks not cleared | | 292,884.16 |
| | Sweep account balances | | 4,643,862.90 |
| | | | |
| | Bank balance - DL Evans Sweep Account | | 4,936,938.46 |
| | | | |
| | Sweep Account reconciliation difference | | \$ 191.40 |

| DL Evans CEDARS Program CD Activity | | | | |
|--|-------------------------------|--------------------|-----------------|-------------------------|
| Date | Description | Revenue | Expenses | Balance |
| 11/01/16 | Beginning Balance | | | \$ 14,070,628.30 |
| 11/30/16 | DL Evans-Interest on CDARS CD | 6,361.38 | | 14,076,989.68 |
| | | | | 14,076,989.68 |
| | | | | 14,076,989.68 |
| | | | | 14,076,989.68 |
| Total | | \$ 6,361.38 | \$ - | \$ 14,076,989.68 |

| Checking account reconciliation for November 30 | | | | | | | |
|--|-------------------|---------------------|-------------------|------------------|-------------------------------|-------------------------|---------------------|
| Fund Title | Expenses | Salaries | Retirement | FICA | District paid Benefits | Health Insurance | Fund Total |
| 100 General Fund | 351,918.38 | 976,894.41 | 106,956.72 | 70,027.76 | 14,518.08 | 160,137.85 | 1,680,453.20 |
| 230 Local Contributions | 500.00 | | | | | | 500.00 |
| 231 Local Copier Maintenance | 37.75 | | | | | | 37.75 |
| 232 Local Programs | 10,830.52 | | | | | | 10,830.52 |
| 233 Albertson's Grants | | | | | | | - |
| 241 Drivers Education | 221.39 | 2,996.00 | 339.14 | 211.85 | 34.75 | | 3,803.13 |
| 242 State LEP | | 8,574.88 | 970.65 | 580.66 | 133.07 | 1,486.40 | 11,745.66 |
| 243 State Professional Technical | 5,854.89 | 2,193.82 | 248.33 | 165.20 | 25.47 | | 8,487.71 |
| 244 State Misc. Grants | 43,021.30 | 10,141.61 | 1,148.04 | 700.34 | 151.53 | 1,112.23 | 56,275.05 |
| 245 State Technology Grants | 9,175.36 | | | | | | 9,175.36 |
| 246 State Substance Abuse | | | | | | | - |
| 247 State Literacy Grant | 4,221.67 | 1,969.33 | 222.93 | 143.50 | 30.94 | 358.19 | 6,946.56 |
| 249 ISEE Phase II Grant | | | | | | | - |
| 251 Title I-A Improving Basic Programs | 1,111.32 | 47,435.32 | 5,315.24 | 3,367.33 | 857.22 | 13,852.36 | 71,938.79 |
| 253 Title I-C Migratory Children | 2,133.88 | 7,785.06 | 636.47 | 528.09 | 105.01 | 1,760.30 | 12,948.81 |
| 257 Title VI-B - IDEA | 12,042.67 | 34,358.00 | 3,688.11 | 2,513.24 | 597.54 | 8,845.44 | 62,045.00 |
| 258 Title VI-B - IDEA Preschool | 5,636.39 | 1,505.25 | 125.82 | 115.15 | 22.89 | | 7,405.50 |
| 263 Perkins III Vocational Ed. | 3,250.00 | 2,457.46 | 278.19 | 164.01 | 34.84 | 280.45 | 6,464.95 |
| 270 Title III-English Language Acquisition | 12,334.68 | | | | | | 12,334.68 |
| 271 Title II-A Improving Teacher Quality | 6,723.00 | 5,280.33 | 374.05 | 392.70 | 51.01 | 560.90 | 13,381.99 |
| 272 Title VI Rural & Low Income | | 4,577.54 | 518.18 | 344.26 | 72.12 | 841.35 | 6,353.45 |
| 273 Title IV-A Safe and Drug Free Schools | | | | | | | - |
| 274 Title IV-A 21st Century Grant | | | | | | | - |
| 282 Title II-D Technology | | | | | | | - |
| 290 Food Service | | 34,965.66 | 3,936.72 | 2,509.59 | 788.91 | 13,970.33 | 56,171.21 |
| 310 Bond & Interest | 400.00 | | | | | | 400.00 |
| 410 Capital Projects | 4,095.20 | | | | | | 4,095.20 |
| 420 Plant & Facility | 99,837.81 | | | | | | 99,837.81 |
| Total of All Funds | 573,346.21 | 1,141,134.67 | 124,758.59 | 81,763.68 | 17,423.38 | 203,205.80 | 2,141,632.33 |
| Total Payroll & A.P. | 573,346.21 | 1,568,286.12 | | | | | 2,141,632.33 |
| Difference | - | - | | | | | - |