

Maintenance and Operation Fund Cash Flow for FY 2017-18

October, 31						
Current Months Activity						
	2015-16	2016-17	Actual 2017-18	Budget 2017-18	YTD Activity 2017-18	%
Beginning Cash Balance	\$ 10,812,251.27	\$ 11,098,716.23	\$ 11,641,426.39	\$ 4,153,372.00	\$ 7,488,054.39	180.29%
REVENUES						
Taxes - Local Levies	2,355.73	1,012.66	830.02	654,500.00	262,032.04	40.04%
State Support Payments				19,137,119.00	9,845,224.31	51.45%
Other State Support	52,943.64	44,873.68	13,648.58	1,224,986.00	474,944.17	38.77%
Food Service Payroll	50,101.91	58,972.71	67,381.63	808,596.00	258,995.57	32.03%
Other Local Receipts	31,810.74	37,794.82	79,445.88	183,738.00	104,524.28	56.89%
Misc. Receipts			94.75	-	1,227.94	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	205.00	903.66	205.00	-	26,976.12	0.00%
Total Revenues	137,417.02	143,557.53	161,605.86	22,008,939.00	10,973,924.43	49.86%
Total Cash Available	10,949,668.29	11,242,273.76	11,803,032.25	26,162,311.00	18,461,978.82	70.57%
EXPENSES						
Monthly Bills	361,292.46	397,369.96	374,865.72	4,035,489.00	1,464,047.16	36.28%
Salaries	916,006.44	976,101.42	1,052,408.75	12,871,770.00	4,059,990.29	31.54%
Health Insurance & Benefits	156,132.75	173,059.26	198,196.06	2,513,075.00	746,187.85	29.69%
PERSI & FICA-MDCR	166,920.00	178,804.59	193,742.21	2,449,170.00	752,323.98	30.72%
Food Service Payroll	50,101.91	58,972.71	67,381.63	808,596.00	258,995.57	32.03%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,650,453.56	1,784,307.94	1,886,594.37	22,678,100.00	7,281,544.85	32.11%
					6,432,226.88	
Ending Cash Balance	\$ 9,299,214.73	\$ 9,457,965.82	\$ 9,916,437.88	\$ 3,484,211.00	\$ 11,180,433.97	320.89%
Year to Date Activity						
	2015-16	2016-17	Actual 2017-18	Budget 2017-18	Difference	Difference %
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,177,411.20	\$ 6,224,058.30	\$ 4,153,372.00	\$ (2,070,686.30)	100.00%
REVENUES						
Taxes - Local Levies	239,854.27	242,895.53	262,032.04	654,500.00	392,467.96	59.96%
State Support Payments	8,708,109.81	9,105,106.23	9,845,224.31	19,137,119.00	9,291,894.69	48.55%
Other State Support	360,317.89	321,940.80	474,944.17	1,224,986.00	750,041.83	61.23%
Food Service Payroll	194,220.03	219,022.01	258,995.57	808,596.00	549,600.43	67.97%
Other Local Receipts	52,859.54	54,366.01	104,524.28	183,738.00	79,213.72	43.11%
Misc. Receipts	134.20	424.78	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	22,531.84	25,041.81	26,976.12	-	(26,976.12)	0.00%
Total Revenues	9,578,027.58	9,968,797.17	10,973,924.43	22,008,939.00	11,035,014.57	50.14%
Total Cash Available	15,540,689.97	16,146,208.37	17,197,982.73	26,162,311.00	8,964,328.27	34.26%
EXPENSES						
Monthly Bills	1,204,176.22	1,333,261.53	1,464,047.16	4,035,489.00	2,571,441.84	63.72%
Salaries	3,574,320.33	3,779,071.10	4,059,990.29	12,871,770.00	8,811,779.71	68.46%
Health Insurance & Benefits	609,017.34	659,365.75	746,187.85	2,513,075.00	1,766,887.15	70.31%
PERSI & FICA-MDCR	659,741.32	697,522.16	752,323.98	2,449,170.00	1,696,846.02	69.28%
Food Service Payroll	194,220.03	219,022.01	258,995.57	808,596.00	549,600.43	67.97%
Transfers	-	-	-	-	-	0.00%
Total Expenses	6,241,475.24	6,688,242.55	7,281,544.85	22,678,100.00	15,396,555.15	67.89%
Ending Cash Balance	\$ 9,299,214.73	\$ 9,457,965.82	\$ 9,916,437.88	\$ 3,484,211.00	\$ 6,432,226.88	184.61%
Sweep Account Balance	\$ 9,299,214.73	\$ 9,457,944.00	\$ 9,916,437.88			
Investments Balance	-	-	-			
Total Cash	\$ 9,299,214.73	\$ 9,457,944.00	\$ 9,916,437.88			
Difference	\$ -	\$ (21.82)	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	3,599.08	1,167.71	-	9,409.59	5,674.57	-
232 Local Programs	-	2,900.00	4,643.77	10,000.00	38,375.00	13,011.71
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	-	-	7,963.31	3,439.31	-
242 State LEP	144,853.00	143,522.00	-	144,853.00	143,522.00	-
243 State Professional Technical	-	-	-	26,499.72	56,181.45	58,408.17
244 State Misc. Grants	11,828.65	2,902.51	13,600.15	106,827.82	5,348.91	33,873.57
245 State Technology Grants	-	29,804.96	-	25,699.27	29,804.96	-
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	216,440.00	-	-	216,440.00	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	75,476.00	2,717.85	72,900.83	264,429.61	221,904.70	287,324.25
253 Title I-C Migratory Children	11,177.39	1,349.97	8,848.33	66,993.07	69,806.71	62,553.25
257 Title VI-B - IDEA	51,493.37	-	18,476.33	207,094.74	180,941.93	170,251.78
258 Title VI-B - IDEA Preschool	1,269.56	-	-	6,175.27	6,726.68	-
261 Title IV-A Student Support	-	-	-	-	-	-
262 Title V-B Rural Education	-	-	3,436.55	-	-	22,291.71
263 Perkins III Vocational Ed.	-	-	-	20,479.93	19,738.31	-
270 Title III-English Language Acquisition	-	613.32	8,961.32	33,608.53	17,258.41	52,004.74
271 Title II-A Improving Teacher Quality	27,017.67	-	24,954.23	53,586.49	19,995.27	52,861.06
272 Title VI Rural & Low Income	5,782.76	-	-	28,457.58	17,516.82	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	9,396.53	4,389.06	5,001.75	1,493,976.68	1,414,210.28	1,568,863.79
410 Capital Projects	5,736.81	2,011.62	949.07	23,231.30	15,679.78	3,262.56
420 Plant & Facility	20,198.25	1,819.14	1,685.47	466,047.74	488,744.69	535,010.38
Total of All Funds	367,829.07	409,638.14	163,457.80	2,995,333.65	2,971,309.78	2,859,716.97

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>
230 Local Contributions	3,318.24	-	-	8,818.24	5,500.00	5,750.00
231 Local Copier Maintenance	6,343.27	5,358.92	-	24,676.14	24,981.09	-
232 Local Programs	1,132.42	6,413.34	1,912.35	1,385.80	15,926.00	10,396.92
233 Albertson's Grants	-	-	(3,041.53)	114.24	-	4,658.15
241 Drivers Education	46.05	2,876.24	3,217.06	12,371.04	15,853.07	14,104.47
242 State LEP	11,946.88	11,592.03	12,186.96	49,056.63	47,109.97	48,154.90
243 State Professional Technical	12,895.23	7,112.85	9,734.40	28,147.58	20,183.98	24,770.80
244 State Misc. Grants	31,111.76	15,405.09	16,956.44	131,735.37	127,769.90	84,993.92
245 State Technology Grants	39,541.01	3,027.64	31,937.93	119,506.78	133,007.01	234,836.87
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	10,635.05	6,295.91	-	10,635.05	81,317.72
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	70,941.18	71,454.47	72,610.51	268,910.49	285,284.05	287,160.45
253 Title I-C Migratory Children	13,580.72	12,073.03	8,913.85	64,346.92	53,115.70	43,966.97
257 Title VI-B - IDEA	72,750.08	68,915.21	56,773.64	211,915.55	245,948.65	215,849.97
258 Title VI-B - IDEA Preschool	2,303.61	5,086.38	-	5,901.47	9,508.12	6,562.42
261 Title IV-A Student Support	-	-	1,135.25	-	-	2,270.50
262 Title V-B Rural Education	-	-	5,618.48	-	-	11,241.19
263 Perkins III Vocational Ed.	3,410.18	5,006.46	3,578.57	12,820.97	14,516.46	13,297.95
270 Title III-English Language Acquisition	6,475.61	681.08	2,750.72	35,839.90	2,899.33	23,399.68
271 Title II-A Improving Teacher Quality	6,086.42	7,985.36	7,382.94	51,200.57	48,675.93	52,500.12
272 Title VI Rural & Low Income	5,782.36	6,575.55	-	26,680.72	24,285.07	12,697.22
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,041,446.26	2,061,921.26	2,074,571.26
410 Capital Projects	701,598.20	848,041.60	15,994.15	2,151,768.37	5,137,840.46	20,739.15
420 Plant & Facility	5,798.27	111,642.01	143,937.37	274,132.38	1,090,378.37	1,463,620.82
Total of All Funds	995,061.49	1,199,882.31	397,895.00	5,522,515.85	9,375,339.47	4,736,861.45

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	9,916,437.88		9,916,437.88
230 Local Contributions	19,765.72		
231 Local Copier Maintenance	-		
232 Local Programs	13,478.13		
233 Albertson's Grants	-		
241 Drivers Education	24,080.57		
242 State LEP	(24,604.50)		
243 State Professional Technical	(20,002.92)		
244 State Misc. Grants	105,094.84		
245 State Technology Grants	(183,590.89)		
246 State Substance Abuse	100,864.25		
247 State Literacy Grant	(12,007.88)		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(73,589.53)		
253 Title I-C Migratory Children	11,832.88		
257 Title VI-B - IDEA	(96,850.39)		
258 Title VI-B - IDEA Preschool	(401.87)		
261 Title IV-A Student Support	(2,270.50)		
262 Title V-B Rural Education	11,050.52		
263 Perkins III Vocational Ed.	(6,812.17)		
270 Title III-English Language Acquisition	(2,902.73)		
271 Title II-A Improving Teacher Quality	(33,098.99)		
272 Title VI Rural & Low Income	(22,291.67)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			(192,257.13)
310 Bond & Interest	1,701,632.30		1,701,632.30
410 Capital Projects	1,175,915.53		1,175,915.53
420 Plant & Facility	1,024,211.88		1,024,211.88
Total of Accounts	\$ 13,625,940.46		\$ 13,625,940.46
Difference of ledger to cash totals			-
Checks not cleared			350,910.99
Sweep account balances			13,625,940.35
Bank balance - DL Evans Sweep Account			13,976,851.30
Sweep Account reconciliation difference			\$ (0.04)

Checking account reconciliation for October 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	374,865.72	1,052,408.75	114,459.43	76,162.33	15,430.95	182,765.11	1,816,092.29
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	1,912.35						1,912.35
233 Albertson's Grants	(3,041.53)						(3,041.53)
241 Drivers Education		2,695.00	305.07	185.72	31.27		3,217.06
242 State LEP		8,772.75	993.09	619.42	135.05	1,666.65	12,186.96
243 Professional Technical	6,802.31	2,442.54	276.51	184.70	28.34		9,734.40
244 State Misc. Grants	7,876.17	6,116.54	692.39	467.71	104.88	1,698.75	16,956.44
245 State Technology Grants	31,937.93						31,937.93
246 State Substance Abuse							-
247 State Literacy Grant	1,560.16	3,424.92	387.70	253.79	52.06	617.28	6,295.91
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	403.78	47,689.08	5,297.46	3,402.18	833.80	14,984.21	72,610.51
253 Title I-C Migratory Children	346.83	5,823.29	659.19	432.98	108.36	1,543.20	8,913.85
257 Title VI-B - IDEA	2,912.14	36,449.86	3,785.15	2,744.85	600.99	10,280.65	56,773.64
258 Title VI-B - IDEA Preschool							-
261 Title IV-A Student Support		724.14	81.97	18.52	14.32	296.30	1,135.25
262 Title V-B Rural Education		4,028.42	456.02	287.71	62.39	783.94	5,618.48
263 Perkins III Vocational Ed.	289.06	2,495.68	282.51	167.58	35.11	308.63	3,578.57
270 Title III-English Language Acquisition	215.12	2,300.00	56.61	173.21	5.78		2,750.72
271 Title II-A Improving Teacher Quality	110.64	5,740.92	429.13	428.67	56.30	617.28	7,382.94
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		43,331.42	4,740.33	3,120.45	871.73	18,438.15	70,502.08
310 Bond & Interest							-
410 Capital Projects	15,994.15						15,994.15
420 Plant & Facility	143,937.37						143,937.37
Total of All Funds	586,122.20	1,224,443.31	132,902.56	88,649.82	18,371.33	234,000.15	2,284,489.37
Total Payroll & A.P.	586,122.20	1,698,367.17					2,284,489.37
Difference	-	-					-