

Maintenance and Operation Fund Cash Flow for FY 2017-18

<i>August, 31</i>	<i>Current Months Activity</i>					
	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>YTD Activity 2017-18</i>	<i>%</i>
Beginning Cash Balance	\$ 5,321,480.55	\$ 5,295,760.70	\$ 5,666,911.99	\$ 4,153,372.00	\$ 1,513,539.99	36.44%
REVENUES						
Taxes - Local Levies	2,680.87		2,518.64	654,500.00	259,454.88	39.64%
State Support Payments	8,208,327.00	8,715,093.00	9,321,092.00	19,137,119.00	9,845,224.31	51.45%
Other State Support	252,773.64	79,252.39	39,133.21	1,224,986.00	452,738.91	36.96%
Food Service Payroll			61,618.89	808,596.00	120,214.84	14.87%
Other Local Receipts	10,758.80	3,007.01	8,915.73	183,738.00	15,383.21	8.37%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed			406.00	-	26,523.57	0.00%
Total Revenues	8,474,540.31	8,797,352.40	9,433,684.47	22,008,939.00	10,719,539.72	48.71%
Total Cash Available	13,796,020.86	14,093,113.10	15,100,596.46	26,162,311.00	12,233,079.71	46.76%
EXPENSES						
Monthly Bills	227,867.39	265,705.52	296,013.43	4,035,489.00	740,201.85	18.34%
Salaries	895,135.81	920,347.10	971,095.36	12,871,770.00	1,953,086.09	15.17%
Health Insurance & Benefits	148,373.11	157,089.36	174,332.81	2,513,075.00	349,510.76	13.91%
PERSI & FICA-MDCR	166,565.02	170,440.16	181,118.05	2,449,170.00	364,166.56	14.87%
Food Service Payroll	46,436.88	51,530.38	61,618.89	808,596.00	120,214.84	14.87%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,484,378.21	1,565,112.52	1,684,178.54	22,678,100.00	3,527,180.10	15.55%
Ending Cash Balance	\$ 12,311,642.65	\$ 12,528,000.58	\$ 13,416,417.92	\$ 3,484,211.00	\$ 8,705,899.61	249.87%
Year to Date Activity						
	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>Difference</i>	<i>Difference %</i>
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,177,411.20	\$ 6,224,058.30	\$ 4,153,372.00	\$ 2,070,686.30	49.86%
REVENUES						
Taxes - Local Levies	212,131.18	237,427.09	259,454.88	654,500.00	395,045.12	60.36%
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	280,204.64	92,430.89	452,738.91	1,224,986.00	772,247.09	63.04%
Food Service Payroll	44,731.83	50,671.67	120,214.84	808,596.00	688,381.16	85.13%
Other Local Receipts	16,080.77	11,006.34	15,383.21	183,738.00	168,354.79	91.63%
Misc. Receipts	134.20	-	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	21,946.84	22,434.54	26,523.57	-	(26,523.57)	0.00%
Total Revenues	9,283,339.27	9,519,076.76	10,719,539.72	22,008,939.00	11,289,399.28	51.29%
Total Cash Available	15,246,001.66	15,696,487.96	16,943,598.02	26,162,311.00	13,360,085.58	64.76%
EXPENSES						
Monthly Bills	462,471.32	587,228.44	740,201.85	4,035,489.00	3,295,287.15	81.66%
Salaries	1,757,108.56	1,826,399.42	1,953,086.09	12,871,770.00	10,918,683.91	84.83%
Health Insurance & Benefits	296,410.27	313,486.68	349,510.76	2,513,075.00	2,163,564.24	86.09%
PERSI & FICA-MDCR	327,200.15	339,170.79	364,166.56	2,449,170.00	2,085,003.44	85.13%
Food Service Payroll	91,168.71	102,202.05	120,214.84	808,596.00	688,381.16	85.13%
Transfers	-	-	-	-	-	0.00%
Total Expenses	2,934,359.01	3,168,487.38	3,527,180.10	22,678,100.00	19,150,919.90	84.45%
Ending Cash Balance	\$ 12,311,642.65	\$ 12,528,000.58	\$ 13,416,417.92	\$ 3,484,211.00	\$ 9,932,206.92	285.06%
Sweep Account Balance	\$ 12,311,642.65	\$ 12,528,000.58	\$ 13,416,417.92			
Investments Balance	-	-	-			
Total Cash	\$ 12,311,642.65	\$ 12,528,000.58	\$ 13,416,417.92			
Difference	\$ -	\$ -	\$ -			

<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	3,589.07			3,599.07	2,191.44	-
232 Local Programs	10,000.00			10,000.00	-	2,500.00
233 Albertson's Grants				-	-	-
241 Drivers Education	3,750.00			7,963.31	-	-
242 State LEP				-	-	-
243 State Professional Technical		19,962.65		-	19,962.65	29,451.55
244 State Misc. Grants				19,999.17	2,446.40	20,073.42
245 State Technology Grants				-	-	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
249 ISEE Phase II Grant				-	-	-
251 Title I-A Improving Basic Programs	61,331.24	65,115.95	65,321.21	127,791.54	140,805.66	138,097.52
253 Title I-C Migratory Children	27,895.18	18,552.93	17,014.59	42,238.83	57,859.32	43,203.29
257 Title VI-B - IDEA	43,145.56	49,391.99	47,262.81	111,074.83	113,865.04	102,226.99
258 Title VI-B - IDEA Preschool	1,164.15	1,269.56		3,741.56	5,457.12	-
261 Title IV-A Student Support				-	-	-
262 Title V-B Rural Education				-	-	-
263 Perkins III Vocational Ed.	20,479.93	16,200.78		20,479.93	19,738.31	-
270 Title III-English Language Acquisition	29,364.29		11,187.64	33,508.53	16,645.09	42,543.42
271 Title II-A Improving Teacher Quality	9,576.88	1,452.23	6,089.11	18,049.22	17,774.28	20,109.08
272 Title VI Rural & Low Income	7,557.78	5,782.36	6,348.63	15,117.00	11,721.82	12,506.57
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Title IV-A 21st Century Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	11,304.95	156.36	11,286.93	865,851.98	1,016,931.21	1,051,015.01
410 Capital Projects	5,714.48	4,456.45	702.91	11,770.95	9,353.49	1,490.95
420 Plant & Facility	3,187.65	487.08	242,345.86	219,974.41	246,673.40	485,206.20
Total of All Funds	238,061.16	182,828.34	407,559.69	1,511,160.33	1,681,425.23	1,948,424.00

<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	4,000.00	2,000.00	3,250.00	5,500.00	5,500.00	3,250.00
231 Local Copier Maintenance	6,015.41	7,610.68	-	10,851.25	13,006.94	-
232 Local Programs	253.38	-	2,613.86	253.38	-	2,613.86
233 Albertson's Grants	-	-	4,099.68	-	-	7,699.68
241 Drivers Education	5,497.50	4,978.05	514.94	11,252.91	11,481.90	7,109.79
242 State LEP	12,242.87	11,749.78	11,775.20	24,429.79	23,499.39	23,550.41
243 State Professional Technical	6,912.85	3,114.95	7,017.31	9,551.78	8,355.36	10,203.56
244 State Misc. Grants	28,250.17	33,551.84	13,093.94	48,964.11	81,052.30	31,617.90
245 State Technology Grants	69,415.52	39,432.51	98,718.56	76,531.21	125,768.31	153,516.55
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	-	47,623.25	-	-	51,890.22
249 ISEE Phase II Grant	871.14	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	61,162.07	78,381.19	76,326.90	122,493.31	143,497.14	141,648.11
253 Title I-C Migratory Children	13,556.85	10,577.42	10,501.63	39,598.81	29,130.35	26,208.22
257 Title VI-B - IDEA	44,526.54	66,901.89	49,548.46	87,672.10	116,293.88	96,811.27
258 Title VI-B - IDEA Preschool	1,164.15	1,269.56	1,563.88	2,328.30	2,539.12	3,127.76
261 Title IV-A Student Support	-	-	-	-	-	-
262 Title V-B Rural Education	-	-	-	-	-	-
263 Perkins III Vocational Ed.	3,189.47	3,147.52	3,214.92	6,262.69	6,295.05	6,429.87
270 Title III-English Language Acquisition	-	283.95	500.00	29,364.29	283.95	11,687.64
271 Title II-A Improving Teacher Quality	8,519.60	2,220.99	7,797.75	18,096.48	3,673.22	13,886.86
272 Title VI Rural & Low Income	7,557.82	5,795.00	6,348.59	15,115.60	11,577.36	12,697.22
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	264.87	-	-	264.87
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	2,040,846.26	2,061,321.26	2,073,971.26	2,041,446.26	2,061,921.26	2,074,571.26
410 Capital Projects	931,777.07	1,095,068.61	-	1,396,263.63	2,853,308.15	-
420 Plant & Facility	234,164.22	314,571.69	1,011,828.12	255,965.06	317,467.15	1,093,198.34
Total of All Funds	3,479,922.89	3,741,976.89	3,430,573.12	4,203,681.39	5,814,650.83	3,771,983.39

Checking account reconciliation for August 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	296,013.43	971,095.36	108,614.29	69,520.58	14,700.26	159,632.55	1,619,576.47
230 Local Contributions	3,250.00						3,250.00
231 Local Copier Maintenance							-
232 Local Programs	2,613.86						2,613.86
233 Albertson's Grants	4,099.68						4,099.68
241 Drivers Education	514.94						514.94
242 State LEP		8,574.86	970.65	610.22	133.07	1,486.40	11,775.20
243 Professional Technical	4,041.34	2,480.54	280.79	185.84	28.80		7,017.31
244 State Misc. Grants	10,156.37	1,976.00	223.68	151.17	35.38	551.34	13,093.94
245 State Technology Grants	98,718.56						98,718.56
246 State Substance Abuse							-
247 State Literacy Grant	12,548.83	28,767.59	3,126.99	2,124.91	337.95	716.98	47,623.25
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	11,917.35	42,713.87	4,780.74	3,013.51	785.80	13,115.63	76,326.90
253 Title I-C Migratory Children	92.15	6,844.67	734.77	451.43	135.00	2,243.61	10,501.63
257 Title VI-B - IDEA	2,720.00	32,111.77	3,635.07	2,361.24	576.07	8,144.31	49,548.46
258 Title VI-B - IDEA Preschool		824.36	93.32	63.06	22.24	560.90	1,563.88
261 Title IV-A Student Support							-
262 Title V-B Rural Education							-
263 Perkins III Vocational Ed.		2,457.44	278.18	164.01	34.84	280.45	3,214.92
270 Title III-English Language Acquisition	500.00						500.00
271 Title II-A Improving Teacher Quality	1,754.61	4,667.33	416.50	343.05	55.36	560.90	7,797.75
272 Title VI Rural & Low Income		4,577.50	518.17	339.45	72.12	841.35	6,348.59
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant		221.00	25.01	16.30	2.56		264.87
282 Title II-D Technology							-
290 Food Service		41,586.82	4,656.42	2,983.18	865.17	14,510.48	64,602.07
310 Bond & Interest	2,073,971.26						2,073,971.26
410 Capital Projects							-
420 Plant & Facility	1,011,828.12						1,011,828.12
Total of All Funds	3,534,740.50	1,148,899.11	128,354.58	82,327.95	17,784.62	202,644.90	5,114,751.66
Total Payroll & A.P.	3,534,740.50	1,580,011.16	431,112.05				5,114,751.66
Difference	-	-					-