

Maintenance and Operation Fund Cash Flow for FY 2016-17

August, 31						
Current Months Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	YTD Activity 2016-17	%
Beginning Cash Balance	\$ 4,966,863.62	\$ 5,321,480.55	\$ 5,295,760.70	\$ 4,034,475.00	\$ 1,261,285.70	31.26%
REVENUES						
Taxes - Local Levies	28,143.20	2,680.87		656,500.00	237,427.09	36.17%
State Support Payments	7,491,683.00	8,208,327.00	8,715,093.00	17,994,249.00	9,105,106.23	50.60%
Other State Support	276,047.98	252,773.64	79,252.39	1,059,092.00	92,430.89	8.73%
Food Service Payroll	47,958.51			754,099.00	50,671.67	6.72%
Other Local Receipts	1,795.77	10,758.80	3,007.01	162,800.00	11,006.34	6.76%
Misc. Receipts	-			-	-	#DIV/0!
Transfers	-			-	-	0.00%
Expenses Reversed	-			-	22,434.54	0.00%
Total Revenues	7,845,628.46	8,474,540.31	8,797,352.40	20,626,740.00	9,519,076.76	46.15%
Total Cash Available	12,812,492.08	13,796,020.86	14,093,113.10	24,661,215.00	10,780,362.46	43.71%
EXPENSES						
Monthly Bills	313,807.24	227,867.39	265,705.52	3,911,619.00	587,228.44	15.01%
Salaries	851,711.79	895,135.81	920,347.10	12,180,271.00	1,826,399.42	14.99%
Health Insurance & Benefits	135,030.97	148,373.11	157,089.36	2,275,322.00	313,486.68	13.78%
PERSI & FICA-MDCR	158,696.97	166,565.02	170,440.16	2,318,269.00	339,170.79	14.63%
Food Service Payroll	47,958.51	46,436.88	51,530.38	754,098.00	102,202.05	13.55%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,507,205.48	1,484,378.21	1,565,112.52	21,439,579.00	3,168,487.38	14.78%
Ending Cash Balance	\$ 11,305,286.60	\$ 12,311,642.65	\$ 12,528,000.58	\$ 3,221,636.00	\$ 7,611,875.08	236.27%
Year to Date Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	Difference	%
Beginning Cash Balance	\$ 5,585,338.59	\$ 5,962,662.39	\$ 6,177,411.20	\$ 4,034,475.00	\$ 2,142,936.20	53.12%
REVENUES						
Taxes - Local Levies	267,956.27	212,131.18	237,427.09	656,500.00	419,072.91	63.83%
State Support Payments	7,876,472.56	8,708,109.81	9,105,106.23	17,994,249.00	8,889,142.77	49.40%
Other State Support	290,596.06	280,204.64	92,430.89	1,059,092.00	966,661.11	91.27%
Food Service Payroll	96,915.32	44,731.83	50,671.67	754,099.00	703,427.33	93.28%
Other Local Receipts	41,970.61	16,080.77	11,006.34	162,800.00	151,793.66	93.24%
Misc. Receipts	35.68	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	19,102.47	21,946.84	22,434.54	-	(22,434.54)	0.00%
Total Revenues	8,593,048.97	9,283,339.27	9,519,076.76	20,626,740.00	11,107,663.24	53.85%
Total Cash Available	14,178,387.56	15,246,001.66	15,696,487.96	24,661,215.00	13,250,599.44	63.65%
EXPENSES						
Monthly Bills	505,851.58	462,471.32	587,228.44	3,911,619.00	3,324,390.56	84.99%
Salaries	1,686,582.92	1,757,108.56	1,826,399.42	12,180,271.00	10,353,871.58	85.01%
Health Insurance & Benefits	269,374.06	296,410.27	313,486.68	2,275,322.00	1,961,835.32	86.22%
PERSI & FICA-MDCR	314,377.08	327,200.15	339,170.79	2,318,269.00	1,979,098.21	85.37%
Food Service Payroll	96,915.32	91,168.71	102,202.05	754,098.00	651,895.95	86.45%
Transfers	-	-	-	-	-	0.00%
Total Expenses	2,873,100.96	2,934,359.01	3,168,487.38	21,439,579.00	18,271,091.62	85.22%
Ending Cash Balance	\$ 11,305,286.60	\$ 12,311,642.65	\$ 12,528,000.58	\$ 3,221,636.00	\$ 9,306,364.58	288.87%
Sweep Account Balance	\$ 11,305,220.20	\$ 12,311,642.65	\$ 12,528,000.58			
Investments Balance	-	-	-			
Total Cash	\$ 11,305,220.20	\$ 12,311,642.65	\$ 12,528,000.58			
Difference	\$ (66.40)	\$ -	\$ -			

<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	-	3,589.07	-	11,906.44	3,599.07	2,191.44
232 Local Programs	500.00	10,000.00	-	500.00	10,000.00	-
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	3,750.00	-	12,479.87	7,963.31	-
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	-	-	36,163.43	-	-	36,163.43
244 State Misc. Grants	-	-	-	-	19,999.17	2,446.40
245 State Technology Grants	-	-	-	-	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	77,622.42	61,331.24	65,115.95	135,166.39	127,791.54	140,805.66
253 Title I-C Migratory Children	24,048.09	27,895.18	18,552.93	84,042.43	42,238.83	57,859.32
257 Title VI-B - IDEA	44,729.56	43,145.56	49,391.99	110,158.18	111,074.83	113,865.04
258 Title VI-B - IDEA Preschool	1,109.98	1,164.15	1,269.56	6,888.69	3,741.56	5,457.12
263 Perkins III Vocational Ed.	-	20,479.93	-	28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	7,393.27	29,364.29	-	27,469.61	33,508.53	16,645.09
271 Title II-A Improving Teacher Quality	8,375.51	9,576.88	1,452.23	38,863.86	18,049.22	17,774.28
272 Title VI Rural & Low Income	8,815.79	7,557.78	5,782.36	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	14,194.79	11,304.95	156.36	699,832.50	865,851.98	1,016,931.21
410 Capital Projects	2,417.67	5,714.48	4,456.45	4,296.16	11,770.95	9,353.49
420 Plant & Facility	4,931.29	3,187.65	487.08	288,207.07	219,974.41	246,673.40
Total of All Funds	194,138.37	238,061.16	182,828.34	1,448,129.49	1,496,043.33	1,669,703.41

<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	4,000.00	4,000.00	2,000.00	4,500.00	5,500.00	5,500.00
231 Local Copier Maintenance	5,227.97	6,015.41	7,610.68	9,714.75	10,851.25	13,006.94
232 Local Programs	-	253.38	-	-	253.38	-
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	808.51	5,497.50	4,978.05	6,141.74	11,252.91	11,481.90
242 State LEP	14,124.17	12,242.87	11,749.78	26,991.75	24,429.79	23,499.39
243 State Professional Technical	2,984.63	6,912.85	3,114.95	6,249.13	9,551.78	8,355.36
244 State Misc. Grants	7,461.97	28,250.17	33,551.84	15,913.33	48,964.11	81,052.30
245 State Technology Grants	38,347.45	69,415.52	39,432.51	40,113.07	76,531.21	125,768.31
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	471.00	871.14	-	942.00	1,740.43	-
251 Title I-A Improving Basic Programs	74,150.83	61,162.07	78,381.19	151,673.25	122,493.31	143,497.14
253 Title I-C Migratory Children	9,003.91	13,556.85	10,577.42	33,052.00	39,598.81	29,130.35
257 Title VI-B - IDEA	46,187.21	44,526.54	66,901.89	90,916.77	87,672.10	116,293.88
258 Title VI-B - IDEA Preschool	1,109.98	1,164.15	1,269.56	2,219.96	2,328.30	2,539.12
263 Perkins III Vocational Ed.	3,008.68	3,189.47	3,147.52	6,017.38	6,262.69	6,295.05
270 Title III-English Language Acquisition	7,199.15	-	283.95	14,592.42	29,364.29	283.95
271 Title II-A Improving Teacher Quality	4,229.55	8,519.60	2,220.99	12,605.06	18,096.48	3,673.22
272 Title VI Rural & Low Income	8,816.26	7,557.82	5,795.00	17,632.05	15,115.60	11,577.36
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	1,855,922.54	2,040,846.26	2,061,321.26	1,855,922.54	2,041,446.26	2,061,921.26
410 Capital Projects	68,208.11	931,777.07	1,095,068.61	166,154.56	1,396,263.63	2,853,308.15
420 Plant & Facility	175,312.34	234,164.22	314,571.69	194,969.69	255,965.06	317,467.15
Total of All Funds	2,326,574.26	3,479,922.89	3,741,976.89	2,656,321.45	4,203,681.39	5,814,650.83

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	12,528,000.58	12,528,000.58
230 Local Contributions	18,697.44	
231 Local Copier Maintenance	(13,006.94)	
232 Local Programs	880.00	
233 Albertson's Grants	3,954.66	
241 Drivers Education	29,614.79	
242 State LEP	(0.19)	
243 State Professional Technical	(24,616.05)	
244 State Misc. Grants	49,757.52	
245 State Technology Grants	(103,388.64)	
246 State Substance Abuse	51,354.42	
249 ISEE Phase II Grant		
251 Title I-A Improving Basic Programs	(82,175.06)	
253 Title I-C Migratory Children	8,786.91	
257 Title VI-B - IDEA	(69,843.24)	
258 Title VI-B - IDEA Preschool	1,763.15	
263 Perkins III Vocational Ed.	(16,210.00)	
270 Title III-English Language Acquisition	(765.33)	
271 Title II-A Improving Teacher Quality	(21,660.95)	
272 Title VI Rural & Low Income	(9,231.54)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(176,089.05)
310 Bond & Interest	831,596.39	831,596.39
410 Capital Projects	6,435,980.88	6,435,980.88
420 Plant & Facility	2,590,521.90	2,590,521.90
Total of Accounts	\$ 22,210,010.70	\$ 22,210,010.70
Difference of ledger to cash totals		-
Checks not cleared		51,059.53
Sweep account balances		8,152,308.29
Bank balance - DL Evans Sweep Account		8,203,367.80
Sweep Account reconciliation difference		\$ (0.02)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
08/01/16	Beginning Balance			\$ 14,051,137.91
08/01/16	DL Evans-Interst on CDARS CD	6,564.39		14,057,702.30
				14,057,702.30
				14,057,702.30
				14,057,702.30
Total		\$ 6,564.39	\$ -	\$ 14,057,702.30

Checking account reconciliation for August 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	265,705.52	920,347.10	102,085.87	65,853.33	13,928.82	143,160.54	1,511,081.18
230 Local Contributions	2,000.00						2,000.00
231 Local Copier Maintenance	2,745.21	3,601.00	407.63	272.19	54.45	530.20	7,610.68
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education	275.00	3,920.00	443.74	293.84	45.47		4,978.05
242 State LEP		8,641.53	978.21	566.12	134.23	1,429.69	11,749.78
243 Professional Technical	538.66	2,147.71	243.12	160.55	24.91		3,114.95
244 State Misc. Grants	12,748.88	15,559.09	1,761.29	1,121.57	240.21	2,120.80	33,551.84
245 State Technology Grants	39,432.51						39,432.51
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	13,260.73	43,396.30	4,912.47	3,053.56	823.81	12,934.32	78,381.19
253 Title I-C Migratory Children	204.86	6,672.09	755.27	452.60	133.79	2,358.81	10,577.42
257 Title VI-B - IDEA	9,666.03	40,328.74	4,565.21	2,946.01	700.76	8,695.14	66,901.89
258 Title VI-B - IDEA Preschool		1,048.50	118.69	80.21	22.16		1,269.56
263 Perkins III Vocational Ed.		2,413.34	273.19	161.55	34.34	265.10	3,147.52
270 Title III-English Language Acquisition	283.95						283.95
271 Title II-A Improving Teacher Quality	964.69	1,170.00	86.30				2,220.99
272 Title VI Rural & Low Income		4,149.94	469.77	312.83	67.16	795.30	5,795.00
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		35,043.35	3,912.71	2,500.96	749.92	11,824.40	54,031.34
310 Bond & Interest	2,061,321.26						2,061,321.26
410 Capital Projects	1,095,068.61						1,095,068.61
420 Plant & Facility	314,571.69						314,571.69
Total of All Funds	3,818,787.60	1,088,438.69	121,013.47	77,775.32	16,960.03	184,114.30	5,307,089.41
Total Payroll & A.P.	3,818,787.60	1,488,301.81					5,307,089.41
Difference	-	-					-