

**Maintenance and Operation Fund Cash Flow for FY 2018-19**

| <b>Current Months Activity</b> |                        |                        |                           |                           |                                 |                         |
|--------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------------|-------------------------|
| <i>July, 31</i>                | <i>2016-17</i>         | <i>2017-18</i>         | <i>Actual<br/>2018-19</i> | <i>Budget<br/>2018-19</i> | <i>YTD Activity<br/>2018-19</i> | <i>%</i>                |
| <b>Beginning Cash Balance</b>  | \$ 6,177,411.20        | \$ 6,224,058.30        | \$ 6,915,186.49           | \$ 4,533,358.00           | \$ 2,381,828.49                 | 65.56%                  |
| <b>REVENUES</b>                |                        |                        |                           |                           |                                 |                         |
| Taxes - Local Levies           | 237,427.09             | 256,936.24             | 239,019.57                | 714,500.00                | 239,019.57                      | 33.45%                  |
| State Support Payments         | 390,013.23             | 524,132.31             | 528,770.65                | 20,381,580.00             | 528,770.65                      | 2.59%                   |
| Other State Support            | 13,178.50              | 413,605.70             | 13,178.50                 | 1,250,322.00              | 13,178.50                       | 1.05%                   |
| Food Service Payroll           | 50,671.67              | 58,595.95              | 72,613.93                 | 858,385.00                | 72,613.93                       | 8.46%                   |
| Other Local Receipts           | 7,999.33               | 6,467.48               | 10,434.88                 | 352,183.00                | 10,434.88                       | 2.96%                   |
| Misc. Receipts                 |                        | 1,133.19               |                           | -                         | -                               | 0.00%                   |
| Transfers                      |                        |                        |                           | -                         | -                               | 0.00%                   |
| Expenses Reversed              | 22,434.54              | 26,117.57              | 285.00                    | -                         | 285.00                          | 0.00%                   |
| <b>Total Revenues</b>          | <b>721,724.36</b>      | <b>1,286,988.44</b>    | <b>864,302.53</b>         | <b>23,556,970.00</b>      | <b>864,302.53</b>               | <b>3.67%</b>            |
| <b>Total Cash Available</b>    | <b>6,899,135.56</b>    | <b>7,511,046.74</b>    | <b>7,779,489.02</b>       | <b>28,090,328.00</b>      | <b>3,246,131.02</b>             | <b>11.56%</b>           |
| <b>EXPENSES</b>                |                        |                        |                           |                           |                                 |                         |
| Monthly Bills                  | 321,522.92             | 444,188.42             | 365,142.57                | 4,035,489.00              | 365,142.57                      | 9.05%                   |
| Salaries                       | 906,052.32             | 981,990.73             | 1,036,415.10              | 12,871,770.00             | 1,036,415.10                    | 8.05%                   |
| Health Insurance & Benefits    | 156,397.32             | 175,177.95             | 197,144.89                | 2,513,075.00              | 197,144.89                      | 7.84%                   |
| PERSI & FICA-MDCR              | 168,730.63             | 183,048.51             | 194,207.91                | 2,449,170.00              | 194,207.91                      | 7.93%                   |
| Food Service Payroll           | 50,671.67              | 58,595.95              | 72,613.92                 | 808,596.00                | 72,613.92                       | 8.98%                   |
| Transfers                      | -                      | -                      | -                         | -                         | -                               | 0.00%                   |
| <b>Total Expenses</b>          | <b>1,603,374.86</b>    | <b>1,843,001.56</b>    | <b>1,865,524.39</b>       | <b>22,678,100.00</b>      | <b>1,865,524.39</b>             | <b>8.23%</b>            |
| <b>Ending Cash Balance</b>     | <b>\$ 5,295,760.70</b> | <b>\$ 5,668,045.18</b> | <b>\$ 5,913,964.63</b>    | <b>\$ 5,412,228.00</b>    | <b>\$ 1,380,606.63</b>          | <b>25.51%</b>           |
| <b>Year to Date Activity</b>   |                        |                        |                           |                           |                                 |                         |
|                                | <i>2016-17</i>         | <i>2017-18</i>         | <i>Actual<br/>2018-19</i> | <i>Budget<br/>2018-19</i> | <i>Difference</i>               | <i>Difference<br/>%</i> |
| <b>Beginning Cash Balance</b>  | \$ 6,177,411.20        | \$ 6,224,058.30        | \$ 6,915,186.49           | \$ 4,533,358.00           | \$ 2,381,828.49                 | 100.00%                 |
| <b>REVENUES</b>                |                        |                        |                           |                           |                                 |                         |
| Taxes - Local Levies           | 237,427.09             | 256,936.24             | 239,019.57                | 714,500.00                | 475,480.43                      | 66.55%                  |
| State Support Payments         | 390,013.23             | 524,132.31             | 528,770.65                | 20,381,580.00             | 19,852,809.35                   | 97.41%                  |
| Other State Support            | 13,178.50              | 413,605.70             | 13,178.50                 | 1,250,322.00              | 1,237,143.50                    | 98.95%                  |
| Food Service Payroll           | 50,671.67              | 58,595.95              | 72,613.93                 | 858,385.00                | 785,771.07                      | 91.54%                  |
| Other Local Receipts           | 7,999.33               | 6,467.48               | 10,434.88                 | 352,183.00                | 341,748.12                      | 97.04%                  |
| Misc. Receipts                 | -                      | 1,133.19               | -                         | -                         | -                               | 0.00%                   |
| Transfers                      | -                      | -                      | -                         | -                         | -                               | 0.00%                   |
| Expenses Reversed              | 22,434.54              | 26,117.57              | 285.00                    | -                         | (285.00)                        | 0.00%                   |
| <b>Total Revenues</b>          | <b>721,724.36</b>      | <b>1,286,988.44</b>    | <b>864,302.53</b>         | <b>23,556,970.00</b>      | <b>22,692,667.47</b>            | <b>96.33%</b>           |
| <b>Total Cash Available</b>    | <b>6,899,135.56</b>    | <b>7,511,046.74</b>    | <b>7,779,489.02</b>       | <b>28,090,328.00</b>      | <b>25,074,495.96</b>            | <b>89.26%</b>           |
| <b>EXPENSES</b>                |                        |                        |                           |                           |                                 |                         |
| Monthly Bills                  | 321,522.92             | 444,188.42             | 365,142.57                | 4,035,489.00              | 3,670,346.43                    | 90.95%                  |
| Salaries                       | 906,052.32             | 981,990.73             | 1,036,415.10              | 12,871,770.00             | 11,835,354.90                   | 91.95%                  |
| Health Insurance & Benefits    | 156,397.32             | 175,177.95             | 197,144.89                | 2,513,075.00              | 2,315,930.11                    | 92.16%                  |
| PERSI & FICA-MDCR              | 168,730.63             | 183,048.51             | 194,207.91                | 2,449,170.00              | 2,254,962.09                    | 92.07%                  |
| Food Service Payroll           | 50,671.67              | 58,595.95              | 72,613.92                 | 808,596.00                | 735,982.08                      | 91.02%                  |
| Transfers                      | -                      | -                      | -                         | -                         | -                               | 0.00%                   |
| <b>Total Expenses</b>          | <b>1,603,374.86</b>    | <b>1,843,001.56</b>    | <b>1,865,524.39</b>       | <b>22,678,100.00</b>      | <b>20,812,575.61</b>            | <b>91.77%</b>           |
| <b>Ending Cash Balance</b>     | <b>\$ 5,295,760.70</b> | <b>\$ 5,668,045.18</b> | <b>\$ 5,913,964.63</b>    | <b>\$ 5,412,228.00</b>    | <b>\$ 501,736.63</b>            | <b>9.27%</b>            |
| Sweep Account Balance          | \$ 5,295,760.70        | \$ 5,668,045.18        | \$ 5,913,964.62           |                           |                                 |                         |
| Investments Balance            | -                      | -                      | -                         |                           |                                 |                         |
| <b>Total Cash</b>              | <b>\$ 5,295,760.70</b> | <b>\$ 5,668,045.18</b> | <b>\$ 5,913,964.62</b>    |                           |                                 |                         |
| <b>Difference</b>              | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ (0.01)</b>          |                           |                                 |                         |

| <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               | 2,191.44                |                     |                     | 2,191.44            | -                   | -                   |
| 232 Local Programs                         |                         | 2,500.00            | 4,179.64            | -                   | 2,500.00            | 4,179.64            |
| 233 Albertson's Grants                     |                         |                     |                     | -                   | -                   | -                   |
| 241 Drivers Education                      |                         |                     |                     | -                   | -                   | -                   |
| 242 State LEP                              |                         |                     |                     | -                   | -                   | -                   |
| 243 State Professional Technical           |                         | 29,451.55           | 30,000.00           | -                   | 29,451.55           | 30,000.00           |
| 244 State Misc. Grants                     | 2,446.40                | 20,073.42           |                     | 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     | 75,689.71               | 72,776.31           |                     | 75,689.71           | 72,776.31           | -                   |
| 253 Title I-C Migratory Children           | 39,306.39               | 26,188.70           | 7,337.82            | 39,306.39           | 26,188.70           | 7,337.82            |
| 257 Title VI-B - IDEA                      | 64,473.05               | 54,964.18           | 115,693.64          | 64,473.05           | 54,964.18           | 115,693.64          |
| 258 Title VI-B - IDEA Preschool            | 4,187.56                |                     | 1,850.22            | 4,187.56            | -                   | 1,850.22            |
| 261 Title IV-A Student Support             |                         |                     | 2,754.26            | -                   | -                   | 2,754.26            |
| 262 Title V-B Rural Education              |                         |                     | 13,145.96           | -                   | -                   | 13,145.96           |
| 263 Perkins IV Vocational Ed.              | 3,537.53                |                     |                     | 3,537.53            | -                   | -                   |
| 270 Title III-English Language Acquisition | 16,645.09               | 31,355.78           | 19,201.85           | 16,645.09           | 31,355.78           | 19,201.85           |
| 271 Title II-A Improving Teacher Quality   | 16,322.05               | 14,019.97           |                     | 16,322.05           | 14,019.97           | -                   |
| 272 Title VI Rural & Low Income            | 5,939.46                | 6,157.94            |                     | 5,939.46            | 6,157.94            | -                   |
| 273 Title IV-A Safe and Drug Free Schools  |                         |                     |                     | -                   | -                   | -                   |
| 274 Title IV-A 21st Century Grant          |                         |                     |                     | -                   | -                   | -                   |
| 282 Title II-D Technology                  |                         |                     |                     | -                   | -                   | -                   |
| 310 Bond & Interest                        | 1,016,774.85            | 1,039,728.08        | 1,087,988.50        | 1,016,774.85        | 1,039,728.08        | 1,087,988.50        |
| 410 Capital Projects                       | 4,897.04                | 788.04              |                     | 4,897.04            | 788.04              | -                   |
| 420 Plant & Facility                       | 246,186.32              | 242,860.34          | 248,720.76          | 246,186.32          | 242,860.34          | 248,720.76          |
| <b>Total of All Funds</b>                  | <b>1,498,596.89</b>     | <b>1,540,864.31</b> | <b>1,530,872.65</b> | <b>1,498,596.89</b> | <b>1,540,864.31</b> | <b>1,530,872.65</b> |

| <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                    | 3,500.00                    | -                 | 2,500.00          | 3,500.00                | -                 | 2,500.00          |
| 231 Local Copier Maintenance               | 5,396.26                    | -                 | -                 | 5,396.26                | -                 | -                 |
| 232 Local Programs                         | -                           | -                 | 5,675.71          | -                       | -                 | 5,675.71          |
| 233 Albertson's Grants                     | -                           | 3,600.00          | -                 | -                       | 3,600.00          | -                 |
| 241 Drivers Education                      | 6,503.85                    | 6,594.85          | 2,395.49          | 6,503.85                | 6,594.85          | 2,395.49          |
| 242 State LEP                              | 11,749.61                   | 11,775.21         | 12,191.56         | 11,749.61               | 11,775.21         | 12,191.56         |
| 243 State Professional Technical           | 5,240.41                    | 3,186.25          | 5,765.91          | 5,240.41                | 3,186.25          | 5,765.91          |
| 244 State Misc. Grants                     | 47,500.46                   | 18,523.96         | 37,857.83         | 47,500.46               | 18,523.96         | 37,857.83         |
| 245 State Technology Grants                | 86,335.80                   | 54,797.99         | 2,849.90          | 86,335.80               | 54,797.99         | 2,849.90          |
| 246 State Substance Abuse                  | -                           | -                 | -                 | -                       | -                 | -                 |
| 247 State Literacy Grant                   | -                           | 4,266.97          | 22,331.17         | -                       | 4,266.97          | 22,331.17         |
| 249 ISEE Phase II Grant                    | -                           | -                 | -                 | -                       | -                 | -                 |
| 251 Title I-A Improving Basic Programs     | 65,115.95                   | 65,321.21         | 68,650.41         | 65,115.95               | 65,321.21         | 68,650.41         |
| 253 Title I-C Migratory Children           | 18,552.93                   | 15,706.59         | 16,695.35         | 18,552.93               | 15,706.59         | 16,695.35         |
| 257 Title VI-B - IDEA                      | 49,391.99                   | 47,262.81         | 51,504.83         | 49,391.99               | 47,262.81         | 51,504.83         |
| 258 Title VI-B - IDEA Preschool            | 1,269.56                    | 1,563.88          | 1,855.88          | 1,269.56                | 1,563.88          | 1,855.88          |
| 261 Title IV-A Student Support             | -                           | -                 | 1,135.70          | -                       | -                 | 1,135.70          |
| 262 Title V-B Rural Education              | -                           | -                 | 5,618.48          | -                       | -                 | 5,618.48          |
| 263 Perkins IV Vocational Ed.              | 3,147.53                    | 3,214.95          | 3,289.51          | 3,147.53                | 3,214.95          | 3,289.51          |
| 270 Title III-English Language Acquisition | -                           | 11,187.64         | 29,853.99         | -                       | 11,187.64         | 29,853.99         |
| 271 Title II-A Improving Teacher Quality   | 1,452.23                    | 6,089.11          | 5,448.62          | 1,452.23                | 6,089.11          | 5,448.62          |
| 272 Title VI Rural & Low Income            | 5,782.36                    | 6,348.63          | -                 | 5,782.36                | 6,348.63          | -                 |
| 273 Title IV-A Safe and Drug Free Schools  | -                           | -                 | -                 | -                       | -                 | -                 |
| 274 Title IV-A 21st Century Grant          | -                           | -                 | -                 | -                       | -                 | -                 |
| 282 Title II-D Technology                  | -                           | -                 | -                 | -                       | -                 | -                 |
| 310 Bond & Interest                        | 600.00                      | 600.00            | 600.00            | 600.00                  | 600.00            | 600.00            |
| 410 Capital Projects                       | 1,758,239.54                | -                 | -                 | 1,758,239.54            | -                 | -                 |
| 420 Plant & Facility                       | 2,895.46                    | 81,370.22         | 85,277.31         | 2,895.46                | 81,370.22         | 85,277.31         |
| <b>Total of All Funds</b>                  | <b>2,072,673.94</b>         | <b>341,410.27</b> | <b>361,497.65</b> | <b>2,072,673.94</b>     | <b>341,410.27</b> | <b>361,497.65</b> |



| <b>Cash Reconciliation</b>                     |                         |                         |
|--|-------------------------|-------------------------|
| <b>Fund</b>                                    | <b>Balance</b>          | <b>Subtotal</b>         |
| 100 General Fund                               | 5,913,964.62            | 5,913,964.62            |
| 230 Local Contributions                        | 23,851.87               |                         |
| 231 Local Copier Maintenance                   |                         |                         |
| 232 Local Programs                             | 24,086.62               |                         |
| 233 Albertson's Grants                         |                         |                         |
| 241 Drivers Education                          | 35,557.12               |                         |
| 242 State LEP                                  | 12,191.52               |                         |
| 243 State Professional Technical               | 685.06                  |                         |
| 244 State Misc. Grants                         | 184,163.17              |                         |
| 245 State Technology Grants                    | (2,849.93)              |                         |
| 246 State Substance Abuse                      | -                       |                         |
| 247 State Literacy Grant                       | 75,734.74               |                         |
| 249 ISEE Phase II Grant                        |                         |                         |
| 251 Title I-A Improving Basic Programs         | (213,974.98)            |                         |
| 253 Title I-C Migratory Children               | (27,604.03)             |                         |
| 257 Title VI-B - IDEA                          | (47,762.85)             |                         |
| 258 Title VI-B - IDEA Preschool                | 4,888.34                |                         |
| 261 Title IV-A Student Support                 | (1,135.70)              |                         |
| 262 Title V-B Rural Education                  | 13,236.68               |                         |
| 263 Perkins IV Vocational Ed.                  | 3,745.39                |                         |
| 270 Title III-English Language Acquisition     | (29,743.79)             |                         |
| 271 Title II-A Improving Teacher Quality       | (56,610.34)             |                         |
| 272 Title VI Rural & Low Income                | (22,291.74)             |                         |
| 273 Title IV-A Safe and Drug Free Schools      |                         |                         |
| 274 Title IV-A 21st Century Grant              |                         |                         |
| 282 Title II-D Technology                      |                         | (23,832.85)             |
| 310 Bond & Interest                            | 3,806,843.57            | 3,806,843.57            |
| 410 Capital Projects                           |                         | -                       |
| 420 Plant & Facility                           | 2,415,620.17            | 2,415,620.17            |
| <b>Total of Accounts</b>                       | <b>\$ 12,112,595.51</b> | <b>\$ 12,112,595.51</b> |
|  |                         |                         |
|  |                         |                         |
| <b>Difference of ledger to cash totals</b>     |                         | (0.01)                  |
|  |                         |                         |
| <b>Checks not cleared</b>                      |                         | 398,148.65              |
| <b>Sweep account balances</b>                  |                         | 12,112,595.41           |
|  |                         |                         |
| <b>Bank balance - DL Evans Sweep Account</b>   |                         | 12,510,744.01           |
|  |                         |                         |
| <b>Sweep Account reconciliation difference</b> |                         | <b>\$ (0.05)</b>        |

**Checking account reconciliation for July 31.**

| <b>Fund Title</b>                          | <b>Expenses</b>   | <b>Salaries</b>     | <b>Retirement</b> | <b>FICA</b>      | <b>District paid Benefits</b> | <b>Health Insurance</b> | <b>Fund Total</b>   |
|--|-------------------|---------------------|-------------------|------------------|-------------------------------|-------------------------|---------------------|
| 100 General Fund                           | 365,142.57        | 1,036,415.10        | 115,907.49        | 74,705.40        | 15,554.77                     | 181,590.12              | 1,789,315.45        |
| 230 Local Contributions                    | 2,500.00          |                     |                   |                  |                               |                         | 2,500.00            |
| 231 Local Copier Maintenance               |                   |                     |                   |                  |                               |                         | -                   |
| 232 Local Programs                         | 5,084.54          | 493.00              | 55.81             | 36.65            | 5.71                          |                         | 5,675.71            |
| 233 Albertson's Grants                     |                   |                     |                   |                  |                               |                         | -                   |
| 241 Drivers Education                      | 205.03            | 1,837.00            | 207.95            | 124.20           | 21.31                         |                         | 2,395.49            |
| 242 State LEP                              |                   | 8,772.75            | 993.09            | 624.02           | 135.05                        | 1,666.65                | 12,191.56           |
| 243 State Professional Technical           | 2,833.23          | 2,442.54            | 276.51            | 185.29           | 28.34                         |                         | 5,765.91            |
| 244 State Misc. Grants                     | 28,783.97         | 6,116.54            | 692.39            | 461.30           | 104.88                        | 1,698.75                | 37,857.83           |
| 245 State Technology Grants                | 2,849.90          |                     |                   |                  |                               |                         | 2,849.90            |
| 246 State Substance Abuse                  |                   |                     |                   |                  |                               |                         | -                   |
| 247 State Literacy Grant                   | 17,600.00         | 3,424.92            | 387.70            | 249.21           | 52.06                         | 617.28                  | 22,331.17           |
| 249 ISEE Phase II Grant                    |                   |                     |                   |                  |                               |                         | -                   |
| 251 Title I-A Improving Basic Programs     | 1,962.41          | 43,720.86           | 4,862.74          | 3,055.26         | 776.96                        | 14,272.18               | 68,650.41           |
| 253 Title I-C Migratory Children           | 1,497.33          | 10,840.93           | 1,227.18          | 800.52           | 168.91                        | 2,160.48                | 16,695.35           |
| 257 Title VI-B - IDEA                      |                   | 34,316.03           | 3,884.62          | 2,569.69         | 608.16                        | 10,126.33               | 51,504.83           |
| 258 Title VI-B - IDEA Preschool            |                   | 1,022.77            | 115.78            | 75.86            | 24.19                         | 617.28                  | 1,855.88            |
| 261 Title IV-A Student Support             |                   | 724.14              | 81.97             | 18.97            | 14.32                         | 296.30                  | 1,135.70            |
| 262 Title V-B Rural Education              |                   | 4,028.42            | 456.02            | 287.71           | 62.39                         | 783.94                  | 5,618.48            |
| 263 Perkins IV Vocational Ed.              |                   | 2,495.68            | 282.51            | 167.58           | 35.11                         | 308.63                  | 3,289.51            |
| 270 Title III-English Language Acquisition | 28,792.41         | 885.50              | 100.24            | 65.57            | 10.27                         |                         | 29,853.99           |
| 271 Title II-A Improving Teacher Quality   |                   | 4,121.12            | 354.67            | 306.88           | 48.67                         | 617.28                  | 5,448.62            |
| 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                           |                   | 48,727.66           | 5,257.71          | 3,595.02         | 902.43                        | 17,726.12               | 76,208.94           |
| 310 Bond & Interest                        | 600.00            |                     |                   |                  |                               |                         | 600.00              |
| 410 Capital Projects                       |                   |                     |                   |                  |                               |                         | -                   |
| 420 Plant & Facility                       | 85,277.31         |                     |                   |                  |                               |                         | 85,277.31           |
| <b>Total of All Funds</b>                  | <b>543,128.70</b> | <b>1,210,384.96</b> | <b>135,144.38</b> | <b>87,329.13</b> | <b>18,553.53</b>              | <b>232,481.34</b>       | <b>2,227,022.04</b> |
| <b>Total Payroll &amp; A.P.</b>            | <b>543,128.70</b> | <b>1,683,893.34</b> |                   |                  |                               |                         | <b>2,227,022.04</b> |
| <b>Difference</b>                          | <b>-</b>          | <b>-</b>            |                   |                  |                               |                         | <b>-</b>            |