

## Comments for Treasurer

*January 25, 2018*

1. Tonight I will review some financial data points from December. This puts us half way through our fiscal year. More detail is available on our website and you had some more detailed reports in your Board packet.
2. We will start by looking at our operating revenues.
  - a. These revenues include those in the General Fund, Fund 10, as well as those in the Special Education Fund, Fund 27.
  - b. The orange bars represent December's revenue, where we see nearly \$5 million in State revenues received. This is our second large state equalization aid payment of the year. The first was in September and since that time we drained our fund balance to pay expenses until we received this aid payment in December.
  - c. The green bars are year to date revenue, and the two state aid payments received are the only significant revenue the District has received so far this year.
3. The next chart shows the operating expenditures by type.
  - a. The total budget for each type of expense is shown here. The orange bars show December's expenses and the markers for each major expense item illustrate the percentage of the budget spent through the same time last year for these categories.
  - b. Last month I pointed out that we were behind in salaries, which was due to the conversion to 26 payrolls instead of 24. In December we had our first three payroll month of the year, so as you can see, that gap closed and we are back in line with last year's expenses. A gap will now begin to open up again until we have our second three payroll month of the year, which is June.
4. Our third graph shows the monthly operating revenues, in blue, the monthly operating expenses, in orange, and the monthly operating surplus or deficit, in green. You can see that December was the first month this year we had any kind of operating surplus as a result of our one state aid payment. Over the next couple of months we will be seeing tax revenue come in and that will improve our cash position, which you will see on our next graph.
5. Finally, we have our operating balances which are shown here. You can see the effect that the large operational deficits had in the past couple of months. As I just shared, with the aid payment in December and then our tax revenue in January and February we will rebuild this balance to its high point of the year before it begins to dip again due to a lack of revenue coming in.
6. That concludes the treasurer's report for this month unless there are any questions.

SCHOOL DISTRICT OF



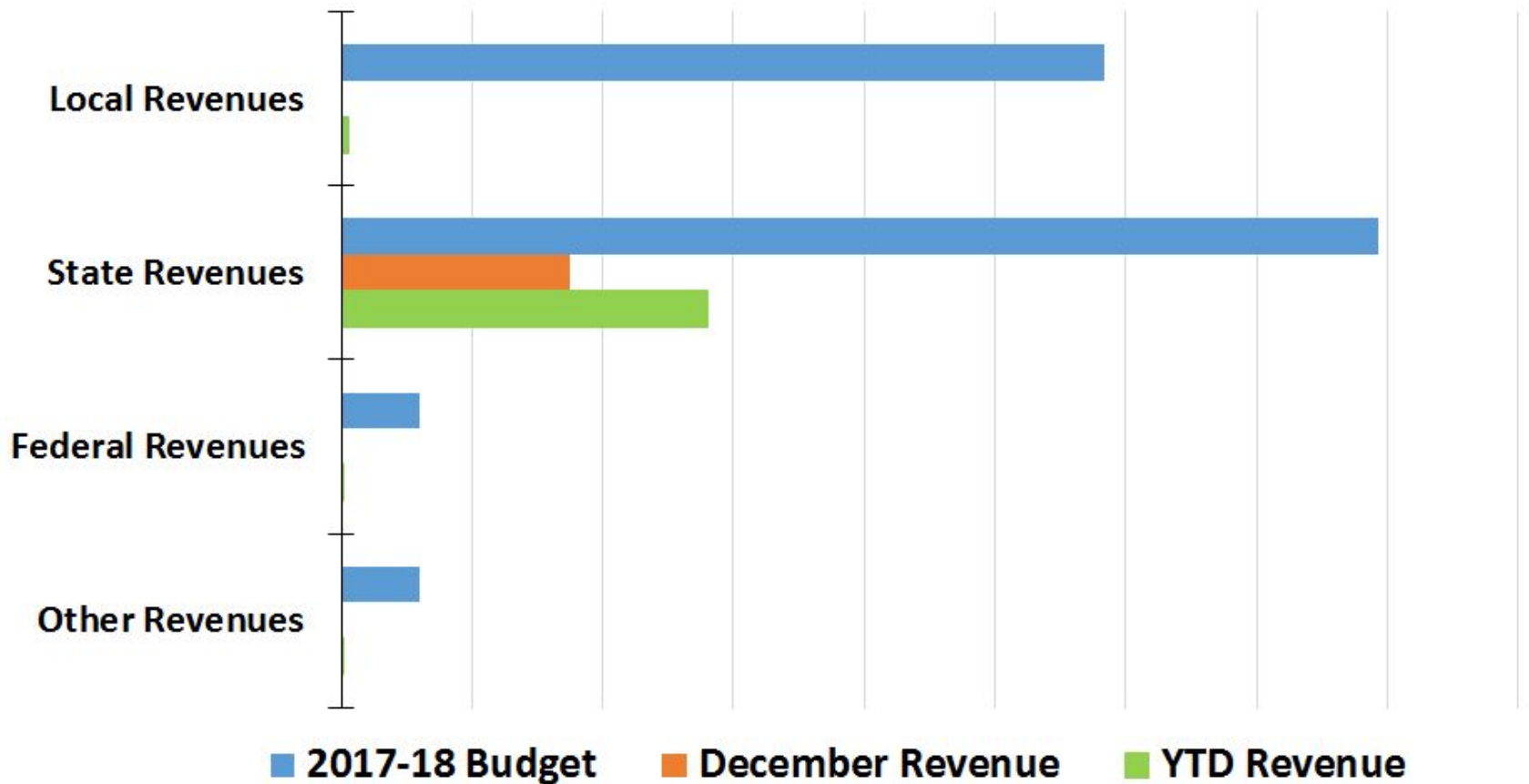
F O R T • A T K I N S O N

# Treasurer's Report

December 31, 2017

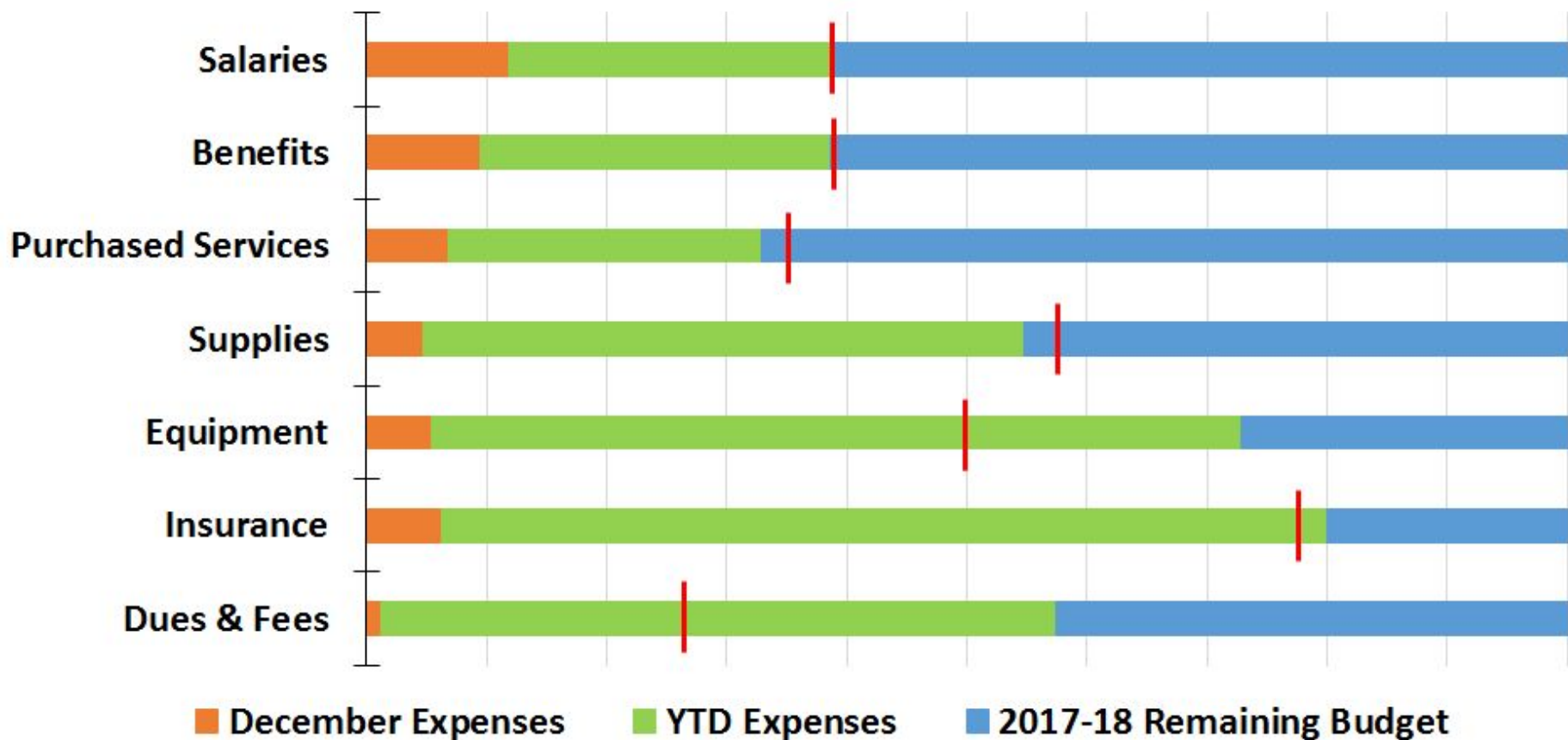
## 2017-18 SDFA Revenues by Type (Millions) (Funds 10 & 27)

\$-      \$3      \$5      \$8      \$10      \$13      \$15      \$18      \$20      \$23

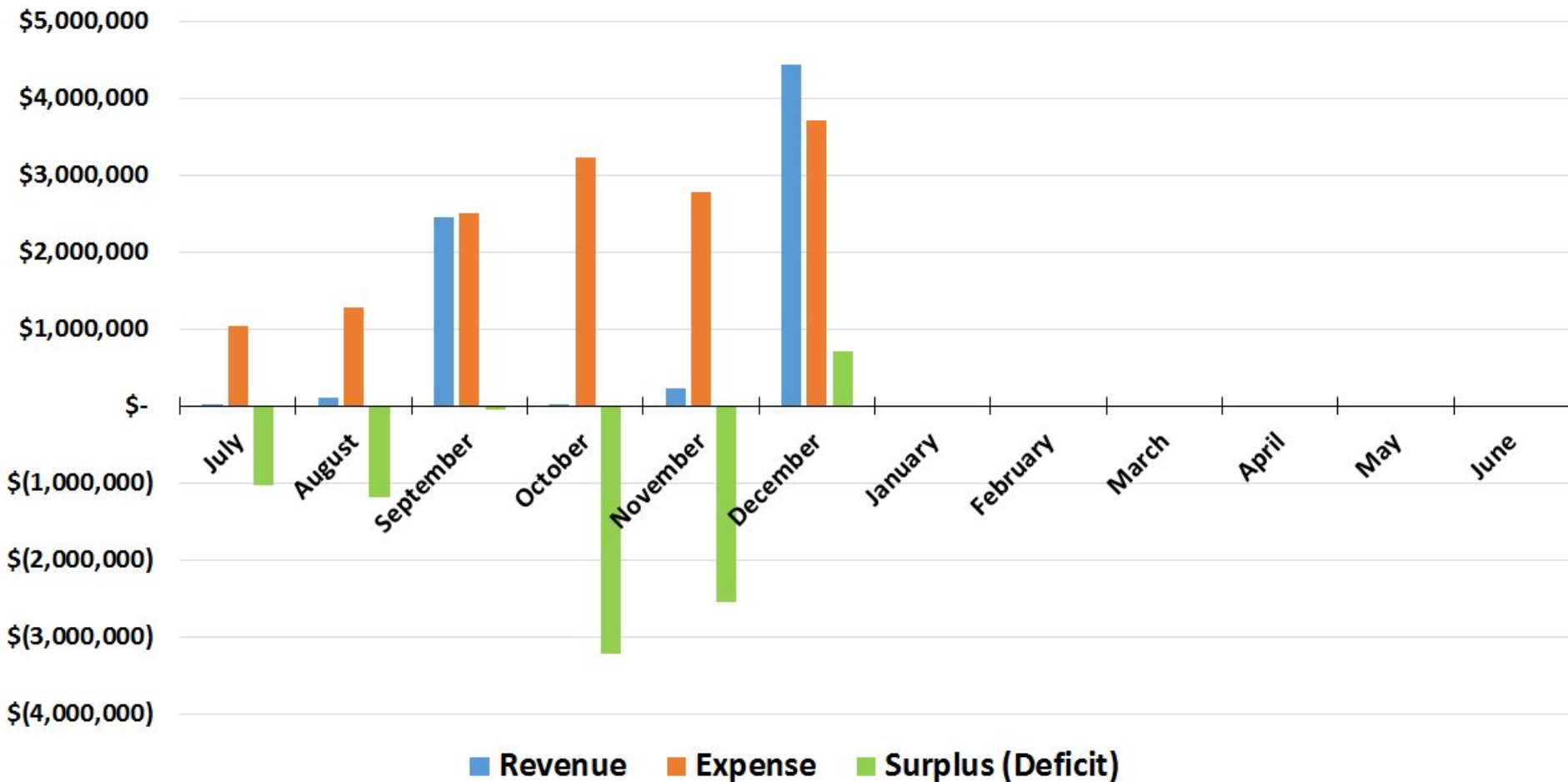


## 2017-18 SDFA Expenditures by Type (Funds 10 & 27)

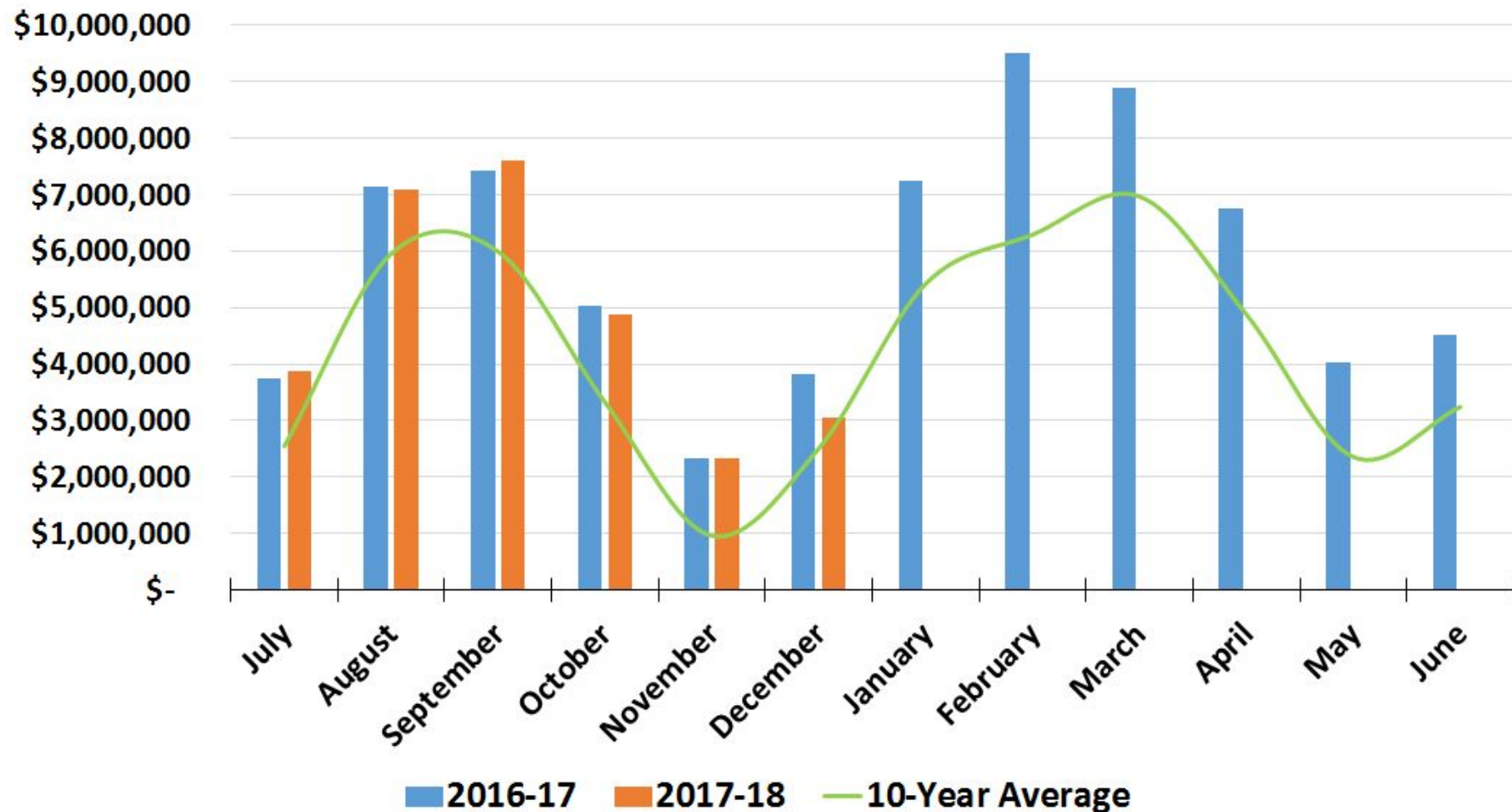
0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%



## 2017-18 SDFA Monthly Operations (Funds 10 & 27)



## SDFA Operating Balances (Cash on Hand) (Funds 10 & 27)



SCHOOL DISTRICT OF



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# Treasurer's Report

December 31, 2017

Fnd	Description	Source	2017-18		December 2017-18	2017-18		2016-17
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
10	TRANSFER FRM FUND 95	195	0.00	0.00	0.00	0.00	0.00%	0.00%
10	TAXES (CURRENT YEAR)	211	14,372,923.00	14,372,923.00	0.00	0.00	0.00%	0.00%
10	PROP.TAX CHARGEBACKS	212	92.00	92.00	0.00	0.00	0.00%	0.00%
10	GEN.TUITION-INDIV.PD	241	0.00	0.00	0.00	0.00	0.00%	0.00%
10	SUPPLY RESALES	262	0.00	0.00	319.50	6,336.52	0.00%	0.00%
10	ADMISSIONS RECEIPTS	271	35,560.00	35,560.00	3,288.25	22,652.25	63.70%	80.77%
10	OTH SCH ACTIV INCOME	279	37,268.00	37,268.00	230.00	26,524.00	71.17%	67.08%
10	INTEREST ON INVEST.	280	17,000.00	17,000.00	879.11	6,674.87	39.26%	51.04%
10	RECEIPTS FROM GIFTS	291	0.00	0.00	0.00	0.00	0.00%	100.00%
10	STUDENT FEES	292	101,680.00	101,680.00	266.00	86,013.50	84.59%	89.58%
10	REVENUE FROM RENTALS	293	10,997.00	10,997.00	960.00	5,210.00	47.38%	31.07%
10	SUMMER SCHOOL REVENU	295	0.00	0.00	0.00	0.00	0.00%	0.00%
10	STUDENT FINES	297	750.00	750.00	0.00	287.00	38.27%	265.13%
10	NON-SE AID TRANSIT	315	0.00	8,700.00	8,700.00	8,700.00	100.00%	29.62%
10	TRANSIT OF FED. AIDS	317	0.00	0.00	0.00	0.00	0.00%	0.00%
10	OPEN ENROLL. TUITION	345	1,347,580.00	1,347,580.00	0.00	0.00	0.00%	0.00%
10	OTH INTER-DIS TRF WI	390	0.00	0.00	0.00	0.00	0.00%	0.00%
10	STATE GRANT VIA CESA	515	0.00	0.00	0.00	0.00	0.00%	0.00%
10	STATE TRANSPORT. AID	612	20,000.00	20,000.00	0.00	0.00	0.00%	0.00%
10	STATE LIBRARY AID	613	100,000.00	100,000.00	0.00	0.00	0.00%	0.00%
10	OTHER STATE AID	619	0.00	0.00	0.00	0.00	0.00%	0.00%
10	STATE EQUALIZ. AID	621	16,699,709.00	16,699,709.00	4,163,528.00	6,566,177.00	39.32%	39.32%
10	SPECIAL PROJ. GRANTS	630	0.00	20,240.00	0.00	0.00	0.00%	0.00%
10	ST.REV.THRU.LOC.GOV.	660	5,650.00	5,650.00	0.00	0.00	0.00%	0.00%
10	TAX EXEMPT COMP. AID	691	61,934.00	61,934.00	0.00	0.00	0.00%	0.00%
10	PER PUPIL AID	695	1,251,450.00	1,251,450.00	0.00	0.00	0.00%	0.00%
10	OTHER STATE REVENUES	699	0.00	0.00	0.00	0.00	0.00%	0.00%
10	ARRA SFS FUNDS	718	0.00	0.00	0.00	0.00	0.00%	0.00%
10	OTH.FED.PMT.LIEU TAX	729	0.00	0.00	0.00	0.00	0.00%	0.00%
10	SPECIAL PROJ. GRANTS	730	226,025.00	210,891.60	0.00	0.00	0.00%	0.00%
10	IASA - TITLE 1	751	417,763.00	335,091.00	0.00	0.00	0.00%	0.00%
10	IASA - TITLE 6	752	0.00	0.00	0.00	0.00	0.00%	0.00%
10	FEDERAL AID THRU STATE OF WI	780	0.00	0.00	0.00	0.00	0.00%	0.00%
10	SALE/LOSS FIX.ASSETS	860	0.00	0.00	0.00	0.00	0.00%	0.00%
10	EQUIPMENT SALES	861	0.00	0.00	0.00	614.30	0.00%	0.00%
10	LAND AND REAL PROPERTY SALES	862	0.00	0.00	0.00	0.00	0.00%	0.00%
10	OTHER SALES/LOSSES	869	45,000.00	45,000.00	0.00	0.00	0.00%	0.00%
10	OTHER ADJUSTMENTS	969	0.00	0.00	0.00	0.00	0.00%	0.00%
10	REFUND OF PRIOR YEAR EXPENSE	971	58,000.00	58,000.00	0.00	23,869.00	41.15%	114.94%
10	REFUND (NON-AIDABLE)	972	0.00	0.00	0.00	0.00	0.00%	0.00%
10	MEDICAID SCH.SERVICE	981	0.00	0.00	0.00	0.00	0.00%	0.00%
10	MISC. REVENUES	990	17,575.00	17,575.00	176.00	8,416.00	47.89%	56.42%
10	GENERAL FUND	---	34,826,956.00	34,758,090.60	4,178,346.86	6,761,474.44	19.45%	20.50%
21	RECEIPTS FROM GIFTS	291	15,500.00	15,500.00	5,000.00	35,165.95	226.88%	70.89%
21	OTHER ADJUSTMENTS	969	0.00	0.00	0.00	0.00	0.00%	0.00%
21	MISC. REVENUES	990	0.00	0.00	0.00	0.00	0.00%	0.00%
21	SPECIAL REVENUE TRUST FUND	---	15,500.00	15,500.00	5,000.00	35,165.95	226.88%	72.91%
22	RECEIPTS FROM GIFTS	291	0.00	0.00	18,162.00	138,689.69	0.00%	0.00%
22	DISTRICT ACTIVITY ACCOUNT	---	0.00	0.00	18,162.00	138,689.69	0.00%	0.00%
27	TRANSFER FRM FUND 10	110	4,359,449.00	4,359,449.00	0.00	0.00	0.00%	0.00%
27	RECEIPTS FROM GIFTS	291	0.00	0.00	0.00	0.00	0.00%	0.00%



Fnd	Description	Source	2017-18		December 2017-18	2017-18		2016-17
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
27	TRANSIT OF STATE AID	316	0.00	0.00	0.00	0.00	0.00%	0.00%
27	SP.ED.OPEN ENROLMENT	347	0.00	0.00	0.00	0.00	0.00%	0.00%
27	HNDCPD. AID VIA CESA	516	8,153.00	8,153.00	0.00	0.00	0.00%	0.00%
27	TRANSIT OF FED. AIDS	517	0.00	0.00	0.00	0.00	0.00%	0.00%
27	HANDICAPPED AID	611	1,439,544.00	1,439,544.00	215,107.00	430,213.00	29.89%	29.75%
27	HIGH COST SP.ED. AID	625	235,000.00	235,000.00	0.00	0.00	0.00%	0.00%
27	AID - SPEC ED TRANSITION GRNT	697	0.00	0.00	0.00	0.00	0.00%	0.00%
27	HIGH COST SP.ED. AID	711	67,000.00	67,000.00	0.00	0.00	0.00%	0.00%
27	SPECIAL PROJ. GRANTS	730	572,897.00	572,897.00	0.00	0.00	0.00%	0.00%
27	FEDERAL AID THRU STATE OF WI	780	300,000.00	300,000.00	34,397.92	34,397.92	11.47%	33.53%
27	SPECIAL ED. & RELATED SERVICES	---	6,982,043.00	6,982,043.00	249,504.92	464,610.92	6.65%	7.41%
38	TRANSFER FRM FUND 10	110	0.00	0.00	0.00	0.00	0.00%	0.00%
38	TAXES (CURRENT YEAR)	211	0.00	0.00	0.00	0.00	0.00%	0.00%
38	INTEREST ON INVEST.	280	0.00	0.00	0.00	0.00	0.00%	0.00%
38	LONG-TERM LOANS	873	0.00	0.00	0.00	0.00	0.00%	0.00%
38	NON-REFERENDUM DEBT SERVICE	---	0.00	0.00	0.00	0.00	0.00%	0.00%
39	TAXES (CURRENT YEAR)	211	825,075.00	825,075.00	0.00	0.00	0.00%	0.00%
39	INTEREST ON INVEST.	280	2,000.00	2,000.00	114.87	741.92	37.10%	34.39%
39	LONG-TERM BONDS	875	0.00	0.00	0.00	0.00	0.00%	0.00%
39	PREM/ACRUED INTEREST	879	0.00	0.00	0.00	0.00	0.00%	0.00%
39	PREMIUM/ACRUED INT.	968	0.00	0.00	0.00	0.00	0.00%	0.00%
39	MISC. REVENUES	990	0.00	0.00	0.00	0.00	0.00%	0.00%
39	REFERENDUM APPROVED DEBT	---	827,075.00	827,075.00	114.87	741.92	0.09%	0.03%
50	TRANSFER FRM FUND 10	110	0.00	0.00	0.00	0.00	0.00%	0.00%
50	PUPIL LUNCH RECEIPTS	251	536,000.00	536,000.00	45,422.55	255,083.05	47.59%	42.42%
50	ADULT LUNCH RECEIPTS	252	17,200.00	17,200.00	0.00	0.00	0.00%	0.00%
50	OTH FOOD SRVC SALES	259	20,250.00	20,250.00	667.62	13,949.78	68.89%	40.76%
50	INTEREST ON INVEST.	280	1,200.00	1,200.00	0.00	0.00	0.00%	0.00%
50	RECEIPTS FROM GIFTS	291	0.00	0.00	0.00	0.00	0.00%	0.00%
50	STATE FOOD SERV. AID	617	25,500.00	25,500.00	0.00	0.00	0.00%	0.00%
50	SPECIAL PROJ. GRANTS	630	0.00	0.00	0.00	0.00	0.00%	0.00%
50	DONATED COMMODITIES	714	108,000.00	108,000.00	0.00	0.00	0.00%	0.00%
50	FED. FOOD SERV. AID	717	531,862.00	531,862.00	53,342.45	135,217.79	25.42%	20.64%
50	SPECIAL PROJ. GRANTS	730	0.00	0.00	0.00	0.00	0.00%	0.00%
50	DIRECT FEDERAL AID	791	0.00	0.00	0.00	0.00	0.00%	0.00%
50	EQUIPMENT SALES	861	0.00	0.00	0.00	0.00	0.00%	0.00%
50	REFUND OF PRIOR YEAR EXPENSE	971	0.00	0.00	0.00	0.00	0.00%	0.00%
50	FOOD SERVICE FUND	---	1,240,012.00	1,240,012.00	99,432.62	404,250.62	32.60%	29.21%
72	INTEREST ON INVEST.	280	375,907.00	375,907.00	0.05	11,668.54	3.10%	56.13%
72	RECEIPTS FROM GIFTS	291	5,750.00	5,750.00	2,500.00	2,500.00	43.48%	45.45%
72	UNREALIZED GAINS ON INVESTMENT	957	143,592.00	143,592.00	0.00	23,454.07	16.33%	46.04%
72	EXPENDABLE TRUST FUND	---	525,249.00	525,249.00	2,500.05	37,622.61	7.16%	53.07%
73	INTEREST ON INVEST.	280	4,000.00	4,000.00	0.00	0.00	0.00%	28.80%
73	CONTRIB.TO TRUST FD.	951	1,003,464.00	1,003,464.00	0.00	0.00	0.00%	0.00%
73	OPEB RETIREE CONTRIBUTION	952	86,808.00	86,808.00	0.00	0.00	0.00%	0.00%
73	UNREALIZED GAINS ON INVESTMENT	957	25,000.00	25,000.00	0.00	14,091.44	56.37%	189.25%

Fnd	Description	Source	2017-18		December 2017-18	2017-18		2016-17
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
73	EMPLOYEE BENEFIT FUND	---	1,119,272.00	1,119,272.00	0.00	14,091.44	1.26%	0.99%
80	TAXES (CURRENT YEAR)	211	0.00	0.00	0.00	0.00	0.00%	0.00%
80	COMMUNITY SERVIC FEE	272	22,000.00	22,000.00	-160.00	8,095.15	36.80%	23.45%
80	REFUND OF PRIOR YEAR EXPENSE	971	0.00	0.00	0.00	0.00	0.00%	0.00%
80	COMMUNITY SERVICE	---	22,000.00	22,000.00	-160.00	8,095.15	36.80%	10.73%
95	TRANSIT OF FED. AIDS	317	16,906.00	16,906.00	0.00	0.00	0.00%	0.00%
95	SPECIAL PROJ. GRANTS	630	0.00	0.00	0.00	0.00	0.00%	0.00%
95	SPECIAL PROJ. GRANTS	730	0.00	0.00	0.00	0.00	0.00%	0.00%
95	COOP PROGRAMS-FISCAL AGENT	---	16,906.00	16,906.00	0.00	0.00	0.00%	0.00%
Grand Revenue Totals			45,575,013.00	45,506,147.60	4,552,901.32	7,864,742.74	17.28%	18.05%

Number of Accounts: 279

\*\*\*\*\* End of report \*\*\*\*\*

Fnd	Description	Object	2017-18		December 2017-18	2017-18	2017-18	2016-17
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
10	SALARIES AND WAGES	1--	15,885,718.00	15,871,179.00	1,842,870.77	6,230,034.38	39.25%	39.19%
10	EMPLOYEE BENEFITS	2--	7,511,589.00	7,512,067.00	729,813.77	3,026,233.43	40.28%	40.88%
10	PURCHASED SERVICES	3--	4,429,109.00	4,459,206.71	290,927.15	1,467,643.73	32.91%	34.14%
10	NON-CAPITAL OBJECTS	4--	1,096,577.00	1,020,253.77	50,351.60	571,297.99	56.00%	56.89%
10	CAPITAL OBJECTS	5--	636,023.00	625,786.12	33,281.25	462,705.15	73.94%	46.00%
10	DEBT RETIREMENT	6--	2,691.00	2,691.00	0.00	39.58	1.47%	0.00%
10	INSURANCE/JUDGMENTS	7--	298,575.00	298,575.00	18,860.00	238,665.65	79.93%	76.79%
10	INTERFUND TRANSFERS	8--	4,359,449.00	4,359,449.00	0.00	0.00	0.00%	0.00%
10	DUES/FEES/MISCL.	9--	131,326.00	132,984.00	1,035.81	79,374.37	59.69%	27.21%
10	GENERAL FUND	---	34,351,057.00	34,282,191.60	2,967,140.35	12,075,994.28	35.23%	34.83%
21	SALARIES AND WAGES	1--	0.00	0.00	0.00	0.00	0.00%	0.00%
21	EMPLOYEE BENEFITS	2--	0.00	0.00	0.00	0.00	0.00%	0.00%
21	PURCHASED SERVICES	3--	0.00	0.00	0.00	0.00	0.00%	0.00%
21	NON-CAPITAL OBJECTS	4--	2,080.00	2,080.00	495.36	3,241.94	155.86%	17.52%
21	CAPITAL OBJECTS	5--	8,500.00	8,500.00	0.00	34,172.98	402.04%	0.00%
21	DUES/FEES/MISCL.	9--	1,500.00	1,500.00	462.87	3,296.29	219.75%	22.72%
21	SPECIAL REVENUE TRUST FUN	---	12,080.00	12,080.00	958.23	40,711.21	337.01%	14.38%
22	SALARIES AND WAGES	1--	0.00	0.00	1,655.00	3,140.00	0.00%	0.00%
22	EMPLOYEE BENEFITS	2--	0.00	0.00	202.39	370.14	0.00%	0.00%
22	PURCHASED SERVICES	3--	0.00	0.00	1,525.00	8,127.74	0.00%	0.00%
22	NON-CAPITAL OBJECTS	4--	0.00	0.00	26,575.49	90,402.53	0.00%	0.00%
22	CAPITAL OBJECTS	5--	0.00	0.00	0.00	0.00	0.00%	0.00%
22	DUES/FEES/MISCL.	9--	0.00	0.00	1,067.00	17,797.89	0.00%	0.00%
22	DISTRICT ACTIVITY ACCOUNT	---	0.00	0.00	31,024.88	119,838.30	0.00%	0.00%
27	SALARIES AND WAGES	1--	3,765,104.00	3,765,104.00	477,751.22	1,402,991.67	37.26%	34.28%
27	EMPLOYEE BENEFITS	2--	2,051,816.00	2,051,816.00	179,179.93	665,170.16	32.42%	30.86%
27	PURCHASED SERVICES	3--	1,054,323.00	1,054,323.00	84,476.18	344,927.97	32.72%	37.95%
27	NON-CAPITAL OBJECTS	4--	73,350.00	73,350.00	1,201.89	30,583.03	41.69%	75.05%
27	CAPITAL OBJECTS	5--	18,000.00	18,000.00	1,492.00	1,492.00	8.29%	85.86%
27	DUES/FEES/MISCL.	9--	19,450.00	19,450.00	766.84	8,242.84	42.38%	18.53%
27	SPECIAL ED. & RELATED SER	---	6,982,043.00	6,982,043.00	744,868.06	2,453,407.67	35.14%	34.58%
38	DEBT RETIREMENT	6--	0.00	0.00	0.00	0.00	0.00%	0.00%
38	NON-REFERENDUM DEBT SERVI	---	0.00	0.00	0.00	0.00	0.00%	0.00%
39	DEBT RETIREMENT	6--	843,051.00	843,051.00	0.00	87,112.50	10.33%	6.30%
39	REFERENDUM APPROVED DEBT	---	843,051.00	843,051.00	0.00	87,112.50	10.33%	6.30%
50	SALARIES AND WAGES	1--	377,622.00	377,622.00	54,020.48	158,330.43	41.93%	38.00%
50	EMPLOYEE BENEFITS	2--	213,416.00	213,416.00	18,793.73	68,167.35	31.94%	37.76%
50	PURCHASED SERVICES	3--	24,850.00	24,850.00	6,382.07	11,376.55	45.78%	29.40%
50	NON-CAPITAL OBJECTS	4--	584,055.00	584,055.00	48,457.52	172,370.77	29.51%	28.81%
50	CAPITAL OBJECTS	5--	35,900.00	35,900.00	0.00	487.19	1.36%	9.43%
50	DUES/FEES/MISCL.	9--	4,000.00	4,000.00	0.00	38.77	0.97%	76.27%
50	FOOD SERVICE FUND	---	1,239,843.00	1,239,843.00	127,653.80	410,771.06	33.13%	33.03%
72	DUES/FEES/MISCL.	9--	461,000.00	461,000.00	2,500.00	26,645.23	5.78%	40.24%

Fnd	Description	Object	2017-18	2017-18	December 2017-18	2017-18	2017-18	2016-17
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
72	EXPENDABLE TRUST FUND	---	461,000.00	461,000.00	2,500.00	26,645.23	5.78%	40.24%
73	DUES/FEES/MISCL.	9--	1,050,354.00	1,050,354.00	0.00	1,753.74	0.17%	0.84%
73	EMPLOYEE BENEFIT FUND	---	1,050,354.00	1,050,354.00	0.00	1,753.74	0.17%	0.84%
80	SALARIES AND WAGES	1--	19,450.00	19,450.00	2,040.23	11,500.18	59.13%	60.70%
80	EMPLOYEE BENEFITS	2--	2,250.00	2,250.00	218.74	1,151.21	51.16%	39.38%
80	PURCHASED SERVICES	3--	1,089.00	1,089.00	-22.50	161.54	14.83%	5.85%
80	NON-CAPITAL OBJECTS	4--	1,800.00	1,800.00	0.00	0.00	0.00%	2.89%
80	CAPITAL OBJECTS	5--	0.00	0.00	0.00	0.00	0.00%	0.00%
80	DUES/FEES/MISCL.	9--	0.00	0.00	0.00	0.00	0.00%	0.00%
80	COMMUNITY SERVICE	---	24,589.00	24,589.00	2,236.47	12,812.93	52.11%	28.11%
95	SALARIES AND WAGES	1--	2,000.00	2,000.00	0.00	0.00	0.00%	0.00%
95	EMPLOYEE BENEFITS	2--	100.00	100.00	0.00	0.00	0.00%	0.00%
95	PURCHASED SERVICES	3--	500.00	1,619.00	438.00	1,096.88	67.75%	6.53%
95	NON-CAPITAL OBJECTS	4--	4,628.00	4,628.00	0.00	0.00	0.00%	34.35%
95	CAPITAL OBJECTS	5--	3,745.00	3,745.00	0.00	0.00	0.00%	100.00%
95	INTERFUND TRANSFERS	8--	0.00	0.00	0.00	0.00	0.00%	0.00%
95	DUES/FEES/MISCL.	9--	5,933.00	4,814.00	635.00	1,301.50	27.04%	143.56%
95	COOP PROGRAMS-FISCAL AGEN	---	16,906.00	16,906.00	1,073.00	2,398.38	14.19%	31.71%
Grand Expense Totals			44,980,923.00	44,912,057.60	3,877,454.79	15,231,445.30	33.91%	32.40%

Number of Accounts: 4327

\*\*\*\*\* End of report \*\*\*\*\*

<u>Fund</u>	<u>Description</u>	<u>December 2017-18 Ending Balance</u>	<u>Prior Month Ending Balance</u>	<u>2017-18 Beginning Balance</u>	<u>December 2016-17 Ending Balance</u>
10 -	GENERAL FUND	5,099,060.46CR	3,887,853.95CR	10,413,580.30CR	5,563,482.93CR
21 -	SPECIAL REVENUE TRUST FUND	19,186.34CR	15,144.57CR	24,731.60CR	50,998.96CR
22 -	DISTRICT ACTIVITY ACCOUNT	113,387.47CR	126,250.35CR	94,536.08CR	306,576.21CR
27 -	SPECIAL ED. & RELATED SERVICES	1,988,796.75	1,493,433.61	0.00	1,733,997.97
39 -	REFERENDUM APPROVED DEBT	482,035.80CR	481,920.93CR	568,406.38CR	479,471.36CR
50 -	FOOD SERVICE FUND	7,341.62CR	35,562.80CR	13,862.06CR	8,718.21CR
72 -	EXPENDABLE TRUST FUND	1,166,762.16CR	1,166,762.11CR	1,155,784.78CR	1,115,280.32CR
73 -	EMPLOYEE BENEFIT FUND	499,659.85CR	499,659.85CR	487,322.15CR	428,230.79CR
80 -	COMMUNITY SERVICE	81,347.46CR	83,743.93CR	86,065.24CR	56,254.01CR
95 -	COOP PROGRAMS-FISCAL AGENT	2,398.38	1,325.38	0.00	5,666.08
Grand Equity Totals		5,477,586.03CR	4,802,139.50CR	12,844,288.59CR	6,269,348.74CR

Number of Accounts: 76

\*\*\*\*\* End of report \*\*\*\*\*



## OPERATING BALANCES

As of the Beginning of	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
<b>July</b>	8,027,394* 3,248,257	7,923,527* 2,477,154	8,963,966* 3,167,397	7,672,138* 2,078,738	8,210,832* 2,664,052	8,503,447* 3,113,680	8,203,471* 2,400,922	10,094,315* 4,142,253	10,260,150* 4,685,141	10,413,580* 4,509,646
<b>August</b>	6,501,496* 2,167,122	6,940,047* 2,256,121	7,737,643* 2,382,811	6,372,621* 1,168,160	6,964,053* 2,022,975	7,237,327* 2,276,683	7,116,395* 2,007,259	8,997,234* 3,632,218	9,291,068* 3,755,045	9,385,499* 3,873,906
<b>September</b>	5,669,088* 5,651,262	6,082,095* 5,903,449	3,818,034* 3,270,050	5,613,506* 5,377,449	6,065,183* 6,024,598	6,413,148* 6,178,759	6,209,669* 5,953,967	8,059,281* 7,031,551	8,234,558* 7,131,755	8,205,214* 7,099,597
<b>October</b>	5,213,229* 5,205,991	5,628,002* 5,540,431	3,460,948	5,464,497	5,691,967	6,112,243* 5,881,924	5,997,468* 5,995,718	7,707,894	7,800,229* 7,430,608	8,163,756* 7,595,748
<b>November</b>	2,804,539	3,121,242* 3,117,365	780,624	2,772,014	2,926,856	3,232,462* 3,230,712	3,062,779	4,704,048	5,028,788* 5,027,682	4,942,381* 4,870,413
<b>December</b>	547,541	895,246	-1,483,465	738,522	751,018	752,773* 751,023	702,790	2,101,242	2,332,999* 2,332,285	2,394,420* 2,334,208
<b>January</b>	2,462,075	2,621,694	280,671	1,896,221	2,601,119	2,520,599* 2,518,849	2,489,225	3,408,486	3,829,485	3,110,264* 3,050,051
<b>February</b>	3,675,988	5,429,697	4,480,544	5,143,585	5,386,880	4,618,991* 4,617,241	6,117,210	6,784,263	7,248,890	
<b>March</b>	7,086,752	4,922,983	3,862,423	5,237,472	5,086,114	8,107,320* 8,105,570	5,723,509	7,175,725	9,501,500	
<b>April</b>	6,084,079	6,657,361	5,397,961	6,421,898	6,622,516	6,294,210* 6,292,460	7,847,164	8,575,469	8,879,963	
<b>May</b>	4,038,517	4,681,261	3,264,121	4,469,268	4,575,381	4,118,620* 4,116,870	5,725,083	6,324,097	6,767,918	
<b>June</b>	1,851,593	2,369,466	825,009	1,979,589	1,798,752	1,641,031* 1,639,281	3,071,575	3,695,573	4,027,810	

\* These numbers include receivables (I.O.U.'s) – money that is owed to the School District but was not received as of indicated point in time. In some cases it was relatively easy to also determine the balance on a cash basis, so both are shown.

SCHOOL DISTRICT OF



F O R T • A T K I N S O N

**CASH AND INVESTMENTS REPORT**

As of the End of December, 2017

		<u>End of Current Month</u>	<u>End of Prior Month</u>
<u>Checking Accounts</u>			
General - PremierBank	(145816)	\$ 650,000.00	\$ 650,000.00
<u>Repurchase Agreements (Sweep Accounts)</u>			
General - PremierBank	(1458161)	\$ 2,673,157.92	\$ 1,985,872.82
Referendum Debt - PremierBank	(1458241)	\$ 482,035.80	\$ 481,920.93
<u>Other Cash &amp; Investment Accounts</u>			
Local Government Investment Pool (LGIP)		\$ -	\$ -
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 3,805,193.72</b>	<b>\$ 3,117,793.75</b>