

Comments for Treasurer

January 17, 2019

1. Tonight I will review some financial data points for the District through the month of December. 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, which you can see we received a large influx of state revenue this past month. This revenue is 25% of our annual state equalization aid. However, that is about the only notable revenue we received in December. I will discuss the timing of our revenue throughout the year at the end of the report.
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. As you can see, we are fairly in line with last year, especially in our two largest categories of salaries and benefits. If you recall, we were well ahead of last year in these two categories at the end of November as a result of November having three pay periods in it. We have now normalized as compared to last year since through December there were the same number of pay periods this year as the same time last year.
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 with the large state equalization aid payment this past month, we had an operating surplus for the first time this fiscal year. As you will see in a moment, that allows our fund balance to recover from months of operating deficits.
5. Our next slide illustrates our operating balances which are shown here. As you can see, the surplus in December allowed us to begin recovering the losses we have seen in the past few months.
6. Finally, it was asked at the last meeting if the timing of our major revenue sources could be shared given the fluctuations in the operating balance that I just showed. I will use our 2017-18 revenue as an example to illustrate this timing.

Our two major sources of revenue are state equalization aid and local property taxes. When it comes to state equalization aid, we get four payments throughout the year in September, December, March, and June. However, they are not all equal. We receive only 15% of our aid in September while receiving 35% in June; a small portion of which isn't even paid until July.

With regards to property taxes, we only really see three large payments throughout the year. One in January, one in February, and then one actually in August, two months after our fiscal year has ended.

However, we book that August payment as a receivable in June of the current fiscal year which is why you see that listed in June.

Outside of these two major sources we have grants and open enrollment funds, both of which we receive the vast majority of in June or after the close of the current fiscal year.

So, in looking at last year, we received nearly \$18 million of our \$42 million in revenue, or about 43% of our annual revenue, in June or the months following the end of our fiscal year. This cash flow issue is one of the main reasons the district maintains a fund balance.

7. That concludes the treasurer's report for this month unless there are any questions.

SCHOOL DISTRICT OF



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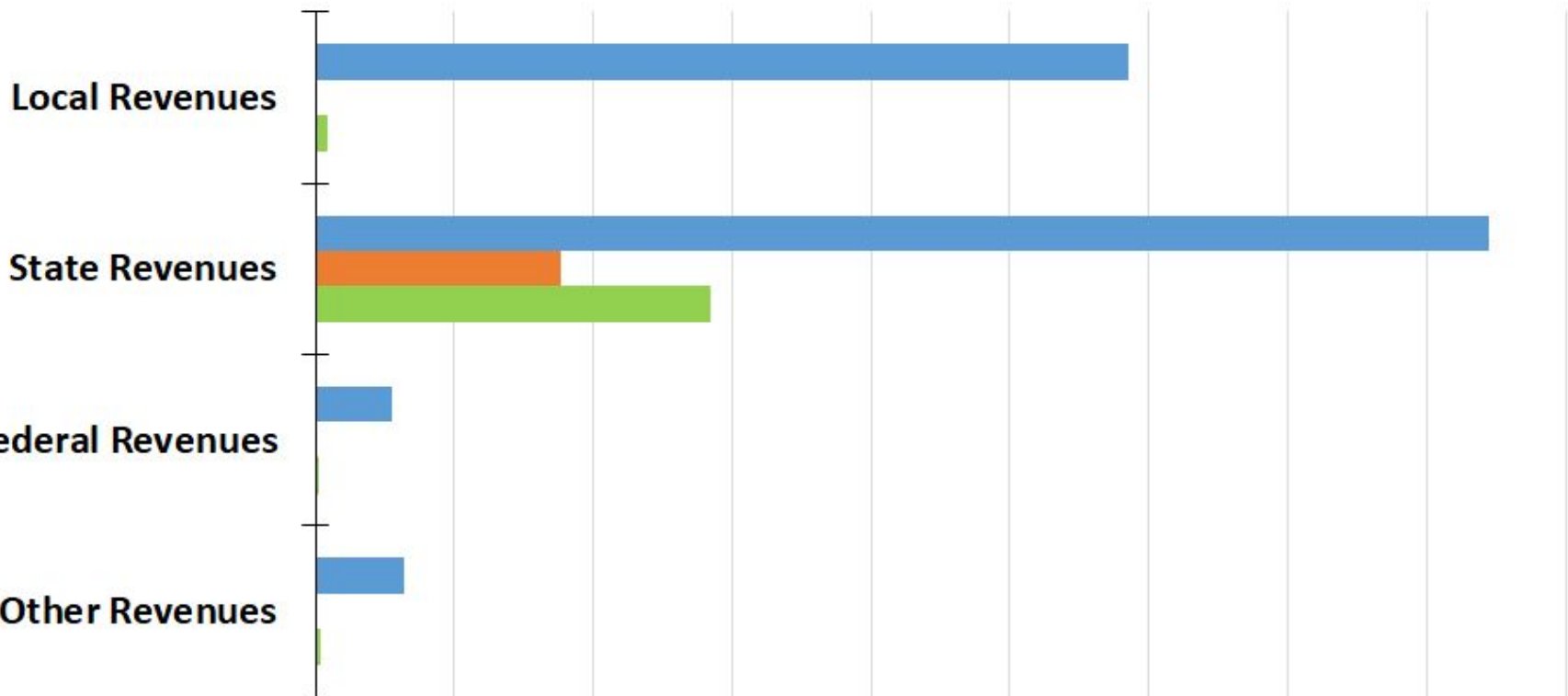
Treasurer's Report

December 31, 2018



2018-19 SDFA Revenues by Type (Millions) (Funds 10 & 27)

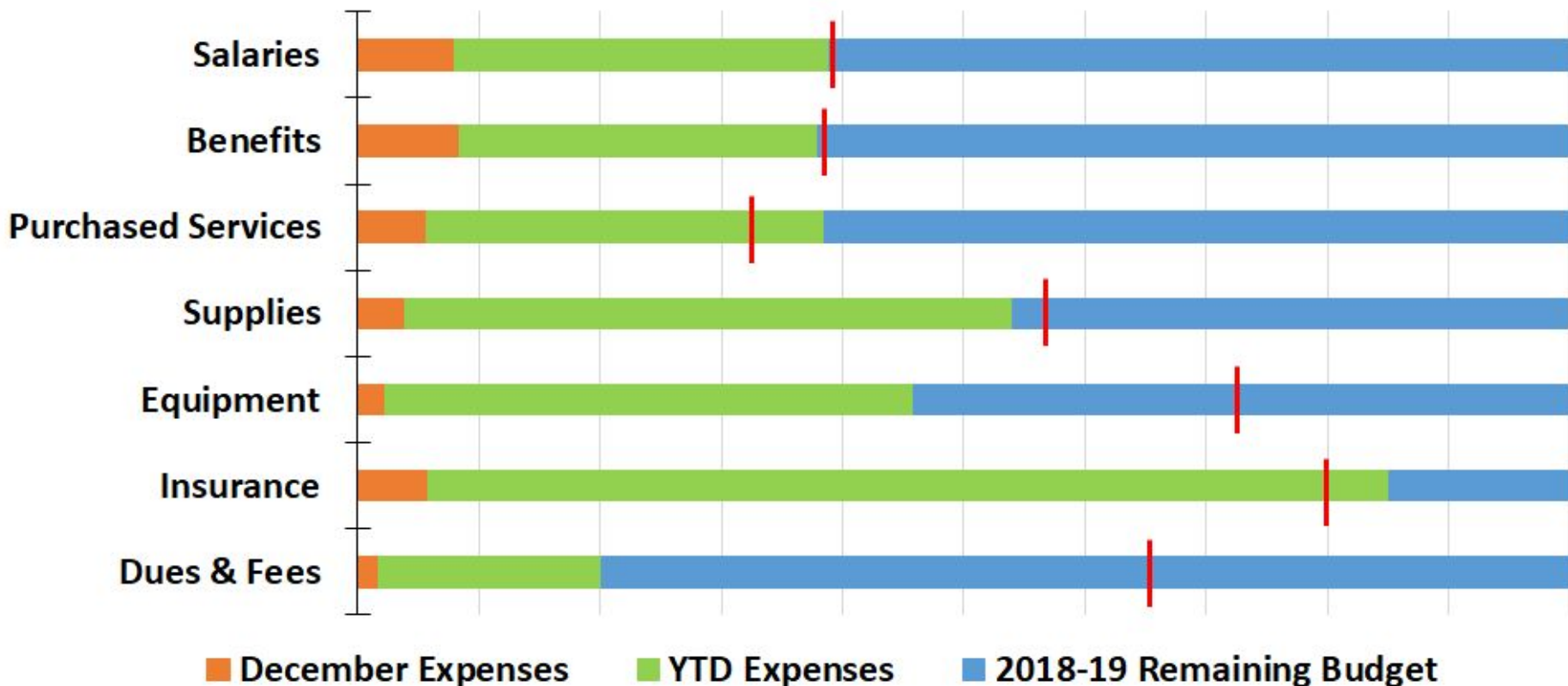
\$- \$3 \$5 \$8 \$10 \$13 \$15 \$18 \$20 \$23



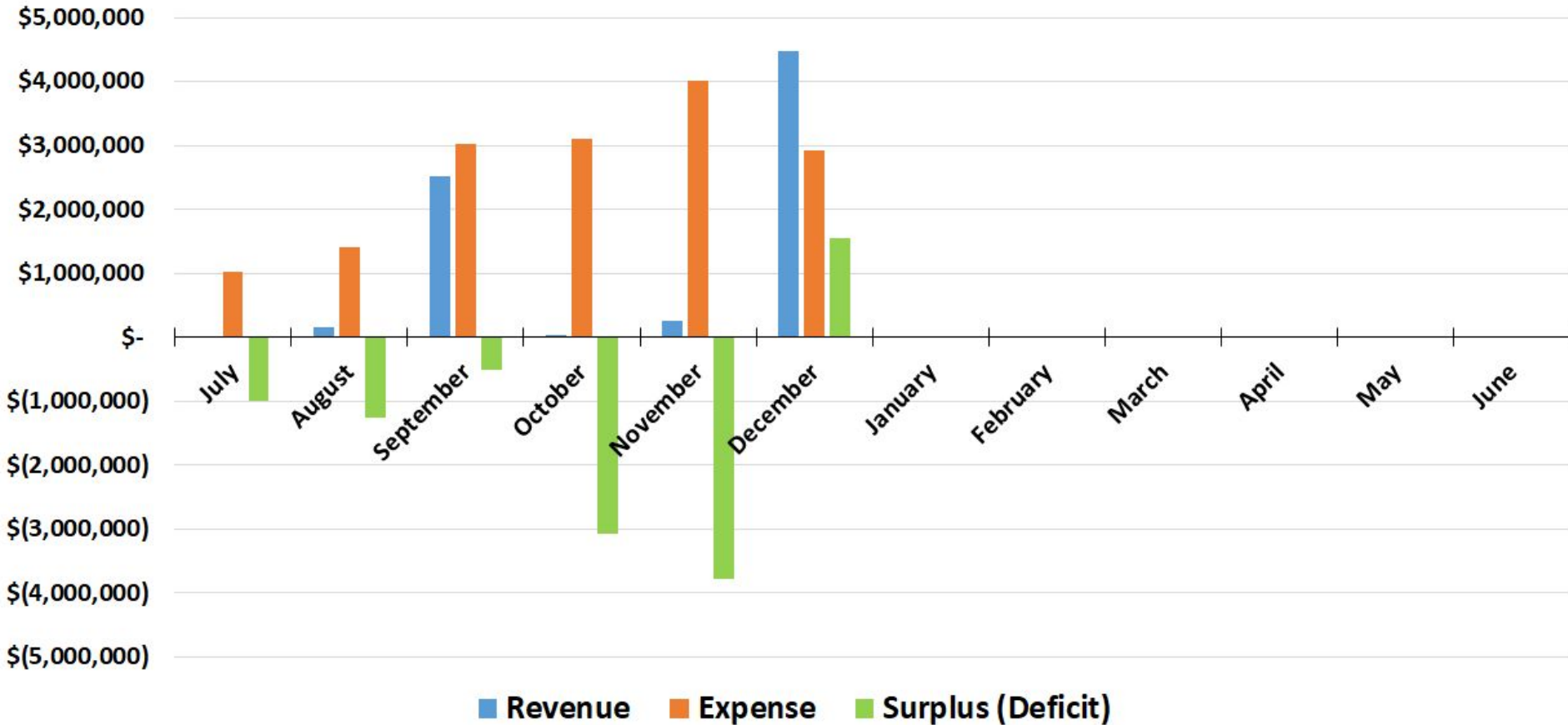
■ 2018-19 Budget ■ December Revenue ■ YTD Revenue

2018-19 SDFA Expenditures by Type (Funds 10 & 27)

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



2018-19 SDFA Monthly Operations (Funds 10 & 27)



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

\$12,000,000

\$10,000,000

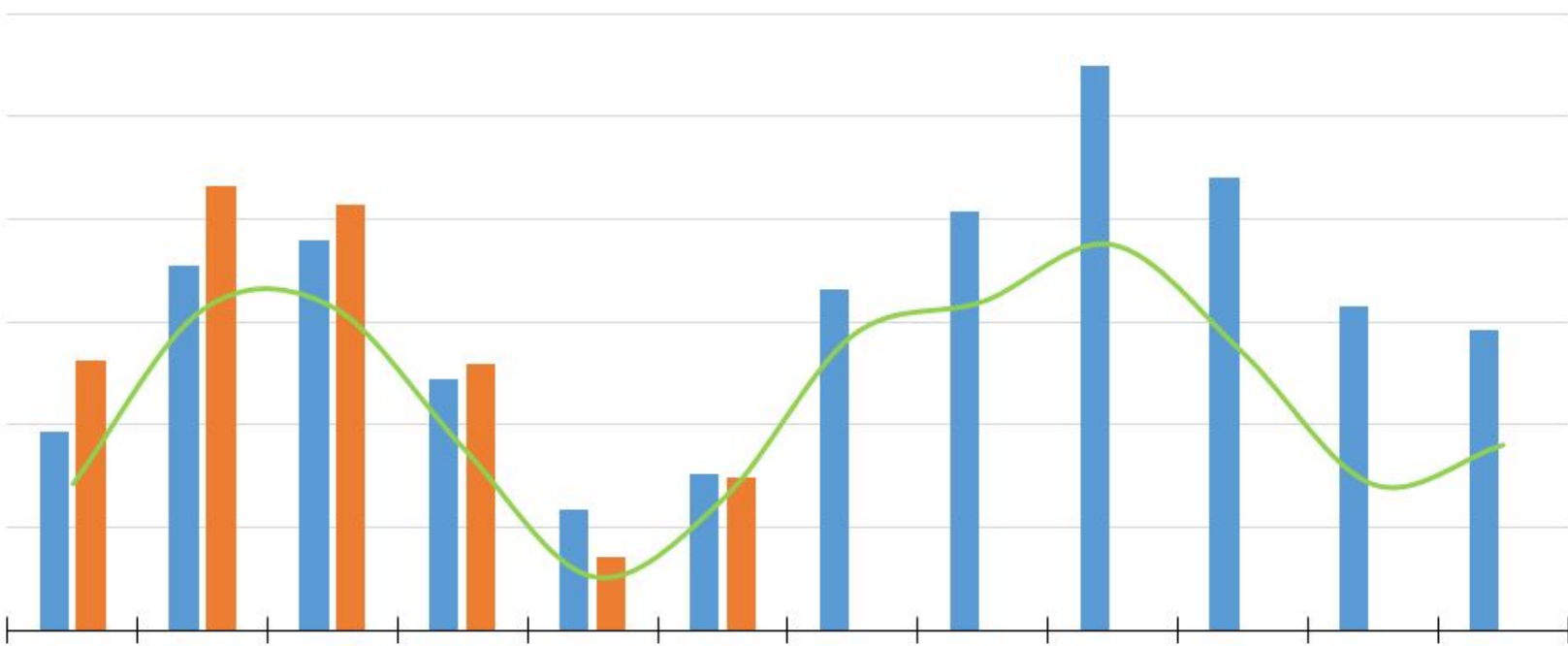
\$8,000,000

\$6,000,000

\$4,000,000

\$2,000,000

\$-

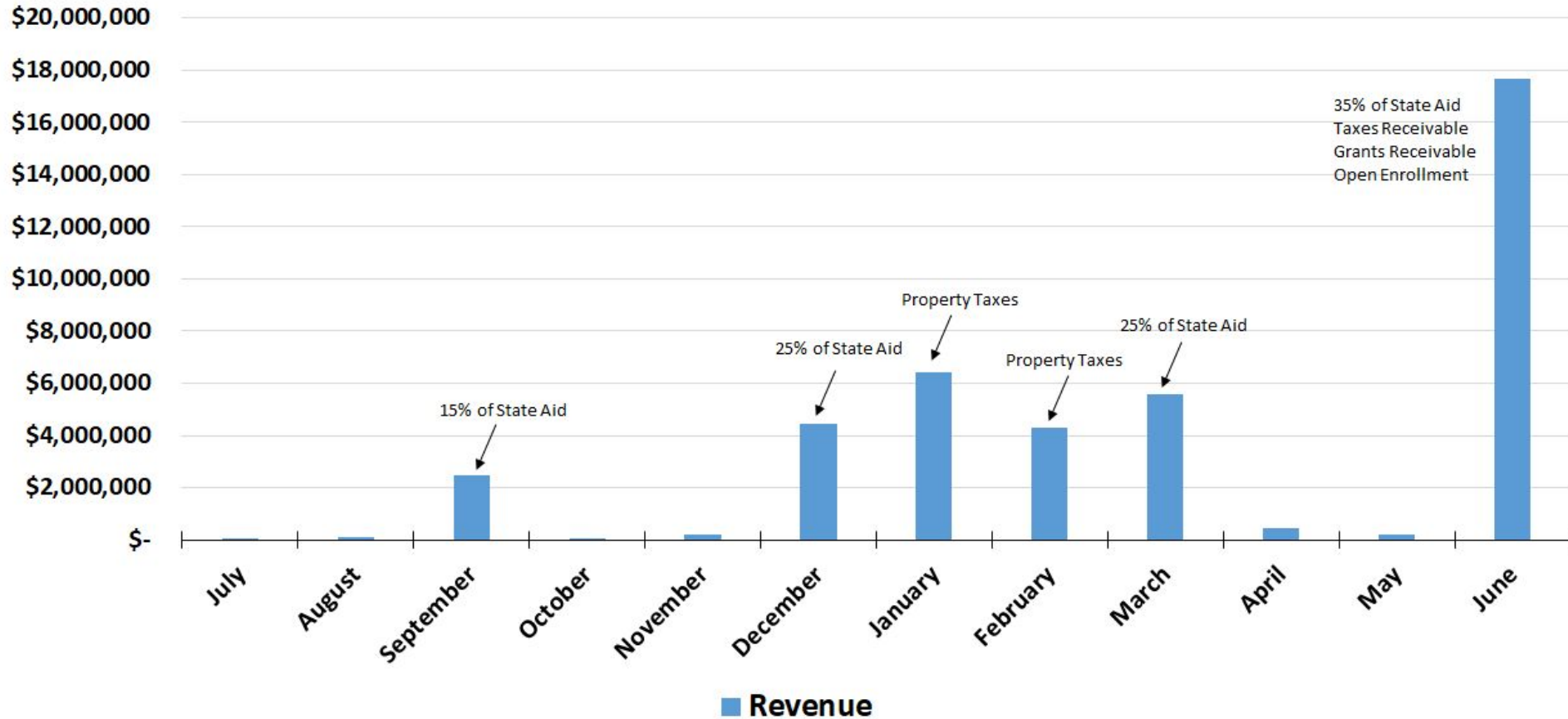


2017-18

2018-19

10-Year Average

2017-18 SDFFA Monthly Revenue (Funds 10 & 27)



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Treasurer's Report

December 31, 2018



Fnd	Description	Source	2018-19		December 2018-19 Monthly Activity	2018-19		2017-18
			Original Budget	Revised Budget		FYTD Activity	FYTD%	
10	TRANSFER FRM FUND 95	195	0.00	0.00	0.00	0.00	0.00%	0.00%
10	TAXES (CURRENT YEAR)	211	14,355,338.00	14,355,338.00	0.00	0.00	0.00%	0.00%
10	PROP.TAX CHARGEBACKS	212	0.00	0.00	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	FOOD SERVICE SALES - PUPIL	251	0.00	0.00	0.00	0.00	0.00%	0.00%
10	SUPPLY RESALES	262	0.00	0.00	46.00	7,133.21	0.00%	0.00%
10	ADMISSIONS RECEIPTS	271	35,560.00	35,560.00	3,623.00	22,029.05	61.95%	63.70%
10	OTH SCH ACTIV INCOME	279	37,268.00	37,268.00	390.00	27,995.00	75.12%	71.17%
10	INTEREST ON INVEST.	280	103,280.00	103,280.00	8,767.45	60,182.25	58.27%	39.26%
10	RECEIPTS FROM GIFTS	291	0.00	0.00	0.00	0.00	0.00%	0.00%
10	STUDENT FEES	292	101,680.00	101,680.00	420.00	88,895.00	87.43%	84.59%
10	REVENUE FROM RENTALS	293	11,391.00	11,391.00	650.00	5,427.00	47.64%	47.38%
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	15.00	98.50	13.13%	38.27%
10	NON-SE AID TRANSIT	315	12,500.00	12,500.00	9,000.00	9,000.00	72.00%	100.00%
10	TRANSIT OF FED. AIDS	317	0.00	0.00	0.00	0.00	0.00%	0.00%
10	BASE TUITION - NON-OE	341	0.00	0.00	0.00	803.45	0.00%	0.00%
10	OPEN ENROLL. TUITION	345	1,403,852.00	1,403,852.00	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	16,900,396.00	16,900,396.00	4,183,160.00	6,647,105.00	39.33%	39.32%
10	SPECIAL PROJ. GRANTS	630	31,538.00	31,538.00	0.00	0.00	0.00%	0.00%
10	ST.REV.THRU.LOC.GOV.	660	5,504.00	5,504.00	0.00	0.00	0.00%	0.00%
10	TAX EXEMPT COMP. AID	691	117,933.00	117,933.00	0.00	0.00	0.00%	0.00%
10	PER PUPIL AID	695	1,810,926.00	1,810,926.00	0.00	0.00	0.00%	0.00%
10	OTHER STATE REVENUES	699	301,889.00	301,889.00	0.00	2,655.84	0.88%	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	207,061.00	207,875.00	0.00	4,516.00	2.17%	0.00%
10	IASA - TITLE 1	751	319,548.00	319,548.00	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	426.50	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	103,171.00	103,171.00	0.00	45,346.09	43.95%	41.15%
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	412.00	9,157.02	52.10%	47.89%
10	GENERAL FUND	---	36,042,160.00	36,042,974.00	4,206,483.45	6,930,769.91	19.23%	19.45%
21	RECEIPTS FROM GIFTS	291	18,300.00	18,300.00	781.00	116,969.50	639.18%	226.88%
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	---	18,300.00	18,300.00	781.00	116,969.50	639.18%	226.88%
22	RECEIPTS FROM GIFTS	291	0.00	0.00	29,239.93	140,116.79	0.00%	0.00%
22	DISTRICT ACTIVITY ACCOUNT	---	0.00	0.00	29,239.93	140,116.79	0.00%	0.00%

Fnd	Description	Source	2018-19	2018-19	December 2018-19	2018-19	2018-19	2017-18
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
27	TRANSFER FRM FUND 10	110	4,780,172.00	4,780,172.00	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%
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	4,000.00	4,000.00	0.00	0.00	0.00%	0.00%
27	TRANSIT OF FED. AIDS	517	2,000.00	2,000.00	0.00	0.00	0.00%	0.00%
27	HANDICAPPED AID	611	1,593,585.00	1,593,585.00	227,611.00	455,222.00	28.57%	29.89%
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	473,938.00	505,488.00	0.00	0.00	0.00%	0.00%
27	FEDERAL AID THRU STATE OF WI	780	290,000.00	290,000.00	41,331.43	41,331.43	14.25%	11.47%
27	SPECIAL ED. & RELATED SERVICES	---	7,445,695.00	7,477,245.00	268,942.43	496,553.43	6.64%	6.68%
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	1,582,218.00	1,582,218.00	0.00	0.00	0.00%	0.00%
39	INTEREST ON INVEST.	280	2,000.00	2,000.00	0.00	3,346.87	167.34%	37.10%
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	---	1,584,218.00	1,584,218.00	0.00	3,346.87	0.21%	0.09%
46	TRANSFER FRM FUND 10	110	0.00	0.00	0.00	0.00	0.00%	0.00%
46	INTEREST ON INVEST.	280	1.00	1.00	0.31	1.84	184.00%	0.00%
46	LONG-TERM CAPITAL IMPROVEMENT	---	1.00	1.00	0.31	1.84	184.00%	0.00%
50	TRANSFER FRM FUND 10	110	0.00	0.00	0.00	0.00	0.00%	0.00%
50	FOOD SERVICE SALES - PUPIL	251	511,798.00	511,798.00	43,953.03	240,388.04	46.97%	47.59%
50	FOOD SERVICE SALES - ADULT	252	17,065.00	17,065.00	0.00	0.00	0.00%	0.00%
50	OTH FOOD SRVC SALES	259	22,500.00	22,500.00	0.00	6,289.17	27.95%	68.89%
50	INTEREST ON INVEST.	280	1,100.00	1,100.00	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	21,450.00	21,450.00	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	106,126.00	106,126.00	0.00	0.00	0.00%	0.00%
50	FED. FOOD SERV. AID	717	518,921.00	518,921.00	70,942.19	165,147.86	31.83%	25.42%
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	---	1,198,960.00	1,198,960.00	114,895.22	411,825.07	34.35%	32.60%
72	INTEREST ON INVEST.	280	73,000.00	73,000.00	0.14	54,205.01	74.25%	13.10%
72	RECEIPTS FROM GIFTS	291	6,400.00	6,400.00	1,000.00	1,000.00	15.63%	43.48%
72	UNREALIZED GAINS ON INVESTMENT	957	23,000.00	23,000.00	0.00	0.00	0.00%	16.33%

Fnd	Description	Source	2018-19	2018-19	December 2018-19	2018-19	2018-19	2017-18
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
72	EXPENDABLE TRUST FUND	---	102,400.00	102,400.00	1,000.14	55,205.01	53.91%	14.32%
73	INTEREST ON INVEST.	280	0.00	0.00	0.00	0.00	0.00%	0.00%
73	CONTRIB.TO TRUST FD.	951	807,388.00	807,388.00	0.00	0.00	0.00%	0.00%
73	OPEB RETIREE CONTRIBUTION	952	71,884.00	71,884.00	0.00	0.00	0.00%	0.00%
73	UNREALIZED GAINS ON INVESTMENT	957	31,000.00	31,000.00	0.00	12,356.18	39.86%	88.82%
73	EMPLOYEE BENEFIT FUND	---	910,272.00	910,272.00	0.00	12,356.18	1.36%	1.98%
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	12,477.00	15,888.70	72.22%	36.80%
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	12,477.00	15,888.70	72.22%	36.80%
95	TRANSIT OF FED. AIDS	317	34,255.00	34,255.00	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	---	34,255.00	34,255.00	0.00	0.00	0.00%	0.00%
Grand Revenue Totals			47,358,261.00	47,390,625.00	4,633,819.48	8,183,033.30	17.27%	17.39%

Number of Accounts: 341

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

Fnd	Description	Object	2018-19		December 2018-19 Monthly Activity	2018-19 FYTD Activity	2018-19 FYTD%	2017-18 FYTD%
			Original Budget	Revised Budget				
10	SALARIES AND WAGES	1--	16,811,087.00	16,814,337.00	1,327,796.09	6,619,205.32	39.37%	39.23%
10	EMPLOYEE BENEFITS	2--	7,813,468.00	7,813,718.00	658,760.00	3,084,231.34	39.47%	40.28%
10	PURCHASED SERVICES	3--	4,805,008.00	4,853,215.25	252,932.25	1,908,935.82	39.33%	32.36%
10	NON-CAPITAL OBJECTS	4--	1,003,071.00	996,397.81	38,852.97	543,839.19	54.58%	57.31%
10	CAPITAL OBJECTS	5--	883,894.00	874,108.94	20,693.06	392,447.29	44.90%	74.06%
10	DEBT RETIREMENT	6--	525.00	525.00	0.00	0.00	0.00%	1.47%
10	INSURANCE/JUDGMENTS	7--	276,641.00	276,641.00	16,277.10	235,423.02	85.10%	79.93%
10	INTERFUND TRANSFERS	8--	4,780,172.00	4,780,172.00	0.00	0.00	0.00%	0.00%
10	DUES/FEES/MISCL.	9--	198,645.00	197,519.00	2,558.83	40,299.14	20.40%	61.22%
10	GENERAL FUND	---	36,572,511.00	36,606,634.00	2,317,870.30	12,824,381.12	35.03%	35.16%
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	16,340.00	52,060.94	0.00%	0.00%
21	NON-CAPITAL OBJECTS	4--	2,080.00	2,080.00	9,566.01	13,351.12	641.88%	155.86%
21	CAPITAL OBJECTS	5--	16,300.00	16,300.00	0.00	36,307.48	222.75%	402.04%
21	DUES/FEES/MISCL.	9--	1,500.00	1,500.00	455.00	1,953.70	130.25%	219.75%
21	SPECIAL REVENUE TRUST FUN	---	19,880.00	19,880.00	26,361.01	103,673.24	521.50%	337.01%
22	SALARIES AND WAGES	1--	0.00	0.00	0.00	1,725.00	0.00%	0.00%
22	EMPLOYEE BENEFITS	2--	0.00	0.00	0.00	233.17	0.00%	0.00%
22	PURCHASED SERVICES	3--	0.00	0.00	3,212.88	12,472.24	0.00%	0.00%
22	NON-CAPITAL OBJECTS	4--	0.00	0.00	20,390.74	80,131.53	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	24.00	12,850.00	0.00%	0.00%
22	DISTRICT ACTIVITY ACCOUNT	---	0.00	0.00	23,627.62	107,411.94	0.00%	0.00%
27	SALARIES AND WAGES	1--	4,116,328.00	4,116,328.00	344,777.78	1,531,188.39	37.20%	37.24%
27	EMPLOYEE BENEFITS	2--	2,092,999.00	2,092,999.00	170,259.38	683,459.93	32.65%	32.42%
27	PURCHASED SERVICES	3--	1,165,018.00	1,166,429.85	93,090.23	410,652.92	35.21%	32.82%
27	NON-CAPITAL OBJECTS	4--	36,750.00	64,688.15	3,422.83	29,298.72	45.29%	48.94%
27	CAPITAL OBJECTS	5--	21,200.00	21,200.00	0.00	17,600.00	83.02%	8.87%
27	DUES/FEES/MISCL.	9--	13,400.00	15,600.00	1,254.00	2,559.00	16.40%	188.41%
27	SPECIAL ED. & RELATED SER	---	7,445,695.00	7,477,245.00	612,804.22	2,674,758.96	35.77%	35.28%
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--	1,589,169.00	1,589,169.00	0.00	69,137.50	4.35%	10.33%
39	REFERENDUM APPROVED DEBT	---	1,589,169.00	1,589,169.00	0.00	69,137.50	4.35%	10.33%
50	SALARIES AND WAGES	1--	359,877.00	359,877.00	36,326.53	162,329.84	45.11%	41.60%
50	EMPLOYEE BENEFITS	2--	177,523.00	177,523.00	14,638.17	71,203.15	40.11%	31.94%
50	PURCHASED SERVICES	3--	20,195.00	20,195.00	3,644.48	11,468.60	56.79%	44.43%
50	NON-CAPITAL OBJECTS	4--	541,596.00	541,596.00	28,654.88	201,933.88	37.28%	29.70%
50	CAPITAL OBJECTS	5--	10,733.00	10,733.00	0.00	3,210.13	29.91%	1.36%
50	DUES/FEES/MISCL.	9--	3,500.00	3,500.00	0.00	69.00	1.97%	0.97%
50	FOOD SERVICE FUND	---	1,113,424.00	1,113,424.00	83,264.06	450,214.60	40.44%	33.13%
72	DUES/FEES/MISCL.	9--	10,000.00	10,000.00	0.00	1,175,970.84	????????	6.84%

Fnd	Description	Object	2018-19	2018-19	December 2018-19	2018-19	2018-19	2017-18
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
72	EXPENDABLE TRUST FUND	---	10,000.00	10,000.00	0.00	1,175,970.84	?????????	6.84%
73	DUES/FEES/MISCL.	9--	857,401.00	857,401.00	0.00	18,040.23	2.10%	0.53%
73	EMPLOYEE BENEFIT FUND	---	857,401.00	857,401.00	0.00	18,040.23	2.10%	0.53%
80	SALARIES AND WAGES	1--	19,450.00	19,450.00	1,892.84	10,432.66	53.64%	59.13%
80	EMPLOYEE BENEFITS	2--	2,250.00	2,250.00	144.14	864.06	38.40%	51.16%
80	PURCHASED SERVICES	3--	300.00	300.00	294.98	474.22	158.07%	14.83%
80	NON-CAPITAL OBJECTS	4--	0.00	0.00	0.00	0.00	0.00%	0.00%
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	---	22,000.00	22,000.00	2,331.96	11,770.94	53.50%	52.11%
95	SALARIES AND WAGES	1--	7,740.00	7,740.00	158.76	529.20	6.84%	0.00%
95	EMPLOYEE BENEFITS	2--	100.00	100.00	22.78	75.94	75.94%	0.00%
95	PURCHASED SERVICES	3--	4,544.00	4,544.00	28.68	1,199.68	26.40%	65.84%
95	NON-CAPITAL OBJECTS	4--	6,716.00	6,716.00	0.00	0.00	0.00%	0.00%
95	CAPITAL OBJECTS	5--	11,303.00	11,303.00	0.00	0.00	0.00%	0.00%
95	INTERFUND TRANSFERS	8--	0.00	0.00	0.00	0.00	0.00%	0.00%
95	DUES/FEES/MISCL.	9--	3,852.00	3,852.00	0.00	0.00	0.00%	40.18%
95	COOP PROGRAMS-FISCAL AGEN	---	34,255.00	34,255.00	210.22	1,804.82	5.27%	14.19%
Grand Expense Totals			47,664,335.00	47,730,008.00	3,066,469.39	17,437,164.19	36.53%	33.91%

Number of Accounts: 6345

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

<u>Fund</u>	<u>Description</u>	<u>December 2018-19 Ending Balance</u>	<u>Prior Month Ending Balance</u>	<u>2018-19 Beginning Balance</u>	<u>December 2017-18 Ending Balance</u>
10 -	GENERAL FUND	5,163,676.27CR	3,275,063.12CR	11,057,287.48CR	5,099,060.46CR
21 -	SPECIAL REVENUE TRUST FUND	53,426.78CR	79,006.79CR	40,130.52CR	19,186.34CR
22 -	DISTRICT ACTIVITY ACCOUNT	155,728.38CR	150,116.07CR	123,023.53CR	113,387.47CR
27 -	SPECIAL ED. & RELATED SERVICES	2,178,205.53	1,834,343.74	0.00	1,988,796.75
39 -	REFERENDUM APPROVED DEBT	486,708.71CR	486,708.71CR	552,499.34CR	482,035.80CR
46 -	LONG-TERM CAPITAL IMPROVEMENT	102.51CR	102.20CR	100.67CR	0.00
50 -	FOOD SERVICE FUND	13,655.32	45,286.48	24,734.21CR	7,341.62CR
72 -	EXPENDABLE TRUST FUND	3,714.86CR	2,714.72CR	1,124,480.69CR	1,199,442.28CR
73 -	EMPLOYEE BENEFIT FUND	538,526.70CR	538,526.70CR	544,210.75CR	504,005.19CR
80 -	COMMUNITY SERVICE	80,661.55CR	70,516.51CR	76,543.79CR	81,347.46CR
95 -	COOP PROGRAMS-FISCAL AGENT	1,804.82	1,594.60	0.00	2,398.38
Grand Equity Totals		4,288,880.09CR	2,721,530.00CR	13,543,010.98CR	5,514,611.49CR

Number of Accounts: 77

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



OPERATING BALANCES

As of the Beginning of	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
July	7,923,527*	8,963,966*	7,672,138*	8,210,832*	8,503,447*	8,203,471*	10,094,315*	10,260,150*	10,413,580*	11,025,230*
	2,477,154	3,167,397	2,078,738	2,664,052	3,113,680	2,400,922	4,142,253	4,685,141	4,509,646	5,826,182
August	6,940,047*	7,737,643*	6,372,621*	6,964,053*	7,237,327*	7,116,395*	8,997,234*	9,291,068*	9,385,499*	10,059,625*
	2,256,121	2,382,811	1,168,160	2,022,975	2,276,683	2,007,259	3,632,218	3,755,045	3,873,906	5,250,764
September	6,082,095*	3,818,034*	5,613,506*	6,065,183*	6,413,148*	6,209,669*	8,059,281*	8,234,558*	8,205,214*	8,792,661*
	5,903,449	3,270,050	5,377,449	6,024,598	6,178,759	5,953,967	7,031,551	7,131,755	7,099,597	8,658,962
October	5,628,002*				6,112,243*	5,997,468*		7,800,229*	8,163,756*	8,280,378*
	5,540,431	3,460,948	5,464,497	5,691,967	5,881,924	5,995,718	7,707,894	7,430,608	7,595,748	8,267,181
November	3,121,242*				3,232,462*			5,028,788*	4,942,381*	5,210,652*
	3,117,365	780,624	2,772,014	2,926,856	3,230,712	3,062,779	4,704,048	5,027,682	4,870,413	5,197,795
December					752,773*			2,332,999*	2,394,420*	1,440,719*
	895,246	-1,483,465	738,522	751,018	751,023	702,790	2,101,242	2,332,285	2,334,208	1,428,373
January					2,520,599*				3,110,264*	2,985,471*
	2,621,694	280,671	1,896,221	2,601,119	2,518,849	2,489,225	3,408,486	3,829,485	3,050,051	2,973,464
February					4,618,991*				6,708,317*	
	5,429,697	4,480,544	5,143,585	5,386,880	4,617,241	6,117,210	6,784,263	7,248,890	6,637,409	
March					8,107,320*				8,206,576*	
	4,922,983	3,862,423	5,237,472	5,086,114	8,105,570	5,723,509	7,175,725	9,501,500	8,136,028	
April					6,294,210*				11,065,972*	
	6,657,361	5,397,961	6,421,898	6,622,516	6,292,460	7,847,164	8,575,469	8,879,963	10,995,784	
May					4,118,620*				8,887,656*	
	4,681,261	3,264,121	4,469,268	4,575,381	4,116,870	5,725,083	6,324,097	6,767,918	8,817,727	
June					1,641,031*				6,307,982*	
	2,369,466	825,009	1,979,589	1,798,752	1,639,281	3,071,575	3,695,573	4,027,810	6,298,576	

* 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



FORT • ATKINSON

CASH AND INVESTMENTS REPORT

As of the End of December, 2018

	<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)	\$ 2,635,217.57	\$ 1,055,680.75
Referendum Debt - PremierBank (1458241)	\$ 487,430.04	\$ 486,708.71
<u>Other Cash & Investment Accounts</u>		
Local Government Investment Pool (LGIP)	\$ -	\$ -
Wisconsin Investment Series Cooperative (WISC)	\$ 102.51	\$ 102.20
TOTAL CASH AND INVESTMENTS	\$ 3,772,750.12	\$ 2,192,491.66