

Comments for Treasurer

October 30, 2017

1. Tonight I will review some financial data points from September, our third month of the 2017-18 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. The blue bar represents our preliminary budget for the year, which is not the budget was approved this evening. The budget will be updated for next month's report.
 - b. The orange bars represent September's revenue, and as you can see, we got a nice influx of revenue from the state last month. It was our first state aid payment of the year and our next one will not be until December.
 - c. The green bars are year to date revenue, and the state aid payment received last month is really 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 September'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. Through the first month of being in "full operation" as a District in September, you can see that the salaries and benefits are in line with last year at this point. Other than that, there is nothing significant to report this month on the expense side that was not mentioned in the previous couple of month's reports.
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 that state aid payment in September we were very close to covering our expenses for the month, with a deficit of only \$41,458 in our operational funds.
5. Finally, you can see our operating balances which are shown here. The blue bars represent last fiscal year, the orange bars represent the current fiscal year, and the green line represents the 10-year average cash balance over the fiscal year. You can see that this graph shows our operating balance increasing from last month, even with an operational deficit in September. This is because we received some more of the outstanding receivables from last year during the month of September. You will also notice that the next couple of months is when we begin to drain our operating balance due to not receiving any state aid revenue until the first part of December or tax revenue until January.
6. That concludes the treasurer's report for this month unless there are any questions.

SCHOOL DISTRICT OF



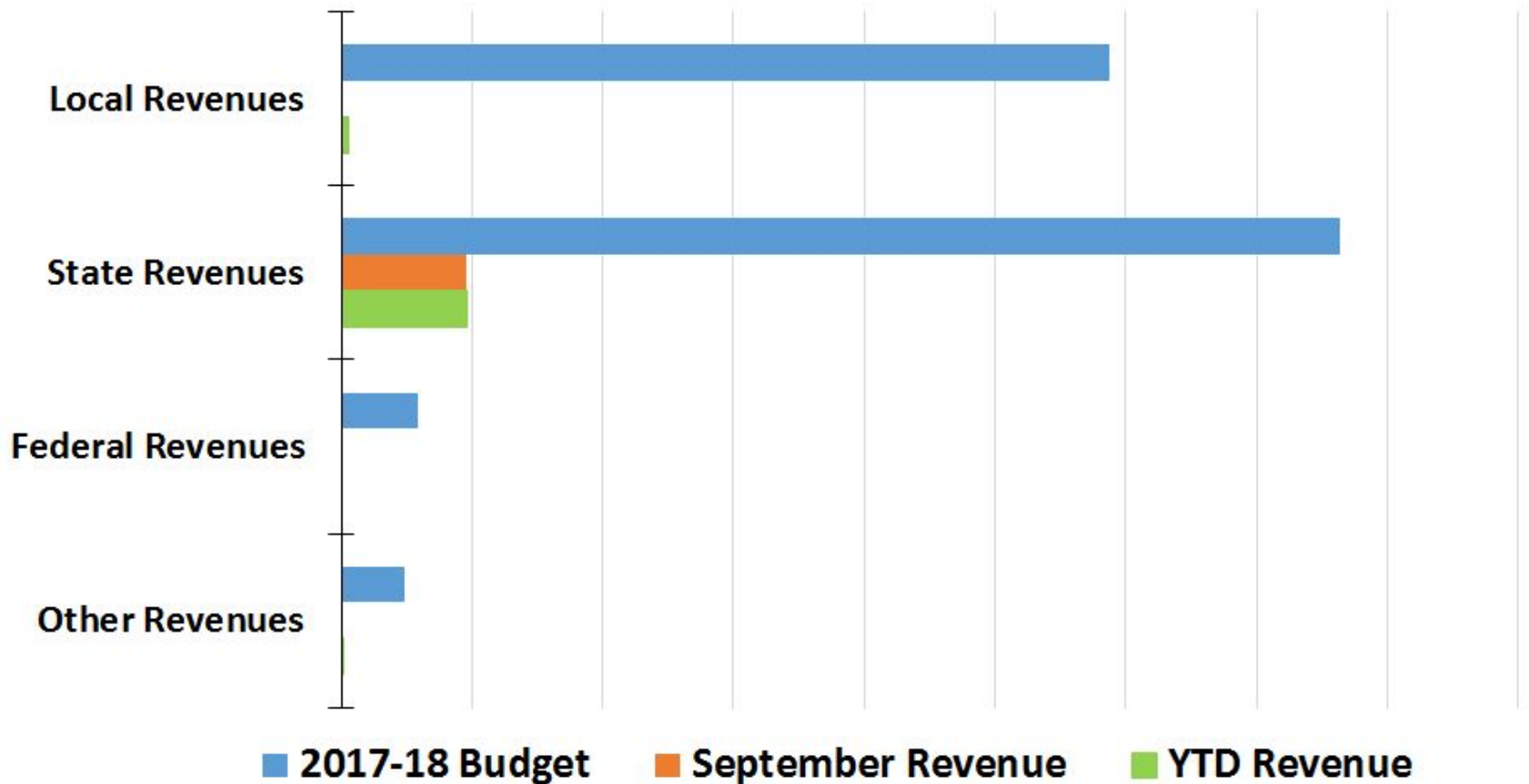
F O R T • A T K I N S O N

Treasurer's Report

September 30, 2017

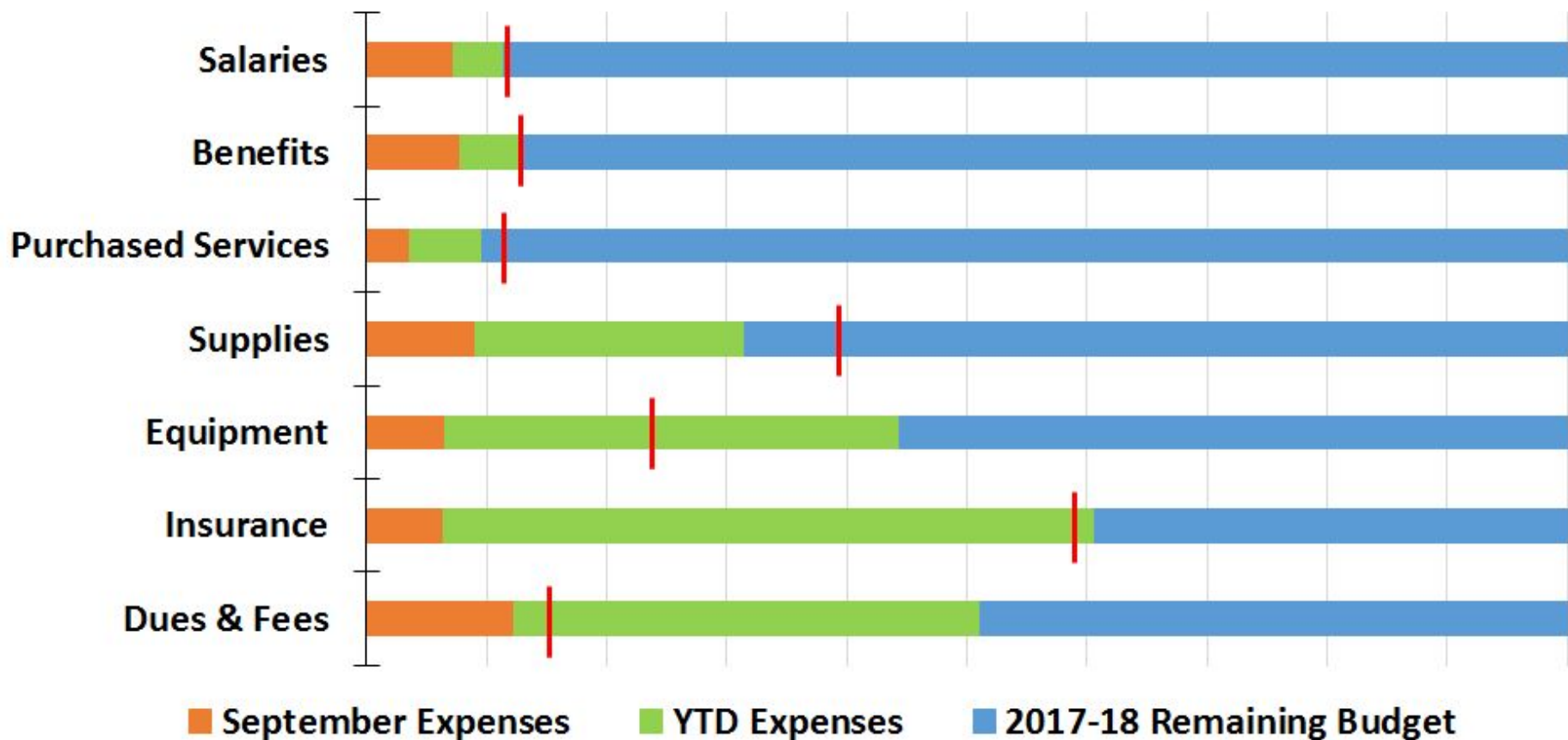
2017-18 SDFA Revenues by Type (Millions) (Funds 10 & 27)

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

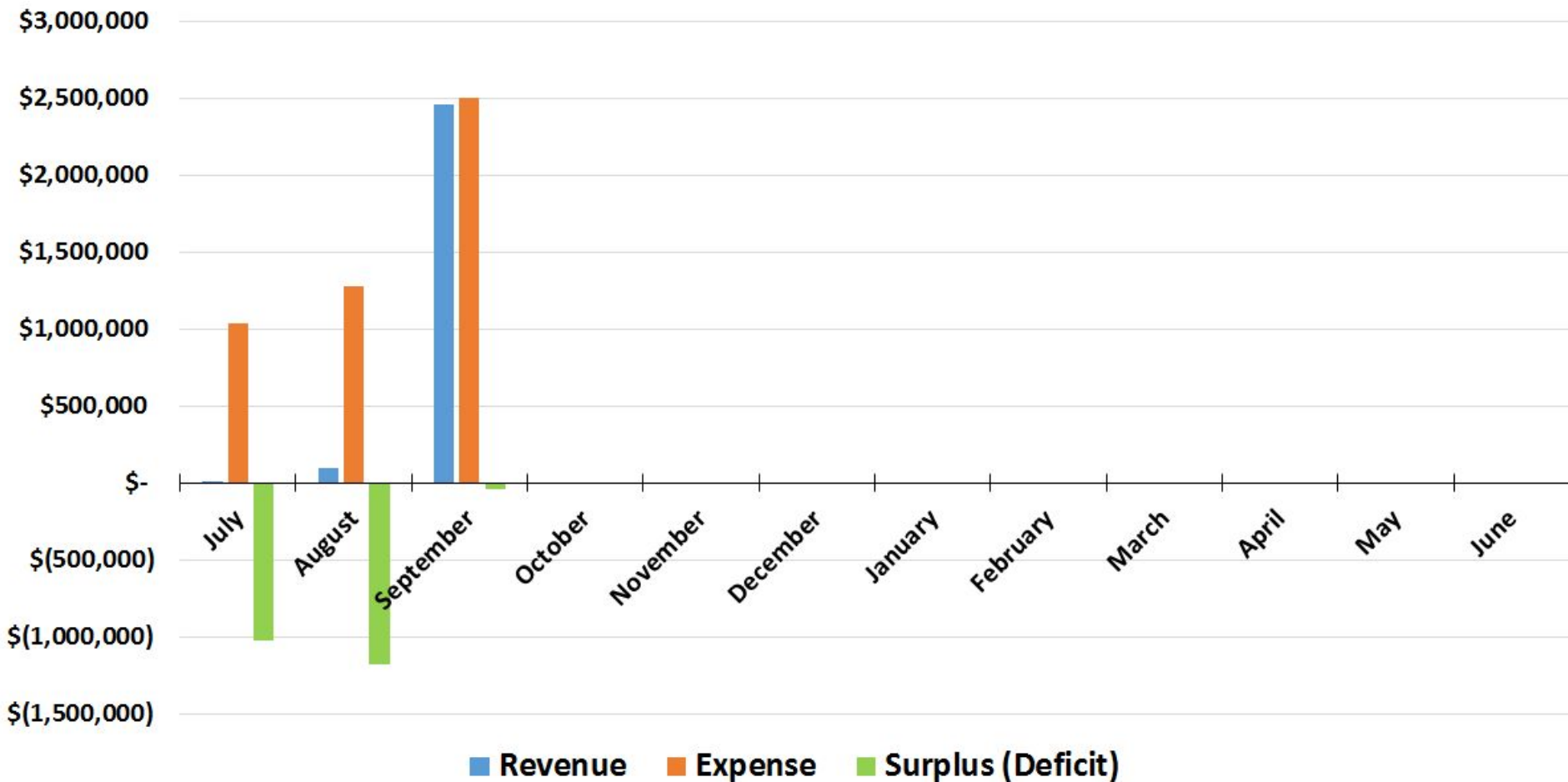


2017-18 SDFA Expenditures by Type (Funds 10 & 27)

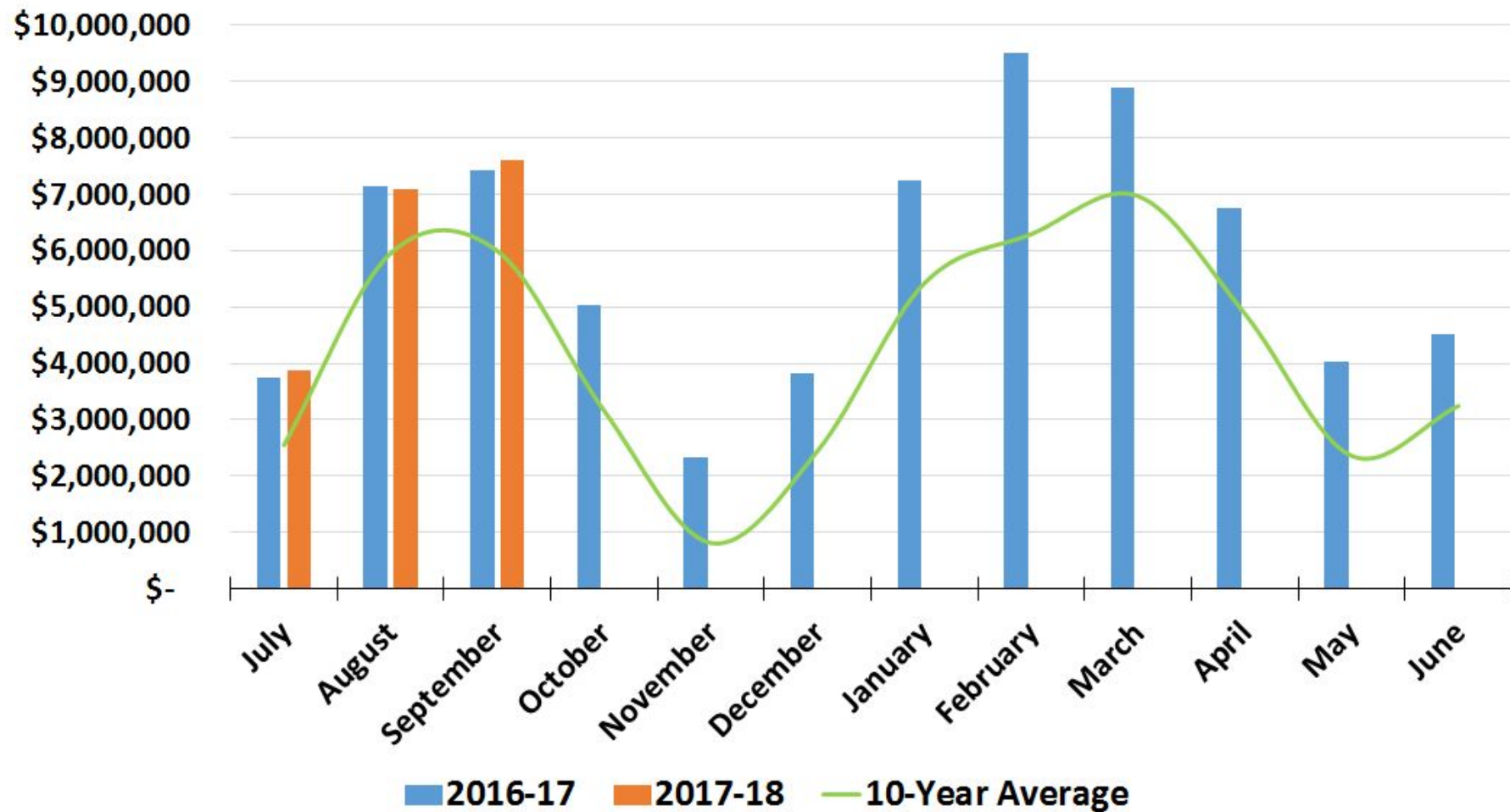
0% 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%



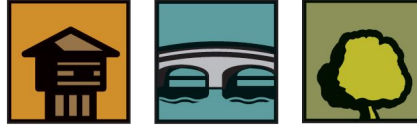
2017-18 SDA Monthly Operations (Funds 10 & 27)



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



SCHOOL DISTRICT OF



F O R T • A T K I N S O N

Treasurer's Report

September 30, 2017

| Fnd | Description | Source | 2017-18 | | September | 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 | 14,492,446.00 | 14,492,446.00 | 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 | 2,003.19 | 5,755.33 | 0.00% | 0.00% | |
| 10 | ADMISSIONS RECEIPTS | 271 | 35,850.00 | 35,850.00 | 8,124.00 | 12,332.00 | 34.40% | 60.02% | |
| 10 | OTH SCH ACTIV INCOME | 279 | 37,087.00 | 37,087.00 | 3,430.00 | 21,565.00 | 58.15% | 56.86% | |
| 10 | INTEREST ON INVEST. | 280 | 17,000.00 | 17,000.00 | 1,309.32 | 3,805.28 | 22.38% | 28.13% | |
| 10 | RECEIPTS FROM GIFTS | 291 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | STUDENT FEES | 292 | 101,338.00 | 101,338.00 | 17,312.50 | 83,332.50 | 82.23% | 87.48% | |
| 10 | REVENUE FROM RENTALS | 293 | 12,557.00 | 12,557.00 | 1,031.00 | 2,256.00 | 17.97% | 15.67% | |
| 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 | 272.00 | 36.27% | 252.63% | |
| 10 | NON-SE AID TRANSIT | 315 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | TRANSIT OF FED. AIDS | 317 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | OPEN ENROLL. TUITION | 345 | 1,070,671.00 | 1,070,671.00 | 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 | 16,670,665.00 | 16,670,665.00 | 2,402,649.00 | 2,402,649.00 | 14.41% | 14.31% | |
| 10 | SPECIAL PROJ. GRANTS | 630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | ST.REV.THRU.LOC.GOV. | 660 | 5,500.00 | 5,500.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | TAX EXEMPT COMP. AID | 691 | 58,564.00 | 58,564.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | PER PUPIL AID | 695 | 691,750.00 | 691,750.00 | 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 | 214,856.00 | 214,856.00 | 0.00 | 0.00 | 0.00% | 0.00% | |
| 10 | IASA - TITLE 1 | 751 | 461,504.00 | 461,504.00 | 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 | 28.60 | 503.80 | 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 | 23,005.31 | 23,155.25 | 39.92% | 100.00% | |
| 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 | 1,206.00 | 7,534.00 | 42.87% | 50.37% | |
| 10 | GENERAL FUND | --- | 34,111,205.00 | 34,111,205.00 | 2,460,113.92 | 2,563,160.16 | 7.51% | 7.83% | |
| 21 | RECEIPTS FROM GIFTS | 291 | 15,500.00 | 15,500.00 | 800.00 | 8,865.95 | 57.20% | 65.36% | |
| 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 | 800.00 | 8,865.95 | 57.20% | 65.36% | |
| 22 | RECEIPTS FROM GIFTS | 291 | 0.00 | 0.00 | 15,401.19 | 47,936.00 | 0.00% | 0.00% | |
| 22 | DISTRICT ACTIVITY ACCOUNT | --- | 0.00 | 0.00 | 15,401.19 | 47,936.00 | 0.00% | 0.00% | |
| 27 | TRANSFER FRM FUND 10 | 110 | 4,321,323.00 | 4,321,323.00 | 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 | | September 2017-18 | 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 | 4,892.00 | 4,892.00 | 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 | 1,512,882.00 | 1,512,882.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 27 | HIGH COST SP.ED. AID | 625 | 30,632.00 | 30,632.00 | 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 | 20,834.00 | 20,834.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 27 | SPECIAL PROJ. GRANTS | 730 | 571,791.00 | 571,791.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 27 | FEDERAL AID THRU STATE OF WI | 780 | 197,000.00 | 197,000.00 | 0.00 | 0.00 | 0.00% | 16.28% |
| 27 | SPECIAL ED. & RELATED SERVICES | --- | 6,659,354.00 | 6,659,354.00 | 0.00 | 0.00 | 0.00% | 0.50% |
| 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 | 114.78 | 381.56 | 19.08% | 20.05% |
| 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 | 114.78 | 381.56 | 0.05% | 0.02% |
| 50 | TRANSFER FRM FUND 10 | 110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | PUPIL LUNCH RECEIPTS | 251 | 615,370.00 | 615,370.00 | 63,445.56 | 96,790.04 | 15.73% | 17.01% |
| 50 | ADULT LUNCH RECEIPTS | 252 | 8,850.00 | 8,850.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | OTH FOOD SRVC SALES | 259 | 7,450.00 | 7,450.00 | 7,307.10 | 7,702.60 | 103.39% | 0.00% |
| 50 | INTEREST ON INVEST. | 280 | 0.00 | 0.00 | 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 | 25,400.00 | 25,400.00 | 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 | 90,000.00 | 90,000.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | FED. FOOD SERV. AID | 717 | 546,716.00 | 546,716.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 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 | --- | 1,293,786.00 | 1,293,786.00 | 70,752.66 | 104,492.64 | 8.08% | 8.01% |
| 72 | INTEREST ON INVEST. | 280 | 191,043.00 | 191,043.00 | 0.02 | 28.77 | 0.02% | 15.78% |
| 72 | RECEIPTS FROM GIFTS | 291 | 11,000.00 | 11,000.00 | 0.00 | 0.00 | 0.00% | 22.73% |
| 72 | UNREALIZED GAINS ON INVESTMENT | 957 | 71,101.00 | 71,101.00 | 0.00 | 0.00 | 0.00% | 27.62% |
| 72 | EXPENDABLE TRUST FUND | --- | 273,144.00 | 273,144.00 | 0.02 | 28.77 | 0.01% | 19.14% |
| 73 | INTEREST ON INVEST. | 280 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00% | 19.09% |
| 73 | CONTRIB.TO TRUST FD. | 951 | 975,507.00 | 975,507.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 73 | OPEB RETIREE CONTRIBUTION | 952 | 87,757.00 | 87,757.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 73 | UNREALIZED GAINS ON INVESTMENT | 957 | 17,000.00 | 17,000.00 | 0.00 | 6,544.98 | 38.50% | 101.84% |

| Fnd | Description | Source | 2017-18 | | September 2017-18 | 2017-18 | | 2016-17 |
|----------------------|------------------------------|--------|-----------------|----------------|-------------------|---------------|--------|---------|
| | | | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD% | FYTD% |
| 73 | EMPLOYEE BENEFIT FUND | --- | 1,084,264.00 | 1,084,264.00 | 0.00 | 6,544.98 | 0.60% | 0.55% |
| 80 | TAXES (CURRENT YEAR) | 211 | 26,096.00 | 26,096.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 80 | COMMUNITY SERVIC FEE | 272 | 22,000.00 | 22,000.00 | 0.00 | 2,410.00 | 10.95% | 23.45% |
| 80 | REFUND OF PRIOR YEAR EXPENSE | 971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 80 | COMMUNITY SERVICE | --- | 48,096.00 | 48,096.00 | 0.00 | 2,410.00 | 5.01% | 10.73% |
| 95 | TRANSIT OF FED. AIDS | 317 | 17,866.00 | 17,866.00 | 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 | --- | 17,866.00 | 17,866.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| Grand Revenue Totals | | | 44,330,290.00 | 44,330,290.00 | 2,547,182.57 | 2,733,820.06 | 6.17% | 6.38% |

Number of Accounts: 276

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

| Fnd | Description | Object | 2017-18 | | September 2017-18 | 2017-18 | 2017-18 | 2016-17 |
|-----|---------------------------|--------|-----------------|----------------|-------------------|---------------|---------|---------|
| | | | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD% | FYTD% |
| 10 | SALARIES AND WAGES | 1-- | 15,637,625.00 | 15,637,625.00 | 1,157,493.77 | 1,923,078.35 | 12.30% | 14.04% |
| 10 | EMPLOYEE BENEFITS | 2-- | 7,613,526.00 | 7,613,526.00 | 592,193.63 | 1,038,699.88 | 13.64% | 14.76% |
| 10 | PURCHASED SERVICES | 3-- | 4,259,371.00 | 4,259,371.00 | 164,943.62 | 444,201.61 | 10.43% | 13.34% |
| 10 | NON-CAPITAL OBJECTS | 4-- | 1,039,821.00 | 1,039,821.00 | 99,531.09 | 328,551.71 | 31.60% | 38.38% |
| 10 | CAPITAL OBJECTS | 5-- | 599,288.00 | 599,288.00 | 40,027.58 | 274,325.56 | 45.78% | 18.69% |
| 10 | DEBT RETIREMENT | 6-- | 2,691.00 | 2,691.00 | 39.58 | 39.58 | 1.47% | 0.00% |
| 10 | INSURANCE/JUDGMENTS | 7-- | 299,956.00 | 299,956.00 | 19,187.56 | 181,755.50 | 60.59% | 58.08% |
| 10 | INTERFUND TRANSFERS | 8-- | 4,321,323.00 | 4,321,323.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 10 | DUES/FEES/MISCL. | 9-- | 105,157.00 | 105,157.00 | 15,184.98 | 61,478.18 | 58.46% | 16.68% |
| 10 | GENERAL FUND | --- | 33,878,758.00 | 33,878,758.00 | 2,088,601.81 | 4,252,130.37 | 12.55% | 13.62% |
| 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-- | 1,873.00 | 1,873.00 | 294.47 | 2,164.47 | 115.56% | 3.40% |
| 21 | CAPITAL OBJECTS | 5-- | 8,500.00 | 8,500.00 | 0.00 | 20,832.50 | 245.09% | 0.00% |
| 21 | DUES/FEES/MISCL. | 9-- | 1,500.00 | 1,500.00 | 528.00 | 648.00 | 43.20% | 21.16% |
| 21 | SPECIAL REVENUE TRUST FUN | --- | 11,873.00 | 11,873.00 | 822.47 | 23,644.97 | 199.15% | 11.56% |
| 22 | SALARIES AND WAGES | 1-- | 0.00 | 0.00 | 0.00 | -40.00 | 0.00% | 0.00% |
| 22 | EMPLOYEE BENEFITS | 2-- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 22 | PURCHASED SERVICES | 3-- | 0.00 | 0.00 | 0.00 | 1,480.00 | 0.00% | 0.00% |
| 22 | NON-CAPITAL OBJECTS | 4-- | 0.00 | 0.00 | 4,515.45 | 26,526.93 | 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 | 2,321.95 | 6,788.50 | 0.00% | 0.00% |
| 22 | DISTRICT ACTIVITY ACCOUNT | --- | 0.00 | 0.00 | 6,837.40 | 34,755.43 | 0.00% | 0.00% |
| 27 | SALARIES AND WAGES | 1-- | 3,652,044.00 | 3,652,044.00 | 240,819.04 | 297,450.95 | 8.14% | 8.23% |
| 27 | EMPLOYEE BENEFITS | 2-- | 1,909,963.00 | 1,909,963.00 | 147,766.54 | 175,567.23 | 9.19% | 8.53% |
| 27 | PURCHASED SERVICES | 3-- | 986,547.00 | 986,547.00 | 23,096.12 | 63,233.72 | 6.41% | 9.23% |
| 27 | NON-CAPITAL OBJECTS | 4-- | 73,350.00 | 73,350.00 | 1,075.85 | 22,325.17 | 30.44% | 54.90% |
| 27 | CAPITAL OBJECTS | 5-- | 18,000.00 | 18,000.00 | 0.00 | 0.00 | 0.00% | 63.99% |
| 27 | DUES/FEES/MISCL. | 9-- | 19,450.00 | 19,450.00 | 212.50 | 2,277.00 | 11.71% | 9.57% |
| 27 | SPECIAL ED. & RELATED SER | --- | 6,659,354.00 | 6,659,354.00 | 412,970.05 | 560,854.07 | 8.42% | 9.31% |
| 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-- | 448,175.00 | 448,175.00 | 16,327.97 | 31,284.28 | 6.98% | 10.11% |
| 50 | EMPLOYEE BENEFITS | 2-- | 234,471.00 | 234,471.00 | 12,503.20 | 19,838.78 | 8.46% | 14.44% |
| 50 | PURCHASED SERVICES | 3-- | 22,190.00 | 22,190.00 | 415.05 | 1,467.44 | 6.61% | 3.44% |
| 50 | NON-CAPITAL OBJECTS | 4-- | 580,450.00 | 580,450.00 | 47.91 | 8,025.33 | 1.38% | 0.30% |
| 50 | CAPITAL OBJECTS | 5-- | 4,500.00 | 4,500.00 | 0.00 | 0.00 | 0.00% | 9.43% |
| 50 | DUES/FEES/MISCL. | 9-- | 4,000.00 | 4,000.00 | 10.00 | 10.00 | 0.25% | 61.37% |
| 50 | FOOD SERVICE FUND | --- | 1,293,786.00 | 1,293,786.00 | 29,304.13 | 60,625.83 | 4.69% | 5.90% |
| 72 | DUES/FEES/MISCL. | 9-- | 300,000.00 | 300,000.00 | 0.00 | 0.00 | 0.00% | 14.61% |

| Fnd | Description | Object | 2017-18 | | September 2017-18 | 2017-18 | | 2016-17 |
|----------------------|---------------------------|--------|-----------------|----------------|-------------------|---------------|--------|---------|
| | | | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD% | FYTD% |
| 72 | EXPENDABLE TRUST FUND | --- | 300,000.00 | 300,000.00 | 0.00 | 0.00 | 0.00% | 14.61% |
| 73 | DUES/FEES/MISCL. | 9-- | 1,022,239.00 | 1,022,239.00 | 0.00 | 984.27 | 0.10% | 0.05% |
| 73 | EMPLOYEE BENEFIT FUND | --- | 1,022,239.00 | 1,022,239.00 | 0.00 | 984.27 | 0.10% | 0.05% |
| 80 | SALARIES AND WAGES | 1-- | 19,450.00 | 19,450.00 | 1,930.14 | 5,490.04 | 28.23% | 26.75% |
| 80 | EMPLOYEE BENEFITS | 2-- | 2,250.00 | 2,250.00 | 165.92 | 525.83 | 23.37% | 19.53% |
| 80 | PURCHASED SERVICES | 3-- | 4,300.00 | 4,300.00 | 50.27 | 100.55 | 2.34% | 2.34% |
| 80 | NON-CAPITAL OBJECTS | 4-- | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00% | 0.38% |
| 80 | CAPITAL OBJECTS | 5-- | 2,096.00 | 2,096.00 | 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 | --- | 48,096.00 | 48,096.00 | 2,146.33 | 6,116.42 | 12.72% | 12.10% |
| 95 | SALARIES AND WAGES | 1-- | 4,420.00 | 4,420.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 95 | EMPLOYEE BENEFITS | 2-- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 95 | PURCHASED SERVICES | 3-- | 6,850.00 | 6,850.00 | 238.00 | 238.00 | 3.47% | 0.00% |
| 95 | NON-CAPITAL OBJECTS | 4-- | 3,958.00 | 3,958.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 95 | CAPITAL OBJECTS | 5-- | 2,638.00 | 2,638.00 | 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-- | 0.00 | 0.00 | 576.50 | 576.50 | 0.00% | 0.00% |
| 95 | COOP PROGRAMS-FISCAL AGEN | --- | 17,866.00 | 17,866.00 | 814.50 | 814.50 | 4.56% | 0.00% |
| Grand Expense Totals | | | 44,075,023.00 | 44,075,023.00 | 2,541,496.69 | 5,027,038.36 | 11.41% | 12.11% |

Number of Accounts: 4305

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

| <u>Fund</u> | <u>Description</u> | <u>September 2017-18 Ending Balance</u> | <u>Prior Month Ending Balance</u> | <u>2017-18 Beginning Balance</u> | <u>September 2016-17 Ending Balance</u> |
|---------------------|--------------------------------|---|---------------------------------------|--------------------------------------|---|
| 10 - | GENERAL FUND | 8,724,610.09CR | 8,353,097.98CR | 10,413,580.30CR | 8,362,246.18CR |
| 21 - | SPECIAL REVENUE TRUST FUND | 9,952.58CR | 9,975.05CR | 24,731.60CR | 50,873.30CR |
| 22 - | DISTRICT ACTIVITY ACCOUNT | 107,716.65CR | 99,152.86CR | 94,536.08CR | 149,927.56CR |
| 27 - | SPECIAL ED. & RELATED SERVICES | 560,854.07 | 147,884.02 | 0.00 | 562,017.42 |
| 39 - | REFERENDUM APPROVED DEBT | 481,675.44CR | 481,560.66CR | 568,406.38CR | 479,112.91CR |
| 50 - | FOOD SERVICE FUND | 57,728.87CR | 16,280.34CR | 13,862.06CR | 89,585.16CR |
| 72 - | EXPENDABLE TRUST FUND | 1,155,813.55CR | 1,155,813.53CR | 1,155,784.78CR | 1,099,480.37CR |
| 73 - | EMPLOYEE BENEFIT FUND | 492,882.86CR | 492,882.86CR | 487,322.15CR | 431,610.56CR |
| 80 - | COMMUNITY SERVICE | 82,358.82CR | 84,505.15CR | 86,065.24CR | 63,957.93CR |
| 95 - | COOP PROGRAMS-FISCAL AGENT | 814.50 | 0.00 | 0.00 | 0.00 |
| Grand Equity Totals | | 10,551,070.29CR | 10,545,384.41CR | 12,844,288.59CR | 10,164,776.55CR |

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 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| July | 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 |
| August | 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 |
| September | 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 |
| October | 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 |
| November | 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 | |
| December | 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 | |
| January | 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 | |
| February | 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 | |
| March | 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 | |
| April | 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 | |
| May | 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 | |
| June | 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 September, 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) | \$ 7,258,772.16 | \$ 6,723,771.72 |
| Referendum Debt - PremierBank | (1458241) | \$ 481,675.44 | \$ 481,560.66 |
| <u>Other Cash & Investment Accounts</u> | | | |
| Local Government Investment Pool (LGIP) | | \$ - | \$ - |
| TOTAL CASH AND INVESTMENTS | | \$ 8,390,447.60 | \$ 7,855,332.38 |