

## Comments for Treasurer

November 20, 2014

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1. I will begin on the **first page** looking at **Total General Fund Revenue**. You can see that in October, we received only \$8,052.92 in revenue. You will see how this affects our cash flow when we look at our operating balances.
2. At the top of the **second page** you will see the revenue to date for our second largest fund, the **Special Education Fund**. To date we have not received any of the \$5.5 million budgeted in revenue for the year.
3. Moving all the way to expenses on **page 4**, at the top you will see our **General Fund**, or **Fund 10 Expenses**. For the month of October we had \$2,444,653 in expenses as compared to \$8,053 in revenue.
4. Further down **page 4** we will come to our **Special Education Fund Expense**, or **Fund 27**. Remember that we have not seen any of the budgeted \$5.5 million in revenue yet this fiscal year, however through October we have expended \$872,592. Obviously this is going to affect our cash flow and operating balances.
5. On **page 6** you can see what has happened to our **General Fund Balance** over the past month with receiving next to nothing in revenue.
6. Finally, on **page 7** we have our **operating balances** and as you can see, as a result of the lack of revenue it has taken quite a decrease since last month. Looking forward to the next couple of months, this balance will continue to be drained down until we get our next aid payment the first Monday in December and then our tax revenue that we receive in January and February.

| Fnd | Description                  | Source | 2014-15         | 2014-15        | October 2014-15  | 2014-15       | 2014-15 | 2013-14 |
|-----|------------------------------|--------|-----------------|----------------|------------------|---------------|---------|---------|
|     |                              |        | 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    | 12,888,340.00   | 12,888,340.00  | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | PROP.TAX CHARGEBACKS         | 212    | 1,446.00        | 1,446.00       | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | GEN.TUITION-INDIV.PD         | 241    | 4,000.00        | 4,000.00       | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | SUPPLY RESALES               | 262    | 0.00            | 0.00           | 711.00           | 8,066.85      | 0.00%   | 0.00%   |
| 10  | ADMISSIONS RECEIPTS          | 271    | 36,490.00       | 36,490.00      | 3,277.00         | 21,447.66     | 58.78%  | 56.66%  |
| 10  | OTH SCH ACTIV INCOME         | 279    | 38,000.00       | 38,000.00      | 1,085.00         | 22,790.00     | 59.97%  | 52.15%  |
| 10  | INTEREST ON INVEST.          | 280    | 14,000.00       | 14,000.00      | 1,007.92         | 4,056.12      | 28.97%  | 38.50%  |
| 10  | RECEIPTS FROM GIFTS          | 291    | 0.00            | 0.00           | 0.00             | 192.28        | 0.00%   | 0.00%   |
| 10  | STUDENT FEES                 | 292    | 109,865.00      | 109,865.00     | 450.00           | 101,389.01    | 92.29%  | 95.08%  |
| 10  | REVENUE FROM RENTALS         | 293    | 16,790.00       | 16,790.00      | 910.00           | 2,537.00      | 15.11%  | 14.19%  |
| 10  | SUMMER SCHOOL REVENU         | 295    | 1,200.00        | 1,200.00       | 7.00             | 2,113.00      | 176.08% | 5.48%   |
| 10  | STUDENT FINES                | 297    | 100.00          | 100.00         | 10.00            | 362.00        | 362.00% | 8.50%   |
| 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    | 1,183,684.00    | 1,183,684.00   | 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    | 22,000.00       | 22,000.00      | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | STATE LIBRARY AID            | 613    | 93,000.00       | 93,000.00      | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | OTHER STATE AID              | 619    | 425,850.00      | 425,850.00     | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | STATE EQUALIZ. AID           | 621    | 16,408,374.00   | 16,408,374.00  | 0.00             | 2,368,448.00  | 14.43%  | 14.12%  |
| 10  | SPECIAL PROJ. GRANTS         | 630    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | ST.REV.THRU.LOC.GOV.         | 660    | 4,500.00        | 4,500.00       | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | TAX EXEMPT COMP. AID         | 691    | 77,696.00       | 77,696.00      | 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    | 191,358.00      | 247,902.00     | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | IASA - TITLE 1               | 751    | 440,799.00      | 440,799.00     | 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    | 500.00          | 500.00         | 0.00             | 0.00          | 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%   | 2.35%   |
| 10  | OTHER ADJUSTMENTS            | 969    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | REFUND OF PRIOR YEAR EXPENSE | 971    | 25,000.00       | 25,000.00      | 0.00             | 7,259.41      | 29.04%  | 0.00%   |
| 10  | MEDICAID SCH.SERVICE         | 981    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | MISC. REVENUES               | 990    | 15,200.00       | 15,200.00      | 595.00           | 10,735.00     | 70.63%  | 84.11%  |
| 10  | GENERAL FUND                 | ---    | 32,043,192.00   | 32,099,736.00  | 8,052.92         | 2,549,396.33  | 7.94%   | 7.99%   |
| 21  | RECEIPTS FROM GIFTS          | 291    | 22,500.00       | 22,500.00      | 1,325.00         | 17,650.00     | 78.44%  | 140.85% |
| 21  | MISC. REVENUES               | 990    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 21  | SPECIAL REVENUE TRUST FUND   | ---    | 22,500.00       | 22,500.00      | 1,325.00         | 17,650.00     | 78.44%  | 140.85% |
| 22  | RECEIPTS FROM GIFTS          | 291    | 0.00            | 0.00           | 36,034.63        | 101,958.63    | 0.00%   | 0.00%   |
| 22  | DISTRICT ACTIVITY ACCOUNT    | ---    | 0.00            | 0.00           | 36,034.63        | 101,958.63    | 0.00%   | 0.00%   |
| 27  | TRANSFER FRM FUND 10         | 110    | 3,569,914.00    | 3,569,914.00   | 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    | 6,000.00        | 6,000.00       | 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  | HNDICPD. AID VIA CESA        | 516    | 15,000.00       | 15,000.00      | 0.00             | 0.00          | 0.00%   | 0.00%   |

| Fnd | Description                    | Source | 2014-15         | 2014-15        | October 2014-15  | 2014-15       | 2014-15 | 2013-14  |
|-----|--------------------------------|--------|-----------------|----------------|------------------|---------------|---------|----------|
|     |                                |        | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD%   | FYTD%    |
| 27  | HANDICAPPED AID                | 611    | 1,243,087.00    | 1,243,087.00   | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 27  | HIGH COST SP.ED. AID           | 625    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 27  | HIGH COST SP.ED. AID           | 711    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 27  | SPECIAL PROJ. GRANTS           | 730    | 569,184.00      | 512,640.00     | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 27  | FEDERAL AID THRU STATE OF WI   | 780    | 128,375.00      | 128,375.00     | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 27  | SPECIAL ED. & RELATED SERVICES | ---    | 5,531,560.00    | 5,475,016.00   | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 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    | 2,011,683.00    | 2,011,683.00   | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 39  | INTEREST ON INVEST.            | 280    | 2,500.00        | 2,500.00       | 120.71           | 669.10        | 26.76%  | 23.96%   |
| 39  | LONG-TERM BONDS                | 875    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 39  | PREMIUM/ACCRUED 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       | ---    | 2,014,183.00    | 2,014,183.00   | 120.71           | 669.10        | 0.03%   | 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    | 610,000.00      | 610,000.00     | 64,569.52        | 186,595.27    | 30.59%  | 33.69%   |
| 50  | ADULT LUNCH RECEIPTS           | 252    | 20,000.00       | 20,000.00      | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 50  | OTH FOOD SRVC SALES            | 259    | 44,000.00       | 44,000.00      | 3,342.07         | 13,464.40     | 30.60%  | 8.84%    |
| 50  | INTEREST ON INVEST.            | 280    | 400.00          | 400.00         | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 50  | STATE FOOD SERV. AID           | 617    | 23,000.00       | 23,000.00      | 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    | 78,439.00       | 78,439.00      | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 50  | FED. FOOD SERV. AID            | 717    | 565,000.00      | 565,000.00     | 70,305.03        | 70,305.03     | 12.44%  | 12.45%   |
| 50  | SPECIAL PROJ. GRANTS           | 730    | 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  | FOOD SERVICE FUND              | ---    | 1,340,839.00    | 1,340,839.00   | 138,216.62       | 270,364.70    | 20.16%  | 20.33%   |
| 72  | INTEREST ON INVEST.            | 280    | 300.00          | 300.00         | 0.01             | 52.57         | 17.52%  | 113.59%  |
| 72  | RECEIPTS FROM GIFTS            | 291    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 72  | EXPENDABLE TRUST FUND          | ---    | 300.00          | 300.00         | 0.01             | 52.57         | 17.52%  | 2613.59% |
| 73  | INTEREST ON INVEST.            | 280    | 2,500.00        | 2,500.00       | 333.11           | 1,175.71      | 47.03%  | 59.77%   |
| 73  | CONTRIB.TO TRUST FD.           | 951    | 1,336,828.00    | 1,336,828.00   | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 73  | OPEB RETIREE CONTRIBUTION      | 952    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 73  | EMPLOYEE BENEFIT FUND          | ---    | 1,339,328.00    | 1,339,328.00   | 333.11           | 1,175.71      | 0.09%   | 0.10%    |
| 80  | TAXES (CURRENT YEAR)           | 211    | 58,384.00       | 58,384.00      | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 80  | COMMUNITY SERVIC FEE           | 272    | 22,000.00       | 22,000.00      | 2,730.00         | 5,442.91      | 24.74%  | 29.17%   |
| 80  | REFUND OF PRIOR YEAR EXPENSE   | 971    | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%    |
| 80  | COMMUNITY SERVICE              | ---    | 80,384.00       | 80,384.00      | 2,730.00         | 5,442.91      | 6.77%   | 7.98%    |
| 95  | TRANSIT OF FED. AIDS           | 317    | 19,747.00       | 19,747.00      | 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    | 67,666.00       | 67,666.00      | 0.00             | 0.00          | 0.00%   | 0.00%    |

| <u>Fnd</u>           | <u>Description</u>         | <u>Source</u> | <u>2014-15</u><br><u>Original Budget</u> | <u>2014-15</u><br><u>Revised Budget</u> | <u>October 2014-15</u><br><u>Monthly Activity</u> | <u>2014-15</u><br><u>FYTD Activity</u> | <u>2014-15</u><br><u>FYTD%</u> | <u>2013-14</u><br><u>FYTD%</u> |
|----------------------|----------------------------|---------------|--|---|---|--|--------------------------------|--------------------------------|
| 95                   | COOP PROGRAMS-FISCAL AGENT | ---           | 87,413.00                                | 87,413.00                               | 0.00  | 0.00                                   | 0.00%                          | 0.00%                          |
| Grand Revenue Totals |                            |               | 42,459,699.00                            | 42,459,699.00                           | 186,813.00  | 2,946,709.95                           | 6.94%                          | 6.83%                          |

Number of Accounts: 232

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

|     |                           | 2014-15 |                 | 2014-15        | October 2014-15  | 2014-15       | 2014-15 | 2013-14 |
|-----|---------------------------|---------|-----------------|----------------|------------------|---------------|---------|---------|
| Fnd | Description               | Object  | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD%   | FYTD%   |
| 10  | SALARIES AND WAGES        | 1--     | 14,457,273.00   | 14,498,202.00  | 1,231,094.11     | 3,298,216.27  | 22.75%  | 22.27%  |
| 10  | EMPLOYEE BENEFITS         | 2--     | 6,657,875.00    | 6,673,490.00   | 526,144.29       | 1,519,876.63  | 22.77%  | 23.55%  |
| 10  | PURCHASED SERVICES        | 3--     | 4,333,381.00    | 4,333,381.00   | 541,924.32       | 1,139,401.37  | 26.29%  | 24.62%  |
| 10  | NON-CAPITAL OBJECTS       | 4--     | 920,321.00      | 920,531.00     | 65,248.77        | 449,080.46    | 48.78%  | 44.05%  |
| 10  | CAPITAL OBJECTS           | 5--     | 533,192.00      | 532,967.00     | 54,524.95        | 198,962.51    | 37.33%  | 41.10%  |
| 10  | DEBT RETIREMENT           | 6--     | 1,452.00        | 1,452.00       | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | INSURANCE/JUDGMENTS       | 7--     | 271,862.00      | 271,862.00     | 17,903.65        | 170,160.59    | 62.59%  | 64.01%  |
| 10  | INTERFUND TRANSFERS       | 8--     | 3,569,914.00    | 3,569,914.00   | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 10  | DUES/FEES/MISCL.          | 9--     | 91,167.00       | 91,182.00      | 7,812.80         | 41,798.50     | 45.84%  | 51.73%  |
| 10  | GENERAL FUND              | ---     | 30,836,437.00   | 30,892,981.00  | 2,444,652.89     | 6,817,496.33  | 22.07%  | 21.99%  |
| 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--     | 1,373.00        | 1,373.00       | 85.94            | 194.92        | 14.20%  | 77.42%  |
| 21  | CAPITAL OBJECTS           | 5--     | 19,701.00       | 19,701.00      | 0.00             | 9,379.95      | 47.61%  | 295.00% |
| 21  | DUES/FEES/MISCL.          | 9--     | 4,000.00        | 4,000.00       | 0.00             | 0.00          | 0.00%   | 0.00%   |
| 21  | SPECIAL REVENUE TRUST FUN | ---     | 25,074.00       | 25,074.00      | 85.94            | 9,574.87      | 38.19%  | 202.35% |
| 22  | SALARIES AND WAGES        | 1--     | 0.00            | 0.00           | 630.00           | 630.00        | 0.00%   | 0.00%   |
| 22  | EMPLOYEE BENEFITS         | 2--     | 0.00            | 0.00           | 73.41            | 73.41         | 0.00%   | 0.00%   |
| 22  | PURCHASED SERVICES        | 3--     | 0.00            | 0.00           | 1,618.00         | 5,258.51      | 0.00%   | 0.00%   |
| 22  | NON-CAPITAL OBJECTS       | 4--     | 0.00            | 0.00           | 31,846.46        | 72,336.35     | 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           | 1,925.10         | 9,536.10      | 0.00%   | 0.00%   |
| 22  | DISTRICT ACTIVITY ACCOUNT | ---     | 0.00            | 0.00           | 36,092.97        | 87,834.37     | 0.00%   | 0.00%   |
| 27  | SALARIES AND WAGES        | 1--     | 3,033,254.00    | 2,992,325.00   | 258,400.07       | 497,672.33    | 16.63%  | 17.06%  |
| 27  | EMPLOYEE BENEFITS         | 2--     | 1,572,272.00    | 1,556,657.00   | 99,377.48        | 205,337.60    | 13.19%  | 15.94%  |
| 27  | PURCHASED SERVICES        | 3--     | 870,315.00      | 870,315.00     | 136,811.30       | 159,042.95    | 18.27%  | 13.87%  |
| 27  | NON-CAPITAL OBJECTS       | 4--     | 41,619.00       | 41,619.00      | 851.46           | 4,709.13      | 11.31%  | 28.07%  |
| 27  | CAPITAL OBJECTS           | 5--     | 12,500.00       | 12,500.00      | 748.91           | 3,780.41      | 30.24%  | 24.49%  |
| 27  | DUES/FEES/MISCL.          | 9--     | 1,600.00        | 1,600.00       | 1,900.00         | 2,050.00      | 128.13% | 34.79%  |
| 27  | SPECIAL ED. & RELATED SER | ---     | 5,531,560.00    | 5,475,016.00   | 498,089.22       | 872,592.42    | 15.94%  | 16.36%  |
| 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--     | 2,048,164.00    | 2,048,164.00   | 0.00             | 254,612.50    | 12.43%  | 9.62%   |
| 39  | REFERENDUM APPROVED DEBT  | ---     | 2,048,164.00    | 2,048,164.00   | 0.00             | 254,612.50    | 12.43%  | 9.62%   |
| 50  | SALARIES AND WAGES        | 1--     | 414,632.00      | 414,632.00     | 40,217.29        | 78,856.14     | 19.02%  | 19.61%  |
| 50  | EMPLOYEE BENEFITS         | 2--     | 227,614.00      | 227,614.00     | 15,789.15        | 37,853.96     | 16.63%  | 17.28%  |
| 50  | PURCHASED SERVICES        | 3--     | 35,921.00       | 35,921.00      | 4,433.69         | 9,861.65      | 27.45%  | 45.38%  |
| 50  | NON-CAPITAL OBJECTS       | 4--     | 632,450.00      | 632,450.00     | 85,823.15        | 139,627.06    | 22.08%  | 16.15%  |
| 50  | CAPITAL OBJECTS           | 5--     | 6,000.00        | 6,000.00       | 1,457.41         | 5,237.41      | 87.29%  | 16.83%  |
| 50  | DUES/FEES/MISCL.          | 9--     | 4,000.00        | 4,000.00       | 300.00           | 2,070.39      | 51.76%  | 48.30%  |
| 50  | FOOD SERVICE FUND         | ---     | 1,320,617.00    | 1,320,617.00   | 148,020.69       | 273,506.61    | 20.71%  | 18.30%  |
| 72  | DUES/FEES/MISCL.          | 9--     | 0.00            | 0.00           | 0.00             | 0.00          | 0.00%   | 0.00%   |

| <u>Fnd</u>           | <u>Description</u>        | <u>Object</u> | <u>2014-15</u><br><u>Original Budget</u> | <u>2014-15</u><br><u>Revised Budget</u> | <u>October 2014-15</u><br><u>Monthly Activity</u> | <u>2014-15</u><br><u>FYTD Activity</u> | <u>2014-15</u><br><u>FYTD%</u> | <u>2013-14</u><br><u>FYTD%</u> |
|----------------------|---------------------------|---------------|--|---|---|--|--------------------------------|--------------------------------|
| 72                   | EXPENDABLE TRUST FUND     | ---           | 0.00                                     | 0.00                                    | 0.00  | 0.00                                   | 0.00%                          | 0.00%                          |
| 73                   | DUES/FEES/MISCL.          | 9--           | 1,273,169.00                             | 1,273,169.00                            | 0.00  | 0.00                                   | 0.00%                          | 0.00%                          |
| 73                   | EMPLOYEE BENEFIT FUND     | ---           | 1,273,169.00                             | 1,273,169.00                            | 0.00  | 0.00                                   | 0.00%                          | 0.00%                          |
| 80                   | SALARIES AND WAGES        | 1--           | 27,450.00                                | 27,450.00                               | 1,896.43  | 6,924.07                               | 25.22%                         | 24.94%                         |
| 80                   | EMPLOYEE BENEFITS         | 2--           | 3,550.00                                 | 3,550.00                                | 200.68  | 658.77                                 | 18.56%                         | 18.72%                         |
| 80                   | PURCHASED SERVICES        | 3--           | 46,884.00                                | 46,884.00                               | 48.07   | 6,281.02                               | 13.40%                         | 2.19%                          |
| 80                   | NON-CAPITAL OBJECTS       | 4--           | 2,500.00                                 | 2,500.00                                | 479.33  | 1,437.15                               | 57.49%                         | 49.66%                         |
| 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         | ---           | 80,384.00                                | 80,384.00                               | 2,624.51  | 15,301.01                              | 19.03%                         | 12.74%                         |
| 95                   | SALARIES AND WAGES        | 1--           | 39,919.00                                | 39,919.00                               | 1,967.01  | 4,639.75                               | 11.62%                         | 18.59%                         |
| 95                   | EMPLOYEE BENEFITS         | 2--           | 17,785.00                                | 17,785.00                               | 288.18  | 679.73                                 | 3.82%                          | 32.53%                         |
| 95                   | PURCHASED SERVICES        | 3--           | 3,943.00                                 | 3,943.00                                | 0.00  | 168.72                                 | 4.28%                          | 13.43%                         |
| 95                   | NON-CAPITAL OBJECTS       | 4--           | 23,216.00                                | 23,216.00                               | 0.00  | 0.00                                   | 0.00%                          | 75.67%                         |
| 95                   | CAPITAL OBJECTS           | 5--           | 2,300.00                                 | 2,300.00                                | 0.00  | 0.00                                   | 0.00%                          | 155.52%                        |
| 95                   | INTERFUND TRANSFERS       | 8--           | 0.00                                     | 0.00                                    | 0.00  | 0.00                                   | 0.00%                          | 0.00%                          |
| 95                   | DUES/FEES/MISCL.          | 9--           | 250.00                                   | 250.00                                  | 0.00  | 0.00                                   | 0.00%                          | 0.00%                          |
| 95                   | COOP PROGRAMS-FISCAL AGEN | ---           | 87,413.00                                | 87,413.00                               | 2,255.19  | 5,488.20                               | 6.28%                          | 38.05%                         |
| Grand Expense Totals |                           |               | 41,202,818.00                            | 41,202,818.00                           | 3,131,821.41                                      | 8,336,406.31                           | 20.23%                         | 19.95%                         |

Number of Accounts: 3673

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

| <u>Fund</u>         | <u>Description</u>             | <u>October 2014-15</u><br><u>Ending Balance</u> | <u>Prior Month</u><br><u>Ending Balance</u> | <u>2014-15</u><br><u>Beginning Balance</u> | <u>October 2013-14</u><br><u>Ending Balance</u> |
|---------------------|--------------------------------|---|---|--|---|
| 10 -                | GENERAL FUND                   | 3,935,371.25CR                                  | 6,371,971.22CR                              | 8,203,471.25CR                             | 4,098,862.03CR                                  |
| 21 -                | SPECIAL REVENUE TRUST FUND     | 23,835.42CR                                     | 22,596.36CR                                 | 15,760.29CR                                | 36,152.64CR                                     |
| 22 -                | DISTRICT ACTIVITY ACCOUNT      | 114,774.97CR                                    | 114,833.31CR                                | 100,650.71CR                               | 107,408.78CR                                    |
| 27 -                | SPECIAL ED. & RELATED SERVICES | 872,592.42                                      | 374,503.20                                  | 0.00                                       | 866,399.86                                      |
| 39 -                | REFERENDUM APPROVED DEBT       | 473,867.57CR                                    | 473,746.86CR                                | 727,810.97CR                               | 468,166.59CR                                    |
| 50 -                | FOOD SERVICE FUND              | 80,664.75CR                                     | 90,468.82CR                                 | 83,806.66CR                                | 133,028.26CR                                    |
| 72 -                | EXPENDABLE TRUST FUND          | 1,109,890.91CR                                  | 1,109,890.90CR                              | 1,133,512.56CR                             | 1,049,359.11CR                                  |
| 73 -                | EMPLOYEE BENEFIT FUND          | 315,693.89CR                                    | 315,360.78CR                                | 314,518.18CR                               | 256,952.93CR                                    |
| 75 -                | NON-EXPENDABLE TRUST FUND      | 3,000.00CR                                      | 3,000.00CR                                  | 3,000.00CR                                 | 3,000.00CR                                      |
| 80 -                | COMMUNITY SERVICE              | 13,651.58CR                                     | 13,546.09CR                                 | 23,509.68CR                                | 22,602.06CR                                     |
| 95 -                | COOP PROGRAMS-FISCAL AGENT     | 5,488.20  | 3,233.01                                    | 0.00                                       | 28,631.06                                       |
| Grand Equity Totals |                                | 5,192,669.72CR                                  | 8,137,678.13CR                              | 10,606,040.30CR                            | 5,280,501.48CR                                  |

Number of Accounts: 69

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

## OPERATING BALANCES

| As of the Beginning of | 2005-06                 | 2006-07                 | 2007-08                 | 2008-09                 | 2009-10                 | 2010-11                 | 2011-12                 | 2012-13                 | 2013-14                 | 2014-15                 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>July</b>            | 6,699,852*<br>2,412,745 | 6,563,873*<br>2,525,968 | 7,478,228*<br>2,854,095 | 8,027,394*<br>3,248,257 | 7,923,527*<br>2,477,154 | 8,963,966*<br>3,167,397 | 7,672,138*<br>2,078,738 | 8,210,832*<br>2,664,052 | 8,503,447*<br>3,113,680 | 8,203,471*<br>2,400,922 |
| <b>August</b>          | 5,612,673*<br>1,659,645 | 5,328,248*<br>1,697,471 | 6,234,459*<br>1,975,493 | 6,501,496*<br>2,167,122 | 6,940,047*<br>2,256,121 | 7,737,643*<br>2,382,811 | 6,372,621*<br>1,168,160 | 6,964,053*<br>2,022,975 | 7,237,327*<br>2,276,683 | 7,116,395*<br>2,007,259 |
| <b>September</b>       | 4,828,464*<br>4,582,504 | 4,395,929*<br>4,149,969 | 5,577,576*<br>5,331,616 | 5,669,088*<br>5,651,262 | 6,082,095*<br>5,903,449 | 3,818,034*<br>3,270,050 | 5,613,506*<br>5,377,449 | 6,065,183*<br>6,024,598 | 6,413,148*<br>6,178,759 | 6,209,669*<br>5,953,967 |
| <b>October</b>         | 4,660,347*<br>4,414,388 | 4,447,296*<br>4,201,336 | 5,360,685               | 5,213,229*<br>5,205,991 | 5,628,002*<br>5,540,431 | 3,460,948               | 5,464,497               | 5,691,967               | 6,112,243*<br>5,881,924 | 5,997,468*<br>5,995,718 |
| <b>November</b>        | 2,646,801*<br>2,400,842 | 2,422,887*<br>2,176,927 | 3,183,051               | 2,804,539               | 3,121,242*<br>3,117,365 | 780,624                 | 2,772,014               | 2,926,856               | 3,232,462*<br>3,230,712 | 3,062,779               |
| <b>December</b>        | 845,064*<br>599,104     | 452,520*<br>206,560     | 1,107,528               | 547,541                 | 895,246                 | -1,483,465              | 738,522                 | 751,018                 | 752,773*<br>751,023     |                         |
| <b>January</b>         | 2,704,207*<br>2,458,248 | 2,450,137*<br>2,204,177 | 2,700,829               | 2,462,075               | 2,621,694               | 280,671                 | 1,896,221               | 2,601,119               | 2,520,599*<br>2,518,849 |                         |
| <b>February</b>        | 4,150,392*<br>3,904,432 | 4,024,141*<br>3,778,182 | 4,985,979               | 3,675,988               | 5,429,697               | 4,480,544               | 5,143,585               | 5,386,880               | 4,618,991*<br>4,617,241 |                         |
| <b>March</b>           | 4,231,219*<br>3,985,259 | 4,383,700*<br>4,137,740 | 5,243,134               | 7,086,752               | 4,922,983               | 3,862,423               | 5,237,472               | 5,086,114               | 8,107,320*<br>8,105,570 |                         |
| <b>April</b>           | 5,912,116*<br>5,666,156 | 6,241,563*<br>5,995,603 | 6,719,792               | 6,084,079               | 6,657,361               | 5,397,961               | 6,421,898               | 6,622,516               | 6,294,210*<br>6,292,460 |                         |
| <b>May</b>             | 4,034,744*<br>3,788,784 | 4,520,529*<br>4,274,569 | 5,014,264               | 4,038,517               | 4,681,261               | 3,264,121               | 4,469,268               | 4,575,381               | 4,118,620*<br>4,116,870 |                         |
| <b>June</b>            | 2,266,892*<br>2,020,933 | 2,573,058*<br>2,327,098 | 2,777,763               | 1,851,593               | 2,369,466               | 825,009                 | 1,979,589               | 1,798,752               | 1,641,031*<br>1,639,281 |                         |

\* 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 October, 2014

|   |           | <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) | \$ 2,687,126.38             | \$ 5,618,383.88           |
| Referendum Debt - PremierBank                 | (1458241) | \$ 473,867.57               | \$ 473,746.86             |
| <u>Other Cash &amp; Investment Accounts</u>   |           |                             |                           |
| Local Government Investment Pool (LGIP)       |           | \$ -                        | \$ -                      |
| <b>TOTAL CASH AND INVESTMENTS</b>             |           | <b>\$ 3,810,993.95</b>      | <b>\$ 6,742,130.74</b>    |