

Comments for Treasurer

May 19, 2016

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1. Let's take a look at the **first page** and the **Current Year Taxes** revenue line. You can see here that we received \$272,958 in April in tax revenue from Jefferson and Rock County. You can also see that we have received about two-thirds of what our tax levy is for the year. We will not receive any more tax revenue until mid-August, over a month and a half after our fiscal year has ended.
 2. Further down on the **first page** is the **State Equalization Aid** revenue line. Here it shows that we have received just under two-thirds of our state aid revenue through the month of April. We will not see another state aid payment until late June, just prior to the end of our fiscal year. So, at this point in the year, our two main revenue sources of taxes and state aid have stopped until near or after the end of our fiscal year. Thus the need for a healthy fund balance; to make it through these months when we see little to no revenue, but still have the same monthly expenditures.
 3. Several lines further down is the **Refund of Prior Year Expense** revenue line. It shows we received \$21,465 in April. We are finally starting to get our last couple of years of federal E-rate funding for technology after it took almost two years for the federal government to finally approve and release the funds.
 4. Next we see our **Total General Fund Revenue**. You can see that we brought in \$454,963 in revenue in April. It is important to keep this number in mind when we see the general fund expenditures in a moment and how they compare on a monthly basis.
 5. On the **next page** we see our **Food Service Fund**, or **Fund 50 Revenue**. You can see here, through April we have received 77.66% of our budgeted revenue. At this point in the year we would like that number to be around 80%. We will look at expenses and fund balance to date in a moment.
 6. Moving onto **page 4**, at the top we come to our **General Fund**, or **Fund 10**, expenses. Here it shows \$2.25 million in expenses for the month. This is quite a bit more than the \$454,000 we saw in revenue for the month. The \$2.2 million is typical for monthly expenditures and with no more state aid or taxes coming in until late June or August, we will use our fund balance over the next couple of months to cover these expenses.
 7. At the **bottom of that same page** we come to our **Food Service Fund Expenses**. At this point in the year we have expended just under \$1 million, or 79.78% of our budget. This number is very close to that 80% mark that is expected this time of year. We will see the fund balance change next.
 8. On **page 6** we see our fund balances. You can see that, as a result of our expenses outpacing our revenues, our **General Fund** fund balance has decreased by about \$1.8 million. At this point in the **Food Service Fund**, we are up from last month and since the beginning of the school year, but down as compared to this time last year. Overall, we are about \$42,000 behind last year at this point if you don't count the purchase of replacement equipment, a year in which we broke even as of June 30th.

9. Finally, we move onto our **operating balance**, which includes the General Fund (Fund 10) and the Special Education Fund (Fund 27). As of the end of April you can see that we are starting to use up our operating balance and it will continue to decline over the next couple of months until we start getting state aid and tax revenue again in late June and August.

| Fnd | Description | Source | 2015-16 | 2015-16 | April 2015-16 | 2015-16 | 2015-16 | 2014-15 |
|-----|------------------------------|--------|-----------------|----------------|------------------|---------------|---------|---------|
| | | | 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 | 13,522,411.00 | 13,522,411.00 | 272,958.15 | 9,089,190.83 | 67.22% | 66.60% |
| 10 | PROP.TAX CHARGEBACKS | 212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 100.00% |
| 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 | 566.71 | 11,201.46 | 0.00% | 0.00% |
| 10 | ADMISSIONS RECEIPTS | 271 | 36,490.00 | 36,490.00 | 781.00 | 31,401.28 | 86.05% | 101.81% |
| 10 | OTH SCH ACTIV INCOME | 279 | 38,000.00 | 38,000.00 | 3,140.91 | 36,673.44 | 96.51% | 101.14% |
| 10 | INTEREST ON INVEST. | 280 | 14,000.00 | 14,000.00 | 1,419.62 | 11,926.62 | 85.19% | 71.37% |
| 10 | RECEIPTS FROM GIFTS | 291 | 0.00 | 0.00 | 0.00 | 11,840.85 | 0.00% | 0.00% |
| 10 | STUDENT FEES | 292 | 105,634.00 | 105,634.00 | 2,020.00 | 100,068.93 | 94.73% | 95.80% |
| 10 | REVENUE FROM RENTALS | 293 | 10,730.00 | 10,730.00 | 804.00 | 9,427.60 | 87.86% | 51.02% |
| 10 | SUMMER SCHOOL REVENU | 295 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 176.08% |
| 10 | STUDENT FINES | 297 | 400.00 | 400.00 | 0.00 | 30.00 | 7.50% | 419.00% |
| 10 | NON-SE AID TRANSIT | 315 | 0.00 | 8,376.00 | 5,376.00 | 8,376.00 | 100.00% | 23.18% |
| 10 | TRANSIT OF FED. AIDS | 317 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 10 | OPEN ENROLL. TUITION | 345 | 1,218,257.00 | 1,218,257.00 | 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 | 21,000.00 | 21,000.00 | 0.00 | 19,967.50 | 95.08% | 91.41% |
| 10 | STATE LIBRARY AID | 613 | 94,817.00 | 124,388.96 | 119,907.00 | 119,907.00 | 96.40% | 100.00% |
| 10 | OTHER STATE AID | 619 | 421,650.00 | 421,650.00 | 0.00 | 0.00 | 0.00% | 99.91% |
| 10 | STATE EQUALIZ. AID | 621 | 15,795,362.00 | 15,795,362.00 | 0.00 | 10,086,786.00 | 63.86% | 63.86% |
| 10 | SPECIAL PROJ. GRANTS | 630 | 0.00 | 19,680.00 | 0.00 | 0.00 | 0.00% | 90.77% |
| 10 | ST.REV.THURU.LOC.GOV. | 660 | 4,500.00 | 4,500.00 | 0.00 | 5,519.62 | 122.66% | 0.00% |
| 10 | TAX EXEMPT COMP. AID | 691 | 71,843.00 | 71,843.00 | 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 | 210,839.00 | 210,839.00 | 0.00 | 0.00 | 0.00% | 2.82% |
| 10 | IASA - TITLE 1 | 751 | 417,810.00 | 417,810.00 | 0.00 | 4,982.93 | 1.19% | 9.87% |
| 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 | 26,138.67 | 26,138.67 | 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 | 136.40 | 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 | 300,964.00 | 304,952.00 | 0.00 | 337,591.10 | 110.70% | 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 | 37,200.00 | 37,200.00 | 21,465.90 | 56,171.35 | 151.00% | 126.87% |
| 10 | MEDICAID SCH.SERVICE | 981 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 10 | MISC. REVENUES | 990 | 15,500.00 | 15,500.00 | 386.00 | 18,077.72 | 116.63% | 125.34% |
| 10 | GENERAL FUND | --- | 32,337,407.00 | 32,399,022.96 | 454,963.96 | 19,985,415.30 | 61.69% | 62.02% |
| 21 | RECEIPTS FROM GIFTS | 291 | 11,500.00 | 31,372.00 | 18,484.04 | 31,987.09 | 101.96% | 51.72% |
| 21 | MISC. REVENUES | 990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 21 | SPECIAL REVENUE TRUST FUND | --- | 11,500.00 | 31,372.00 | 18,484.04 | 31,987.09 | 101.96% | 51.72% |
| 22 | RECEIPTS FROM GIFTS | 291 | 0.00 | 0.00 | 39,175.04 | 321,439.05 | 0.00% | 0.00% |
| 22 | DISTRICT ACTIVITY ACCOUNT | --- | 0.00 | 0.00 | 39,175.04 | 321,439.05 | 0.00% | 0.00% |
| 27 | TRANSFER FRM FUND 10 | 110 | 3,889,389.00 | 3,889,389.00 | 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 | 94,400.00 | 94,400.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 27 | HNDICPD. AID VIA CESA | 516 | 8,000.00 | 8,000.00 | 322.76 | 1,613.80 | 20.17% | 43.15% |

| Fnd | Description | Source | 2015-16 | 2015-16 | April 2015-16 | 2015-16 | 2015-16 | 2014-15 |
|-----|--------------------------------|--------|-----------------|----------------|------------------|---------------|----------|---------|
| | | | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD% | FYTD% |
| 27 | TRANSIT OF FED. AIDS | 517 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00% | 0.00% |
| 27 | HANDICAPPED AID | 611 | 1,210,779.00 | 1,210,779.00 | 0.00 | 903,951.00 | 74.66% | 73.51% |
| 27 | HIGH COST SP.ED. AID | 625 | 20,000.00 | 20,000.00 | 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 | 542,602.00 | 542,602.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 27 | FEDERAL AID THRU STATE OF WI | 780 | 185,000.00 | 185,000.00 | 39,376.14 | 128,568.42 | 69.50% | 67.11% |
| 27 | SPECIAL ED. & RELATED SERVICES | --- | 5,956,170.00 | 5,957,670.00 | 39,698.90 | 1,035,633.22 | 17.38% | 18.10% |
| 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 | 2,009,288.00 | 2,009,288.00 | 0.00 | 2,009,288.00 | 100.00% | 100.00% |
| 39 | INTEREST ON INVEST. | 280 | 2,500.00 | 2,500.00 | 158.33 | 1,978.96 | 79.16% | 71.77% |
| 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 | --- | 2,011,788.00 | 2,011,788.00 | 158.33 | 2,011,266.96 | 99.97% | 485.11% |
| 50 | TRANSFER FRM FUND 10 | 110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | PUPIL LUNCH RECEIPTS | 251 | 573,095.00 | 573,095.00 | 68,837.55 | 559,378.53 | 97.61% | 85.32% |
| 50 | ADULT LUNCH RECEIPTS | 252 | 18,500.00 | 18,500.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | OTH FOOD SRVC SALES | 259 | 44,905.00 | 44,905.00 | 963.99 | 15,771.32 | 35.12% | 88.05% |
| 50 | INTEREST ON INVEST. | 280 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | STATE FOOD SERV. AID | 617 | 24,000.00 | 24,000.00 | 25,998.93 | 25,998.93 | 108.33% | 114.17% |
| 50 | SPECIAL PROJ. GRANTS | 630 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | DONATED COMMODITIES | 714 | 79,000.00 | 79,000.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 50 | FED. FOOD SERV. AID | 717 | 575,000.00 | 575,000.00 | 56,116.79 | 419,872.21 | 73.02% | 77.51% |
| 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 | FOOD SERVICE FUND | --- | 1,314,750.00 | 1,314,750.00 | 151,917.26 | 1,021,020.99 | 77.66% | 76.40% |
| 72 | INTEREST ON INVEST. | 280 | 300.00 | 300.00 | 14.04 | 66,620.01 | ???????? | 56.98% |
| 72 | RECEIPTS FROM GIFTS | 291 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00% | 0.00% |
| 72 | UNREALIZED GAINS ON INVESTMENT | 957 | 0.00 | 0.00 | 0.00 | 6,670.70 | 0.00% | 0.00% |
| 72 | EXPENDABLE TRUST FUND | --- | 300.00 | 300.00 | 14.04 | 83,290.71 | ???????? | 56.98% |
| 73 | INTEREST ON INVEST. | 280 | 3,200.00 | 3,200.00 | 401.22 | 3,710.88 | 115.97% | 121.58% |
| 73 | CONTRIB.TO TRUST FD. | 951 | 1,137,135.00 | 1,137,135.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 73 | OPEB RETIREE CONTRIBUTION | 952 | 86,103.00 | 86,103.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 73 | UNREALIZED GAINS ON INVESTMENT | 957 | 0.00 | 0.00 | 0.00 | 2,064.18 | 0.00% | 0.00% |
| 73 | EMPLOYEE BENEFIT FUND | --- | 1,226,438.00 | 1,226,438.00 | 401.22 | 5,775.06 | 0.47% | 0.23% |
| 80 | TAXES (CURRENT YEAR) | 211 | 26,096.00 | 26,096.00 | 0.00 | 26,096.00 | 100.00% | 100.00% |
| 80 | COMMUNITY SERVIC FEE | 272 | 22,000.00 | 22,000.00 | 0.00 | 17,291.60 | 78.60% | 83.17% |
| 80 | REFUND OF PRIOR YEAR EXPENSE | 971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |

| <u>Fnd</u> | <u>Description</u> | <u>Source</u> | 2015-16 <u>Original Budget</u> | 2015-16 <u>Revised Budget</u> | April 2015-16 <u>Monthly Activity</u> | 2015-16 <u>FYTD Activity</u> | 2015-16 <u>FYTD%</u> | 2014-15 <u>FYTD%</u> |
|----------------------|----------------------------|---------------|-----------------------------------|----------------------------------|--|---------------------------------|-------------------------|-------------------------|
| 80 | COMMUNITY SERVICE | --- | 48,096.00 | 48,096.00 | 0.00 | 43,387.60 | 90.21% | 95.39% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 95 | COOP PROGRAMS-FISCAL AGENT | --- | 19,747.00 | 19,747.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| Grand Revenue Totals | | | 42,926,196.00 | 43,009,183.96 | 704,812.79 | 24,539,215.98 | 57.06% | 75.47% |

Number of Accounts: 254

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

| | | 2015-16 | | 2015-16 | April 2015-16 | 2015-16 | 2015-16 | 2014-15 |
|-----|---------------------------|---------|-----------------|----------------|------------------|---------------|----------|---------|
| Fnd | Description | Object | Original Budget | Revised Budget | Monthly Activity | FYTD Activity | FYTD% | FYTD% |
| 10 | SALARIES AND WAGES | 1-- | 15,012,922.00 | 15,021,837.76 | 1,231,390.27 | 10,793,818.23 | 71.85% | 72.63% |
| 10 | EMPLOYEE BENEFITS | 2-- | 6,890,785.00 | 6,892,075.00 | 587,277.75 | 5,271,795.83 | 76.49% | 74.52% |
| 10 | PURCHASED SERVICES | 3-- | 4,529,917.00 | 4,539,239.81 | 314,745.76 | 2,998,177.80 | 66.05% | 64.44% |
| 10 | NON-CAPITAL OBJECTS | 4-- | 959,935.00 | 981,487.82 | 66,432.17 | 805,272.06 | 82.05% | 76.23% |
| 10 | CAPITAL OBJECTS | 5-- | 551,672.00 | 561,167.46 | 47,378.71 | 414,091.63 | 73.79% | 81.78% |
| 10 | DEBT RETIREMENT | 6-- | 1,777.00 | 1,777.00 | 847.00 | 1,936.00 | 108.95% | 75.00% |
| 10 | INSURANCE/JUDGMENTS | 7-- | 318,143.00 | 318,143.00 | 393.84 | 315,096.49 | 99.04% | 95.52% |
| 10 | INTERFUND TRANSFERS | 8-- | 3,889,389.00 | 3,889,389.00 | 0.00 | 0.00 | 0.00% | 0.00% |
| 10 | DUES/FEES/MISCL. | 9-- | 98,334.00 | 109,877.11 | 5,183.20 | 86,685.09 | 78.89% | 91.24% |
| 10 | GENERAL FUND | --- | 32,252,874.00 | 32,314,993.96 | 2,253,648.70 | 20,686,873.13 | 64.02% | 63.90% |
| 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 | 18,872.00 | 20,066.80 | 20,166.80 | 106.86% | 4.44% |
| 21 | NON-CAPITAL OBJECTS | 4-- | 6,752.00 | 6,752.00 | -177.61 | 11,456.99 | 169.68% | 8.78% |
| 21 | CAPITAL OBJECTS | 5-- | 10,170.00 | 10,170.00 | 0.00 | 6,656.00 | 65.45% | 34.81% |
| 21 | DUES/FEES/MISCL. | 9-- | 4,000.00 | 4,000.00 | 365.00 | 1,745.50 | 43.64% | 12.25% |
| 21 | SPECIAL REVENUE TRUST FUN | --- | 20,922.00 | 39,794.00 | 20,254.19 | 40,025.29 | 100.58% | 29.50% |
| 22 | SALARIES AND WAGES | 1-- | 0.00 | 0.00 | -475.00 | 3,585.00 | 0.00% | 0.00% |
| 22 | EMPLOYEE BENEFITS | 2-- | 0.00 | 0.00 | 0.00 | 451.34 | 0.00% | 0.00% |
| 22 | PURCHASED SERVICES | 3-- | 0.00 | 0.00 | 4,046.45 | 38,530.43 | 0.00% | 0.00% |
| 22 | NON-CAPITAL OBJECTS | 4-- | 0.00 | 1,000.00 | 9,200.70 | 179,322.46 | ???????? | 0.00% |
| 22 | CAPITAL OBJECTS | 5-- | 0.00 | 0.00 | 2,740.00 | 8,194.13 | 0.00% | 0.00% |
| 22 | DUES/FEES/MISCL. | 9-- | 0.00 | 0.00 | 913.03 | 39,940.30 | 0.00% | 0.00% |
| 22 | DISTRICT ACTIVITY ACCOUNT | --- | 0.00 | 1,000.00 | 16,425.18 | 270,023.66 | ???????? | 0.00% |
| 27 | SALARIES AND WAGES | 1-- | 3,251,283.00 | 3,252,283.00 | 288,348.16 | 2,325,831.15 | 71.51% | 68.13% |
| 27 | EMPLOYEE BENEFITS | 2-- | 1,683,423.00 | 1,683,623.00 | 133,206.37 | 1,100,060.71 | 65.34% | 57.87% |
| 27 | PURCHASED SERVICES | 3-- | 942,122.00 | 925,769.57 | 67,266.78 | 567,056.11 | 61.25% | 65.47% |
| 27 | NON-CAPITAL OBJECTS | 4-- | 50,140.00 | 37,588.00 | 803.54 | 30,414.52 | 80.92% | 48.54% |
| 27 | CAPITAL OBJECTS | 5-- | 26,597.00 | 31,672.00 | 24.79 | 26,647.20 | 84.13% | 84.96% |
| 27 | DUES/FEES/MISCL. | 9-- | 2,605.00 | 26,734.43 | 2,737.00 | 25,775.72 | 96.41% | 112.88% |
| 27 | SPECIAL ED. & RELATED SER | --- | 5,956,170.00 | 5,957,670.00 | 492,386.64 | 4,075,785.41 | 68.41% | 64.71% |
| 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-- | 2,041,262.00 | 2,041,262.00 | 0.00 | 2,041,262.50 | 100.00% | 478.71% |
| 39 | REFERENDUM APPROVED DEBT | --- | 2,041,262.00 | 2,041,262.00 | 0.00 | 2,041,262.50 | 100.00% | 478.71% |
| 50 | SALARIES AND WAGES | 1-- | 417,475.00 | 417,475.00 | 39,118.29 | 319,834.25 | 76.61% | 74.10% |
| 50 | EMPLOYEE BENEFITS | 2-- | 189,031.00 | 189,031.00 | 11,784.27 | 120,327.81 | 63.66% | 58.79% |
| 50 | PURCHASED SERVICES | 3-- | 34,100.00 | 37,100.00 | 2,798.79 | 30,199.07 | 81.40% | 61.09% |
| 50 | NON-CAPITAL OBJECTS | 4-- | 582,570.00 | 569,470.00 | 60,897.48 | 490,376.05 | 86.11% | 72.49% |
| 50 | CAPITAL OBJECTS | 5-- | 25,980.00 | 35,580.00 | 0.00 | 36,385.37 | 102.26% | 52.37% |
| 50 | DUES/FEES/MISCL. | 9-- | 4,000.00 | 4,500.00 | 0.00 | 2,605.82 | 57.91% | 44.32% |
| 50 | FOOD SERVICE FUND | --- | 1,253,156.00 | 1,253,156.00 | 114,598.83 | 999,728.37 | 79.78% | 70.06% |
| 72 | DUES/FEES/MISCL. | 9-- | 0.00 | 0.00 | 0.00 | 128,944.88 | 0.00% | 0.00% |

| <u>Fnd</u> | <u>Description</u> | <u>Object</u> | <u>2015-16</u> <u>Original Budget</u> | <u>2015-16</u> <u>Revised Budget</u> | <u>April 2015-16</u> <u>Monthly Activity</u> | <u>2015-16</u> <u>FYTD Activity</u> | <u>2015-16</u> <u>FYTD%</u> | <u>2014-15</u> <u>FYTD%</u> |
|----------------------|---------------------------|---------------|--|---|---|--|--------------------------------|--------------------------------|
| 72 | EXPENDABLE TRUST FUND | --- | 0.00 | 0.00 | 0.00 | 128,944.88 | 0.00% | 0.00% |
| 73 | DUES/FEES/MISCL. | 9-- | 1,172,724.00 | 1,172,724.00 | 0.00 | 2,653.87 | 0.23% | 0.00% |
| 73 | EMPLOYEE BENEFIT FUND | --- | 1,172,724.00 | 1,172,724.00 | 0.00 | 2,653.87 | 0.23% | 0.00% |
| 80 | SALARIES AND WAGES | 1-- | 27,450.00 | 27,450.00 | 2,074.81 | 20,186.30 | 73.54% | 73.07% |
| 80 | EMPLOYEE BENEFITS | 2-- | 3,550.00 | 3,550.00 | 168.00 | 1,678.18 | 47.27% | 49.87% |
| 80 | PURCHASED SERVICES | 3-- | 14,596.00 | 14,596.00 | 0.00 | 4,360.02 | 29.87% | 13.94% |
| 80 | NON-CAPITAL OBJECTS | 4-- | 2,500.00 | 2,500.00 | 0.00 | 14,381.04 | 575.24% | 79.02% |
| 80 | CAPITAL OBJECTS | 5-- | 0.00 | 0.00 | 0.00 | 3,392.90 | 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 | 2,242.81 | 43,998.44 | 91.48% | 37.74% |
| 95 | SALARIES AND WAGES | 1-- | 0.00 | 0.00 | 678.04 | 5,736.37 | 0.00% | 52.50% |
| 95 | EMPLOYEE BENEFITS | 2-- | 0.00 | 0.00 | 96.62 | 824.67 | 0.00% | 16.35% |
| 95 | PURCHASED SERVICES | 3-- | 1,843.00 | 1,843.00 | 0.00 | 1,584.52 | 85.98% | 34.02% |
| 95 | NON-CAPITAL OBJECTS | 4-- | 15,604.00 | 13,672.76 | 246.87 | 246.87 | 1.81% | 15.38% |
| 95 | CAPITAL OBJECTS | 5-- | 2,300.00 | 4,231.24 | 4,410.00 | 4,410.00 | 104.22% | 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 | 825.00 | 2,583.00 | 0.00% | 0.00% |
| 95 | COOP PROGRAMS-FISCAL AGEN | --- | 19,747.00 | 19,747.00 | 6,256.53 | 15,385.43 | 77.91% | 34.10% |
| Grand Expense Totals | | | 42,764,951.00 | 42,848,442.96 | 2,905,812.88 | 28,304,680.98 | 66.06% | 83.28% |

Number of Accounts: 3977

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

| <u>Fund</u> | <u>Description</u> | <u>April 2015-16 Ending Balance</u> | <u>Prior Month Ending Balance</u> | <u>2015-16 Beginning Balance</u> | <u>April 2014-15 Ending Balance</u> |
|---------------------|--------------------------------|---|---------------------------------------|--------------------------------------|---|
| 10 - | GENERAL FUND | 9,364,249.06CR | 11,162,933.80CR | 10,065,706.89CR | 8,316,891.91CR |
| 21 - | SPECIAL REVENUE TRUST FUND | 5,060.52CR | 6,830.67CR | 13,098.72CR | 25,113.88CR |
| 22 - | DISTRICT ACTIVITY ACCOUNT | 148,996.69CR | 126,246.83CR | 97,581.30CR | 130,169.72CR |
| 27 - | SPECIAL ED. & RELATED SERVICES | 3,040,152.19 | 2,587,464.45 | 0.00 | 2,591,808.44 |
| 39 - | REFERENDUM APPROVED DEBT | 664,429.27CR | 664,270.94CR | 694,424.81CR | 694,076.77CR |
| 50 - | FOOD SERVICE FUND | 105,127.28CR | 67,808.85CR | 83,834.66CR | 183,518.74CR |
| 72 - | EXPENDABLE TRUST FUND | 1,078,471.78CR | 1,078,457.74CR | 1,124,125.95CR | 1,129,646.18CR |
| 73 - | EMPLOYEE BENEFIT FUND | 371,945.72CR | 371,544.50CR | 368,824.53CR | 317,557.65CR |
| 75 - | NON-EXPENDABLE TRUST FUND | 3,000.00CR | 3,000.00CR | 3,000.00CR | 3,000.00CR |
| 80 - | COMMUNITY SERVICE | 66,022.62CR | 68,265.43CR | 66,633.46CR | 69,851.09CR |
| 95 - | COOP PROGRAMS-FISCAL AGENT | 15,385.43 | 9,128.90 | 0.00 | 28,763.57 |
| Grand Equity Totals | | 8,751,765.32CR | 10,952,765.41CR | 12,517,230.32CR | 8,249,253.93CR |

Number of Accounts: 75

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

OPERATING BALANCES

| As of the Beginning of | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| July | 6,563,873* 2,525,968 | 7,478,228* 2,854,095 | 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 |
| August | 5,328,248* 1,697,471 | 6,234,459* 1,975,493 | 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 |
| September | 4,395,929* 4,149,969 | 5,577,576* 5,331,616 | 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 |
| October | 4,447,296* 4,201,336 | 5,360,685 | 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 |
| November | 2,422,887* 2,176,927 | 3,183,051 | 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 |
| December | 452,520* 206,560 | 1,107,528 | 547,541 | 895,246 | -1,483,465 | 738,522 | 751,018 | 752,773* 751,023 | 702,790 | 2,101,242 |
| January | 2,450,137* 2,204,177 | 2,700,829 | 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 |
| February | 4,024,141* 3,778,182 | 4,985,979 | 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 |
| March | 4,383,700* 4,137,740 | 5,243,134 | 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 |
| April | 6,241,563* 5,995,603 | 6,719,792 | 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 |
| May | 4,520,529* 4,274,569 | 5,014,264 | 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 |
| June | 2,573,058* 2,327,098 | 2,777,763 | 1,851,593 | 2,369,466 | 825,009 | 1,979,589 | 1,798,752 | 1,641,031* 1,639,281 | 3,071,575 | |

* 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.



CASH AND INVESTMENTS REPORT

As of the End of April, 2016

| | | <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) | \$ | 6,036,383.91 | \$ 8,230,584.92 |
| Referendum Debt - PremierBank (1458241) | \$ | 664,429.27 | \$ 664,270.94 |
| <u>Other Cash & Investment Accounts</u> | | | |
| Local Government Investment Pool (LGIP) | \$ | - | \$ - |
| TOTAL CASH AND INVESTMENTS | \$ | 7,350,813.18 | \$ 9,544,855.86 |