

## Comments for Treasurer

July 28, 2014

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June was the final month of the 2013-14 fiscal year, so we have a lot to share tonight. Just a quick note that these numbers may change slightly based on further review and working with the auditors in August.

1. I will begin on the **first page** looking at the **second line, Current Year Taxes**. You can see that it shows we received just under \$4.6 million in June, or the balance of our tax revenue. However, this is all in the form of a receivable as we do not actually receive the cash until mid-August.
2. Moving further down the **first page** to **Open Enrollment Tuition**, you can see that we received this in June and it was just under what was budgeted for the year. Overall, the district brought in a net of \$575,142 in revenue from the open enrollment program this year.
3. A few lines further down you will see **State Equalization Aid**. You can see that it shows that we received most of the remainder of this in June. However, there is about \$288,632 of this that is delayed until a payment here in July, so that amount is actually a receivable at the end of the year.
4. Several lines further down you will see **Federal Aid Thru the State of Wisconsin**. The \$228,855 you see here is for Medicaid payments from prior years that were all received in 2013-14.
5. Finally, let's take a look at our **Total General Fund Revenue**. You can see that we ended the year just 0.07% over what was budgeted. We will see in a moment how this compares to the expenditures in the General Fund.
6. The last item to point out on the **first page** is the **Fund 10 Transfer** to the Special Education Fund, or Fund 27. Here you see that it ended up being about \$48,700 more than budgeted.
7. At the **top of the second page** in Fund 27 you see the **Total Special Education Fund Revenue**. This came in within 0.02% of the budgeted amount.
8. Halfway down the second page you will find the **Food Service Fund**, or **Fund 50**. As we have discussed, over the past couple of years we have seen a drop in participation and an increase in costs due to the new federal regulations. On the revenue side here you can see that we ended up coming in at 103.25% of budget. We will look at the expense side and the ending position of the program shortly.
9. A couple of lines further down we come to our **Employee Benefit Trust Fund**, or **Fund 73**. You can see here that it shows the Trust Fund received just over \$1.1 million in revenue in June. This is our annual transfer that was approved at last month's meeting. All but about \$55,000 gets transferred back to the district, which you will see in a moment. Just a note that the actual cash transfers don't take place until July when actual figures are known, but accounting for it in 2013-14 is what is required by DPI rules.
10. Moving onto expenses on **page 4**, at the top you will see our **General Fund**, or **Fund 10**. On the expense side we came in 0.58% under budget. You will see shortly what that means for our fund balance.
11. Halfway down the **fourth page** in Fund 27 you see the **Total Special Education Fund Expenditures**. This came in within 0.02% of the budgeted amount.

12. Moving all the way down to our **Food Service Fund**, or **Fund 50** at the **bottom of the page**. You can see that we expended \$1.38 million, or 104.95% of our budget this year. We will look at our fund balances in a moment.
13. The last item to point out on the expense side is on **page 5** in the **Employee Benefit Trust Fund**. As I mentioned earlier, almost all of what we transferred to the trust fund comes back to the district and here you see the other side of that transaction.
14. Moving onto our **fund balances** on **page 6**, we have highlighted here our beginning and ending balances for the General Fund, Fund 10, and our Food Service Fund, Fund 50. You can see that in our General Fund we have decreased our fund balance by \$286,467.82. We were budgeting for a deficit of \$486,642, so at this point it looks like we have come in about \$200,000 better than budgeted, again all of which could be attributed to the prior year's Medicaid payments we received.
15. Looking at our **Food Service fund balance** in **Fund 50**, you can see that we used \$21,743.57 of our fund balance in this program this year. While the program operated at a deficit, it is moving in the right direction as this year's deficit is over \$35,000 better than last year where the deficit exceeded \$57,000.
16. Finally, we see our **operating balance** as of the end of the 2013-14 fiscal year. You can see that we show a balance of \$8,216,980 on the books, however over 70% of that is in the form of receivables for taxes, state aid, and federal grant funds. We don't fully realize all of that cash flow until around the first of September. Taking the receivables out of the equation, our operating balance would be \$2,457,634.

Fnd	Description	Source	2013-14	2013-14	June 2013-14	2013-14	2013-14	2012-13
			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	11,889,781.00	11,889,781.00	4,586,900.12	11,889,781.00	100.00%	100.00%
10	PROP.TAX CHARGEBACKS	212	918.00	918.00	0.00	918.00	100.00%	100.00%
10	GEN.TUITION-INDIV.PD	241	6,500.00	6,500.00	0.00	0.00	0.00%	41.03%
10	SUPPLY RESALES	262	0.00	0.00	2,079.24	14,243.46	0.00%	0.00%
10	ADMISSIONS RECEIPTS	271	40,780.00	40,780.00	336.00	34,603.80	84.85%	89.48%
10	OTH SCH ACTIV INCOME	279	39,000.00	39,000.00	100.00	40,050.00	102.69%	96.72%
10	INTEREST ON INVEST.	280	14,000.00	14,000.00	499.66	13,116.20	93.69%	96.40%
10	RECEIPTS FROM GIFTS	291	0.00	2,213.00	3,134.00	5,347.00	241.62%	0.00%
10	STUDENT FEES	292	109,580.00	109,580.00	989.50	109,485.30	99.91%	99.26%
10	REVENUE FROM RENTALS	293	20,408.00	20,408.00	1,285.00	12,265.80	60.10%	82.27%
10	SUMMER SCHOOL REVENU	295	12,400.00	12,400.00	122.76	1,138.73	9.18%	103.16%
10	STUDENT FINES	297	200.00	200.00	129.00	795.50	397.75%	29.00%
10	NON-SE AID TRANSIT	315	0.00	10,322.00	0.00	10,322.00	100.00%	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	1,132,281.00	1,132,281.00	1,130,843.21	1,130,843.21	99.87%	99.55%
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	4,000.00	0.00	0.00	0.00%	0.00%
10	STATE TRANSPORT. AID	612	25,000.00	25,000.00	591.00	22,523.50	90.09%	106.26%
10	STATE LIBRARY AID	613	92,000.00	92,539.00	0.00	92,539.00	100.00%	95.89%
10	OTHER STATE AID	619	214,125.00	214,125.00	0.00	214,125.00	100.00%	100.00%
10	STATE EQUALIZ. AID	621	16,086,025.00	16,086,025.00	5,789,230.00	16,057,535.00	99.82%	100.00%
10	SPECIAL PROJ. GRANTS	630	0.00	0.00	3,966.84	3,966.84	0.00%	188.99%
10	ST.REV.THURU.LOC.GOV.	660	4,650.00	4,650.00	0.00	4,005.82	86.15%	103.81%
10	TAX EXEMPT COMP. AID	691	91,919.00	91,919.00	91,919.00	91,919.00	100.00%	100.00%
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	272,997.00	246,755.00	166,882.96	205,565.58	83.31%	76.27%
10	IASA - TITLE 1	751	544,821.00	474,573.00	396,083.81	396,083.81	83.46%	84.05%
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	34,463.00	228,855.00	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	1,284.60	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	142,537.36	0.00	123,391.16	86.57%	55.00%
10	OTHER ADJUSTMENTS	969	0.00	0.00	0.00	442.51	0.00%	0.00%
10	REFUND OF PRIOR YEAR EXPENSE	971	25,000.00	25,000.00	0.00	0.00	0.00%	89.50%
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	410.00	15,924.00	104.76%	91.81%
10	GENERAL FUND	---	30,682,585.00	30,700,706.36	12,209,965.10	30,721,070.82	100.07%	99.45%
21	RECEIPTS FROM GIFTS	291	26,605.00	26,605.00	158.00	44,126.75	165.86%	0.00%
21	MISC. REVENUES	990	0.00	0.00	0.00	0.00	0.00%	0.00%
21	SPECIAL REVENUE TRUST FUND	---	26,605.00	26,605.00	158.00	44,126.75	165.86%	0.00%
22	RECEIPTS FROM GIFTS	291	0.00	0.00	14,551.60	287,082.71	0.00%	0.00%
22	DISTRICT ACTIVITY ACCOUNT	---	0.00	0.00	14,551.60	287,082.71	0.00%	0.00%
27	TRANSFER FRM FUND 10	110	3,464,701.00	3,464,701.00	3,512,360.93	3,512,360.93	101.38%	97.30%
27	TRANSIT OF STATE AID	316	7,000.00	7,000.00	1,751.00	6,564.00	93.77%	172.35%
27	SP.ED.OPEN ENROLMENT	347	24,810.00	24,810.00	38,059.25	38,059.25	153.40%	0.00%
27	HNDCPD. AID VIA CESA	516	12,000.00	12,000.00	2,050.73	7,311.13	60.93%	76.25%
27	HANDICAPPED AID	611	1,095,226.00	1,095,226.00	304,430.00	1,141,647.00	104.24%	105.64%

Fnd	Description	Source	2013-14	2013-14	June 2013-14	2013-14	2013-14	2012-13
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
27	HIGH COST SP.ED. AID	625	12,000.00	12,000.00	0.00	0.00	0.00%	0.00%
27	HIGH COST SP.ED. AID	711	5,000.00	5,000.00	0.00	0.00	0.00%	0.00%
27	SPECIAL PROJ. GRANTS	730	556,397.00	556,397.00	241,079.57	475,769.64	85.51%	99.45%
27	FEDERAL AID THRU STATE OF WI	780	120,000.00	120,000.00	16,355.15	114,163.91	95.14%	188.68%
27	SPECIAL ED. & RELATED SERVICES ---		5,297,134.00	5,297,134.00	4,116,086.63	5,295,875.86	99.98%	102.01%
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	3,240,634.00	3,240,634.00	0.00	3,240,634.00	100.00%	100.00%
39	INTEREST ON INVEST.	280	2,500.00	2,500.00	185.42	2,616.58	104.66%	103.25%
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 ---		3,243,134.00	3,243,134.00	185.42	3,243,250.58	100.00%	100.00%
50	TRANSFER FRM FUND 10	110	0.00	0.00	0.00	0.00	0.00%	0.00%
50	PUPIL LUNCH RECEIPTS	251	578,150.00	578,150.00	-7,621.05	606,075.89	104.83%	95.02%
50	ADULT LUNCH RECEIPTS	252	20,000.00	20,000.00	16,064.35	16,064.35	80.32%	83.56%
50	OTH FOOD SRVC SALES	259	40,200.00	60,200.00	8,405.64	43,620.67	72.46%	79.98%
50	INTEREST ON INVEST.	280	250.00	250.00	327.00	327.00	130.80%	77.94%
50	STATE FOOD SERV. AID	617	22,703.00	22,703.00	0.00	23,739.93	104.57%	94.01%
50	SPECIAL PROJ. GRANTS	630	0.00	0.00	0.00	0.00	0.00%	0.00%
50	DONATED COMMODITIES	714	87,854.00	87,854.00	81,885.34	81,885.34	93.21%	91.91%
50	FED. FOOD SERV. AID	717	555,000.00	555,000.00	92,053.66	595,493.60	107.30%	103.25%
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 ---		1,304,157.00	1,324,157.00	191,114.94	1,367,206.78	103.25%	97.38%
72	INTEREST ON INVEST.	280	100.00	100.00	0.01	353.26	353.26%	0.00%
72	RECEIPTS FROM GIFTS	291	0.00	0.00	0.00	5,000.00	0.00%	0.00%
72	EXPENDABLE TRUST FUND ---		100.00	100.00	0.01	5,353.26	5353.26%	0.00%
73	INTEREST ON INVEST.	280	2,000.00	2,000.00	225.28	3,198.55	159.93%	176.23%
73	CONTRIB.TO TRUST FD.	951	1,136,791.00	1,136,791.00	1,083,413.99	1,083,413.99	95.30%	93.45%
73	OPEB RETIREE CONTRIBUTION	952	0.00	0.00	83,385.77	83,385.77	0.00%	0.00%
73	EMPLOYEE BENEFIT FUND ---		1,138,791.00	1,138,791.00	1,167,025.04	1,169,998.31	102.74%	93.56%
80	TAXES (CURRENT YEAR)	211	58,384.00	58,384.00	0.00	58,384.00	100.00%	100.00%
80	COMMUNITY SERVIC FEE	272	22,000.00	22,000.00	6,566.83	23,814.75	108.25%	155.38%
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	6,566.83	82,198.75	102.26%	115.16%
95	TRANSIT OF FED. AIDS	317	19,747.00	19,747.00	20,490.00	20,490.00	103.76%	97.79%
95	SPECIAL PROJ. GRANTS	630	0.00	0.00	23,559.29	23,559.29	0.00%	0.00%
95	SPECIAL PROJ. GRANTS	730	53,526.00	55,495.00	43,651.62	43,651.62	78.66%	76.08%

			2013-14	2013-14	June 2013-14	2013-14	2013-14	2012-13
Fnd	Description	Source	Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
95	COOP PROGRAMS-FISCAL AGENT	---	73,273.00	75,242.00	87,700.91	87,700.91	116.56%	82.64%
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Grand Revenue Totals			41,846,163.00	41,886,253.36	17,793,354.48	42,303,864.73	101.00%	101.40%

Number of Accounts: 227

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

Fnd	Description	Object	2013-14	2013-14	June 2013-14	2013-14	2013-14	2012-13
			Original Budget	Revised Budget	Monthly Activity	FYTD Activity	FYTD%	FYTD%
10	SALARIES AND WAGES	1--	14,484,071.00	14,416,357.34	2,744,515.82	14,411,806.43	99.97%	100.64%
10	EMPLOYEE BENEFITS	2--	6,758,718.00	6,764,363.00	1,100,750.85	6,667,853.12	98.57%	98.64%
10	PURCHASED SERVICES	3--	4,379,768.00	4,460,816.80	872,497.80	4,386,522.74	98.33%	99.25%
10	NON-CAPITAL OBJECTS	4--	1,161,650.00	1,099,653.25	85,500.46	1,058,268.92	96.24%	90.53%
10	CAPITAL OBJECTS	5--	562,730.00	634,420.96	124,175.17	641,140.45	101.06%	99.24%
10	DEBT RETIREMENT	6--	1,452.00	1,452.00	0.00	1,452.00	100.00%	100.00%
10	INSURANCE/JUDGMENTS	7--	259,624.00	259,624.00	64.85	243,560.63	93.81%	99.75%
10	INTERFUND TRANSFERS	8--	3,464,701.00	3,464,701.00	3,512,360.93	3,512,360.93	101.38%	97.30%
10	DUES/FEES/MISCL.	9--	86,886.00	85,960.01	-144.62	84,573.42	98.39%	107.16%
10	GENERAL FUND	---	31,159,600.00	31,187,348.36	8,439,721.26	31,007,538.64	99.42%	99.29%
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	960.00	0.00%	121.94%
21	NON-CAPITAL OBJECTS	4--	12,521.00	12,521.00	0.00	14,754.66	117.84%	1478.78%
21	CAPITAL OBJECTS	5--	16,000.00	16,000.00	0.00	66,886.33	418.04%	0.00%
21	DUES/FEES/MISCL.	9--	0.00	0.00	327.00	2,155.99	0.00%	0.00%
21	SPECIAL REVENUE TRUST FUN	---	28,521.00	28,521.00	327.00	84,756.98	297.17%	2975.20%
22	SALARIES AND WAGES	1--	0.00	0.00	2,026.01	4,401.01	0.00%	0.00%
22	EMPLOYEE BENEFITS	2--	0.00	0.00	157.24	435.11	0.00%	0.00%
22	PURCHASED SERVICES	3--	0.00	0.00	3,171.50	29,715.47	0.00%	0.00%
22	NON-CAPITAL OBJECTS	4--	0.00	0.00	15,506.97	193,731.08	0.00%	0.00%
22	CAPITAL OBJECTS	5--	0.00	0.00	613.00	6,764.99	0.00%	0.00%
22	DUES/FEES/MISCL.	9--	0.00	0.00	2,325.45	30,151.85	0.00%	0.00%
22	DISTRICT ACTIVITY ACCOUNT	---	0.00	0.00	23,800.17	265,199.51	0.00%	0.00%
27	SALARIES AND WAGES	1--	2,934,185.00	2,936,985.00	622,282.56	2,918,853.24	99.38%	104.55%
27	EMPLOYEE BENEFITS	2--	1,509,729.00	1,509,729.00	448,131.05	1,483,645.45	98.27%	98.48%
27	PURCHASED SERVICES	3--	800,757.00	801,957.00	237,595.69	860,212.19	107.26%	101.16%
27	NON-CAPITAL OBJECTS	4--	37,313.00	33,313.00	1,590.58	23,703.82	71.15%	70.60%
27	CAPITAL OBJECTS	5--	11,600.00	11,600.00	0.00	6,586.16	56.78%	99.47%
27	DUES/FEES/MISCL.	9--	3,550.00	3,550.00	890.00	2,875.00	80.99%	56.41%
27	SPECIAL ED. & RELATED SER	---	5,297,134.00	5,297,134.00	1,310,489.88	5,295,875.86	99.98%	102.01%
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--	3,240,583.00	3,240,583.00	0.00	3,294,610.94	101.67%	99.93%
39	REFERENDUM APPROVED DEBT	---	3,240,583.00	3,240,583.00	0.00	3,294,610.94	101.67%	99.93%
50	SALARIES AND WAGES	1--	393,858.00	393,858.00	69,385.37	416,768.76	105.82%	103.00%
50	EMPLOYEE BENEFITS	2--	238,930.00	238,930.00	68,436.50	236,940.20	99.17%	102.37%
50	PURCHASED SERVICES	3--	29,215.00	34,115.00	5,041.59	38,324.31	112.34%	75.00%
50	NON-CAPITAL OBJECTS	4--	630,435.00	645,810.00	131,512.30	684,787.33	106.04%	103.07%
50	CAPITAL OBJECTS	5--	6,000.00	4,100.00	0.00	5,889.75	143.65%	32.87%
50	DUES/FEES/MISCL.	9--	5,000.00	6,625.00	1,480.00	6,240.00	94.19%	101.18%
50	FOOD SERVICE FUND	---	1,303,438.00	1,323,438.00	275,855.76	1,388,950.35	104.95%	101.60%
72	DUES/FEES/MISCL.	9--	0.00	0.00	0.00	5,000.00	0.00%	0.00%

Fnd	Description	Object	2013-14 Original Budget	2013-14 Revised Budget	June 2013-14 Monthly Activity	2013-14 FYTD Activity	2013-14 FYTD%	2012-13 FYTD%
72	EXPENDABLE TRUST FUND	---	0.00	0.00	0.00	5,000.00	0.00%	0.00%
73	DUES/FEES/MISCL.	9--	1,082,658.00	1,082,658.00	1,111,237.76	1,111,237.76	102.64%	93.45%
73	EMPLOYEE BENEFIT FUND	---	1,082,658.00	1,082,658.00	1,111,237.76	1,111,237.76	102.64%	93.45%
80	SALARIES AND WAGES	1--	27,002.00	27,002.00	9,249.10	30,580.81	113.25%	118.22%
80	EMPLOYEE BENEFITS	2--	3,302.00	3,302.00	1,103.39	3,024.21	91.59%	98.47%
80	PURCHASED SERVICES	3--	43,777.00	43,777.00	31,792.25	41,164.19	94.03%	102.57%
80	NON-CAPITAL OBJECTS	4--	2,485.00	2,485.00	5,420.20	9,496.05	382.13%	70.15%
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	367.10	0.00%	0.00%
80	COMMUNITY SERVICE	---	76,566.00	76,566.00	47,564.94	84,632.36	110.54%	106.39%
95	SALARIES AND WAGES	1--	35,378.00	35,563.00	16,395.48	42,783.51	120.30%	75.27%
95	EMPLOYEE BENEFITS	2--	8,300.00	8,280.00	4,143.96	13,847.32	167.24%	75.32%
95	PURCHASED SERVICES	3--	8,507.00	9,883.00	9,588.40	12,689.42	128.40%	77.14%
95	NON-CAPITAL OBJECTS	4--	18,661.00	19,061.00	555.00	12,724.38	66.76%	97.65%
95	CAPITAL OBJECTS	5--	2,300.00	2,300.00	0.00	3,577.00	155.52%	108.57%
95	INTERFUND TRANSFERS	8--	0.00	0.00	0.00	0.00	0.00%	0.00%
95	DUES/FEES/MISCL.	9--	127.00	155.00	2,079.28	2,079.28	1341.47%	0.00%
95	COOP PROGRAMS-FISCAL AGEN	---	73,273.00	75,242.00	32,762.12	87,700.91	116.56%	82.64%
Grand Expense Totals			42,261,773.00	42,311,490.36	11,241,758.89	42,625,503.31	100.74%	101.09%

Number of Accounts: 3408

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

Fund	Description	June 2013-14 Ending Balance	Prior Month Ending Balance	2013-14 Beginning Balance	June 2012-13 Ending Balance
10	- GENERAL FUND	8,216,979.55CR	4,446,735.71CR	8,503,447.37CR	8,503,447.37CR
21	- SPECIAL REVENUE TRUST FUND	15,760.29CR	15,929.29CR	56,390.52CR	56,390.52CR
22	- DISTRICT ACTIVITY ACCOUNT	101,698.93CR	110,947.50CR	79,815.73CR	79,815.73CR
27	- SPECIAL ED. & RELATED SERVICES	0.00	2,805,596.75	0.00	0.00
39	- REFERENDUM APPROVED DEBT	727,810.97CR	727,625.55CR	779,171.33CR	779,171.33CR
50	- FOOD SERVICE FUND	84,331.73CR	169,072.55CR	106,075.30CR	106,075.30CR
72	- EXPENDABLE TRUST FUND	1,100,769.70CR	1,100,769.69CR	1,031,630.22CR	1,031,630.22CR
73	- EMPLOYEE BENEFIT FUND	314,518.18CR	258,730.90CR	255,757.63CR	255,757.63CR
75	- NON-EXPENDABLE TRUST FUND	3,000.00CR	3,000.00CR	3,000.00CR	3,000.00CR
80	- COMMUNITY SERVICE	23,509.68CR	64,507.79CR	25,943.29CR	25,943.29CR
95	- COOP PROGRAMS-FISCAL AGENT	1.00CR	54,937.79	0.00	0.00
Grand Equity Totals		10,588,380.03CR	4,036,784.44CR	10,841,231.39CR	10,841,231.39CR

Number of Accounts: 64

\*\*\*\*\* 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* 2,412,745	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	8,216,980* 2,457,634
<b>August</b>	5,612,673* 1,659,645	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	
<b>September</b>	4,828,464* 4,582,504	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	
<b>October</b>	4,660,347* 4,414,388	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	
<b>November</b>	2,646,801* 2,400,842	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	
<b>December</b>	845,064* 599,104	452,520* 206,560	1,107,528	547,541	895,246	-1,483,465	738,522	751,018	752,773* 751,023	
<b>January</b>	2,704,207* 2,458,248	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	
<b>February</b>	4,150,392* 3,904,432	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	
<b>March</b>	4,231,219* 3,985,259	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	
<b>April</b>	5,912,116* 5,666,156	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	
<b>May</b>	4,034,744* 3,788,784	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	
<b>June</b>	2,266,892* 2,020,933	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	

\* 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 June, 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)	\$ 5,309,657.24	\$ 1,348,835.99
Referendum Debt - PremierBank	(1458241)	\$ 727,810.97	\$ 727,625.55
<u>Other Cash &amp; Investment Accounts</u>			
Local Government Investment Pool (LGIP)		\$ -	\$ -
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 6,687,468.21</b>	<b>\$ 2,726,461.54</b>