

To: Board of Education

From: Sharon Raschke

Date: June 20, 2018

RE: Financial Update - May 31, 2018

Financial updates to the Board are provided at the close of November, March, May, and June each year. The purpose of this memo is to provide an overview of financial performance through May 31, 2018. Included with this Financial Update is a compilation of individual financial narratives that were prepared by the administrators, department managers, and program directors.

The "Board Monthly Financial Report" summarizes the revenue and expenditures of the General Fund, Community Services Fund, and Food Services Fund to the functional level, consistent with the actual Board adopted budget. The Board receives this report monthly.

The "Expenses by Building/Program" provides additional detail by building and function. It is the summary referenced by the administrators and managers when summarizing their assessment of financial performance.

Financial Summary

The budget is developed based on planned funding, staff, and programs with the most accurate information available at the time. Consistent with what we have done historically, we budget based on full staffing and do not prorate based on vacancies that might occur due to mid-year turnover or leave of absences. Administrators, directors, and managers are conservative and careful in authorizing spending. Some expenses, such as utilities, can be volatile and may be somewhat unpredictable. Other expenses, such as tax refunds and deductibles on property insurance claims, are budgeted based on historical data, but favorable circumstances may allow us to minimize such expenditures in a given year. Inherent to our philosophy, budgets are not spent out simply because money has been approved. When final results come in under budget the excess funds are either carried over to the following year, when applicable by board policy, or added to fund balance.

Review of Revenue Budget Categories

General Fund Revenue - Revenue amounts are projected or estimated based on the amount and timing of payments for state aid per pupil foundation, number of students, local property taxes, federal grants, state grants, local grants, and other local revenue.

Foundation Allowance - The state aid per pupil foundation was based on \$7,905. The student count was planned based on the October 2017 student count of 3,626 (3,584 general ed.). The actual foundation allowance is based on 90% October 2017 and 10% February 2017 counts. The February 2017 count was 3,588 (3,539 general ed.).

MPSERS cost offsets – The Retirement Rate offset and Retirement unfunded stabilization amounts were estimates at the time of the November Budget Amendment. Final revenue will be \$3,656,000. We received \$226,882 more than budgeted for the UAAL cost offset. We received a one-time payment of \$136,945 to hold employers harmless from the increased normal costs due to a reduction in assumed rate of return on the 2010 early retirement incentive. In April 2018, we also received \$20,943 to offset the additional 4% mandatory employer contribution of Public Act 92 of 2017 for participants in the Pension Plus 2 plan. The total favorable variance attributable to MPSERS will be \$385,000.

Other State Categoricals – Also included are the Foundation Guarantee we have received annually since 2015-16, various Early Literacy Grants, Data Collection, and First Robotics.

Indirect/Direct Transfers to General Fund – The budgeted transfers are \$134,068 (10%) from Food Service and \$84,524 (5%) from Community Education. Transfers through May 31 were \$116,671 and \$73,997, respectively.

Review of Expense Budget Categories

The percentage of expenses used that are reported in the financial reports include expenses paid and encumbered (open purchase orders). Buildings and other programs have varying levels of purchase orders that have been issued for anticipated expenses. This may be misconstrued that a building or department has spent a larger portion of its annual budget or is doing better or worse than previous years. Please be cautious of making judgments without having the background information that supports the budget information presented.

Payroll – Expenses for salaries affect every building/program area with staff. The budget for salaries is based on annualized contracts. Year to date payroll was approximately 92% complete for non-teaching staff and 75% complete for teaching staff.

Leave of absences affect overall results compared to budget. When staff has enough sick days banked to be paid for the duration of the leave, we incur the cost of the absent staff plus the cost of a substitute for that position. When a portion of the leave of absence is unpaid the lower cost of the substitute results in a reduced cost of coverage for a particular position. So far this year, we have managed or are currently managing leaves of absences for 43 employees, including 22 teachers, 6 B&G, 1 secretary, 3 para professionals, 2 F&N, 5 transportation, and 4 individual contract employees. Paid leaves create vacancies that need to be filled with sub employees and result in a negative variance to budget. For teachers whose leave of absence was the entire school year, we already adjusted the budget for the savings due to the unpaid portion of the leave.

Health-Related Benefits – The 2017-18 budget for health related expenses is a combination of MESSA fully insured medical, dental, vision, LTD, Life, and BCBS fully insured medical. The health costs will vary from budget mostly because of enrollment changes at open enrollment. For example, an employee who opted out of coverage changes to full family coverage on January 1 due to an open enrollment election would be a negative variance. At this time 11 months of the 12 month annual health budget has been recorded.

Health renewal rates for 2018-19 for BCN direct for Transportation and Jenkins employees have been received. BCN direct increased 12.74%. Health renewals for MESSA PAK rates (includes medical, dental, vision, LTD and life) were an 18 month renewal in July 2017. The renewal will now be on a calendar year basis and renew January 1, 2019. All employee group bargaining contract financial parameters, including the district health care contributions, are currently being negotiated.

Retirement Costs – Expenses for MPSERS retirement affect every building/program area with staff. The rate charged per employee is completely dependent on the individual employee's retirement elections. The employer contribution to the defined benefit plan is 20.96%-27.16%. The employer contribution to the defined contribution plan is 4%-9%. The District's MPSERS liability and rate stabilization rate is estimated to be 11.32% of the budgeted 2017-18 wages. An additional 2.28% of budgeted 2017-18 wages is included in retirement costs for a one-time payment toward reducing the amortization period of the 2010 early retirement incentive. The amount paid for the rate stabilization and the one-time payment flows through our books, meaning we receive revenue to match the expenses subsequently invoiced back by MPSERS. The majority of employees' elections require the District to pay 39.16% in total. We pay as much as 43.76% for employees electing the newest defined benefit plan. The District pays 43.56% for newly hired employees who completely opt out of the State Retirement system and make contributions on their own toward retirement. Total MPSERS contributions for 2017-18 are estimated to be \$8,000,000 of the General Fund expenses, inclusive of the offsetting revenue received from MPSERS.

In December 2017, the Supreme Court ruled that PA 75 of 2010, which was in effect from July 1, 2010 until September 4, 2012, was unconstitutional. The act mandated that members contribute 3% of their compensation to the Retiree Healthcare Fund. The ruling required that member contributions, which were being held in escrow at ORS, be refunded to members. The Michigan Office of Retirement Services, in turn, pushed that money back to the school districts to issue the refunds. We refunded the contributions from 292 of our active employees on April 11. Refunds for our 335 former employees are anticipated to be paid by June 30. Any refunds for former employees we cannot locate will be escheated to the State after one year per the Michigan Disposition of Unclaimed Property Law.

Payroll Taxes – Expenses for FICA/Medicare payroll taxes affect every building/program area with staff. Payroll taxes are budgeted at 7.65% of salaries. However, Cafeteria/Section 125 elections and employee health premiums are exempted from FICA/Medicare taxes. Employee health premiums and elections for HSA/FSA programs

through June 30 are estimated to be \$1,097,525. This will contribute to a favorable variance in budgeted FICA taxes of \$84,000 for 2017-18.

Board of Education – This category includes activities of the Board of Education including board stipends, workshops, legal, unemployment, audit, and election costs. Favorable variances of \$30,000 will result from no unemployment claims and limited management consulting fees. We have had multiple situations requiring the need for extensive legal services. Our 2017-18 budget was \$40,000 based on historical spending of \$36,000 in 2016-17 and \$26,000 in 2015-16. We have spent \$118,000 year to date and anticipate some additional invoices. You will see a final June budget revision to increase this category to \$125,000, an increase of \$85,000. An additional \$8,000 will also be requested for additional legal services incurred for special education.

Executive Administration – This category is for the office of the Superintendent. The budget includes the superintendent and executive director position per contractual obligations. Overall the category will be under budget approximately \$55,000-65,000 due to lower than budgeted purchased management services, travel, and workshop expenses. Most of this favorable variance was planned to be used for more direct improvement of instruction activities, which it was.

Finance – This category includes the business office and associated services. The internal staff are fully functioning in their positions. Part time staff worked fewer hours than budgeted. We had no need for outside contracted support this year. Our contract with WISD for our accounting software support was also reduced due to changes in the WISD support model. Overall the category will be under budget \$40,000-45,000.

Personnel – This category is for the office of personnel. This category is expected to be within budget.

Business Services - This category includes board insurance, non-health claim deductibles, interest expense, property taxes, and property tax refunds interest and collection costs.

Our deductible is \$5,000 for property and liability claims and \$2,500 and for bus and non-bus vehicle claims.

We are responsible to pay property taxes on the houses under life lease until they are converted to public use. The debt taxes paid are refunded by our Debt Fund. The Avery house on Baker Rd was converted to school use by December 31, 2017.

The interest paid to property owners for property tax refunds of the 18.0000 mills operating tax levy is an expense to General Fund. We spent \$2,600 this year.

This category will be \$19,000 favorable to budget.

Technology – Software licenses expenses were less than anticipated. We continue to analyze spending patterns to get a better assessment of software needs. This category will be under budget approximately \$21,000. Please see program report from the Technology Director.

Teaching Supply Per Pupil Allocation – Each building is given a total instructional supply budget to allocate amongst the per pupil “PP” specific line items within the building’s instructional program. The annual budget allocation is approximately \$370,000. The 2017-18 per pupil allocations were as follows:

Half day Y5	\$135.00 per pupil
Full Day K and Y5	\$ 98.10 per pupil
Grades 1-6	\$ 98.10 per pupil
Grades 7-8	\$106.20 per pupil
Grades 9-12	\$109.43 per pupil

In addition, we budgeted for \$140,000 of unspent teaching supply allocation from 2016-17.

Board of Education policy 6604 requires a designated reserve fund for the purpose of carrying forward funds budgeted for Instructional Supplies each year but which are not spent during the fiscal year. Therefore, at the end of each school year, unspent funds are computed and then included in the next year’s budget. The carryover from the 2017-18 allocation will be \$160,000-\$170,000.

Utilities/Security – This category includes district utilities, the liaison officer, and property insurance. Utilities are tracking to come in over the current budget. You will see a final June budget revision to increase the utility budget by \$40,000 to provide a budget for the remaining utility costs.

District Facilities/Rentals –We have received \$126,817 including \$88,168 for pools and facility related revenue. We will spend approximately \$285,000 for the pools and facility related rental costs. We spent \$40,000 over budget for pool related repairs at Wylie and DHS. You will see a final June budget revision to provide an additional budget for the pool repairs.

Please see the report of the Facilities Director for the Buildings and Grounds budget.

Transfers – This category is for recording transfers out of General Fund for consortium, special education tuition, and community services fund subsidy. The Consortium transfer is for our portion of costs associated with our participation in the vocational education program. The Special Education transfers are for our usage of Special Education services housed at other districts.

There was an increase in the number of students participating in Consortium during the 2017-18 school year. Expenses will be over budget for these costs by \$35,000. You will see a final June budget revision to provide an additional budget for the increased cost of participation in the Consortium.

The Athletic Program was budgeted to receive a subsidy up to \$545,426 as approved in the November revision. The transfer will be close to budget.

The Community Education Program was budgeted to return 5% to General Fund to offset a portion of indirect costs without the need for a General Fund subsidy. The program will be close to budget, but a small subsidy may be needed. In 2016-17, General Fund subsidized the Community Education program \$6,915.

Please see the program reports from the Special Education Director, Athletic Director, and Community Education Director.

Grants – Grants are expended in various school buildings and program categories based on approved grant applications. A function realignment request will be included in the June budget amendment.

Debt Services – This category is for the Common Debt Retirement of the 1998 Debt, 2008 Building and Site and Refunding Debt, 2012 Building and Site and Refunding Debt, and 2017 Building and Site and Refunding Debt.

Revenues are property tax collections. Property tax revenues and settlements from the 2017 tax year are being received. Expenditures are principal and interest payments on the bonded debt. While the goal is that these funds have revenue equal to expenses and no fund balance, the timing of payments on the debt and the taxes received from collections generate some fluctuation in balances. We collected sufficient debt taxes with the 2017 levy to cover the November 1, 2017 and May 1, 2018 principal and interest payments without additional borrowing. In 2016-17 we borrowed \$1,110,170 from the State School Bond Loan Fund to make our November 1 interest payment and repaid \$757,925 towards our balance later in the year. In prior years, we had borrowed \$4,854,940 and \$5,688,824 in 2015-16 and 2014-15 respectively. The final payoff of the 2008 unrefunded Building and Site and Refunding Debt was made in May 2018.

With the new November 2017 issue, we are forecasted to borrow from the State School Loan Fund in November 2018. We have not yet recorded the activity of the 2017 Refunding, so expect the revenue and expenditures to be extraordinary in the Debt Fund this year.

Year End Estimate

At this time, the operational revenue over expense is estimated to be \$480,000-\$630,000, in large because of the additional MPSERS payment of \$385,000.

Even with the positive variance projection, you will be presented with a 2017-18 June budget revision for the purpose of appropriating additional expense budgets in some functional areas and realigning some budget appropriations. In addition, the budget amendment will provide an appropriation for other Board actions.

To: Board of Education

From: Sharon Raschke

Date: June 20, 2018

RE: Building/Department Financial Narratives - May 31, 2018

The following is a compilation of information received from administrators and program directors and managers in regard to budget status as of May 31, 2018.

Bates – Bates Elementary School is on target to end the year within the established budget. The budget is in line with expenditures from previous years. The 80% of the overall budget spent at this time of the year is comparable with years past. During the 2017-18 school year, our FTE in the classroom increased by 1.0. Bates will be adding two new staff members for the 2018-19 school year. These staff members will replace a resignation and a new first grade section.

Anticipating our needs for the next year is challenging at this time. We know that we will have the greatest number of sections and greatest number of students that we have ever had here at Bates. We also know that we will be moving to the New Elementary School at some point in the year. It is hard to project what additional costs may be taken on during this move and transition.

Currently, we are projected to have six sections of kindergarten, six sections of first grade and five sections of second grade. This will put both our World Languages as well as our Music Teachers on a “cart” traveling classroom to classroom to teach. We will again schedule our special area staff to be as efficient as possible. Giving all grade level teachers common planning time is a priority, though we are taking the needs of the district into consideration as we look at efficiencies within the schedule. For the 2018-19 school year, we are currently projected to have 7 para-educators on staff, this will be an increase from the 5 para-educators we currently have.

We are projected to end this school year close to spending all of our teaching supply allocation. Team Bates, our Parent Teacher Group, provided grants through fundraising which helped support field trips, assemblies and materials for the classrooms. These grants allowed us to keep more money in per-pupil funds. Bates is working within its established budget.

Cornerstone – Cornerstone Elementary School is on target to end the year within its budget. Expenses are also in line with expenditures from previous years. The 81% of the overall budget spent at this time is comparable to the previous three years. Our teaching staff FTE remained consistent throughout the year. We will be adding an additional first-grade teacher next year to accommodate the current kindergarten numbers.

For the 2018-19 school year, Cornerstone is currently planning on keeping the same amount of sections for second grade, kindergarten, and young fives. We are increasing our first grade sections by one, which will give us six sections. We are continuing to house all the young five sections next year. For young five we are planning on three all-day sections and one AM

section. This is an overall class section increase by 1.0 FTE. We will again schedule our special area staff to be as efficient as possible. Giving all grade level teachers common planning time is a priority. Our para-educator numbers look like they may remain consistent, but adjustment may be made if new families move in with students who need support.

We plan to end the year with carry-over money. The carry-over will be used to replace consumables and replenish old classroom materials. Our Cornerstone Parent Teacher Group provided grants through fundraising which helped support field trips, assemblies, and materials for the classrooms. These grants allowed us to keep more money in per-pupil funds. We will be getting additional pieces added to our playground through the bond. Cornerstone is working within its established budget.

Wylie – Wylie Elementary School is on target to end the year within its budget. The budget is in line with expenditures from previous years. The 79% of the budget spent at this time is comparable to previous years. Our teaching staff remained consistent throughout the year. We did have one member of our staff on maternity leave during the school year. We reduced our number of para-educators this year compared to last year.

For the 2018-19 school year, Wylie will reduce one section of fourth grade and increase one section of third grade based on student numbers. We had one special education teacher retire, and we have hired a new special education teacher so our special education teaching staff will remain constant. Our para-educator numbers will continue to decrease. We will schedule our special area staff to be as efficient as possible, and our P.E. and art teacher will continue to provide intervention support to students.

We plan to end the year with carry-over money. The carry-over funds will be used to support the development of integrated units similar to the integrated units that were created this year (4th grade bridge unit, 4th grade sound unit and 3rd grade invasive species unit). The integrated units will be created, taught and revised by classroom teachers, special area teachers, special education teachers and our instructional coach. We will also incorporate components to support social emotional learning and place based education. This work will support the DCS Strategic Plan. We will also use carry-over money to purchase on-line subscriptions for student Chromebooks. Wylie continues to operate within its established budget.

Creekside – Creekside Intermediate School continues to operate within the established budget. Expenses for 2017-18 have been consistent with previous years and other buildings/departments. We currently have spent a total of 78% of the allotted budget. We will end the year with carry-over money that will be used to continue to support innovative instructional strategies for the 2018-19 school year.

We have had an increase in expenses related to professional learning, Summit learning supplies, new curriculum and special education.

We had one teacher retirement this year. We also had a teacher resignation, a request for an extended maternity leave and a request for a sabbatical. We hired two new fifth grade teachers and a new special education teacher. A 0.5 FTE assistant principal will be hired and we will need to hire a second special education teacher.

Our section numbers will remain the same for the coming school year, with 10 sections at both fifth and sixth grade. The special education population at Creekside will continue to grow for the 2018-19 school year. The numbers are based on the projection of incoming special

education students as they move from Wylie. This special education increase will also mean an increase in para-educators at Creekside for the 2018-19 school year.

Mill Creek – Mill Creek Middle School expenses for 2017-18 have been consistent with expenditures from previous years. As of May, 2018, we have spent 80% of our budget. This is comparable to last year of 80%. Our staffing numbers have remained consistent since the fall.

Additional monies have been spent helping provide additional resources for our mental health initiatives such as additional substitutes in our building to help address safety supports of our individual children. We have also had additional long-term substitutes for extended staff leaves.

Dexter High School - Dexter High School is currently operating well within its budget for the 2017-18 school year. We continue to realize cost savings in better use of technology and efficiency. Also, textbook requests are below average which is also helping. We have also done a better job of monitoring field trip expenses. We do not anticipate any unusual costs between now and the end of the school year. Overall, we are pleased with the utilization of our resources this year and feel our budget expectations were realized.

Special Education - The Special Education Department is currently operating within its overall budget for the 2017-18 school year. Spring 2018 count indicated our Special Education population has increased by 43 students since Spring 2017 count.

A large amount of budget money was spent this year purchasing medical and lifting equipment for our high needs resource room at Creekside. Other areas of expenditures included a curriculum software programs (IXL) for our high needs resource rooms K - 12 and updated assessment material for the Speech and Language Department.

Currently, two of our special education staff are certified CPI trainers. They both need to keep their instructor certification up to date. It is a costly training but extremely important that we have 2 "in house" instructors given the needs of our students and staff. The total cost will be about \$7,500. My specific allocation for staff professional development will not be sufficient to cover this added cost. The overall Special Education budget remains within its budget allotment.

Curriculum and Instruction - The Curriculum and Instruction Support Team has been very active in continuing professional learning opportunities for Y5-12 staff in the areas of reading, writing, assessment literacy, math, social justice, science and technology integration. We have continued our professional development with the Units of Study Writing and Reading with the adoption of the new curricular resources. This year we were able to provide embedded, on-going PD and coaching with the Literacy Ladies and our coaches. We will continue our professional learning opportunities aimed at balanced literacy in grades Y5-6 for 2018-19.

In addition to reading and writing, many teachers have participated in various district and county-wide work groups for their own personalized learning. We were able to purchase teacher resources and hire consultants, Nancy Colflesh and Debbie McFalone, to work with the Wylie Shared Leadership team where our teachers honed their skills at collaborating and facilitating adult learning. We continued our Summit Learning journey in grades 6-8, and are looking forward to adding a fifth-grade team for the 2018-19 school year. At the high school level, we were able to align our Biology and French curricula, and will continue next year with Chemistry, Spanish, ELA and Social Studies.

Through our current budget, we were also able to update our Intervention, English Language Literacy and Mandarin Chinese curricular materials, purchase consumable journals and digital licenses in K-6 Everyday Math, acquire NWEA assessments in grades K-8, and provide teacher book study materials for professional development. We are on track to spend our workshop conference budget by the end of the year and will be able to support limited summer work for teachers to align curriculum, projects and assessments in the areas of Science, World Language, Social Studies and Summit Learning. We will spend all of our supply budget planned for curriculum and instruction. We are planning for continued personalized learning opportunities and innovative instructional approaches in the 2018-19 school year.

Athletics and Community Education –

Athletics Program

Overall the athletic program had many great successes on the field, pool, court or track. We have won several conference championships and have done a great job as well at the state level, including a state championship.

The athletic department operated within the budget established in November. All participation fees that have been collected are posted. The athletic transportation line of the budget was increased during the November budget revision from \$80,000 to \$134,000 to cover the anticipated higher cost of outsourcing transportation. We will end the year using \$110,000 of the \$134,000 for bus trips. We should end the year with a \$25,000 favorable variance to budget.

Athletics never rests. We are beginning work on the Fall season. Teams are all in the midst of summer time practices and weight training.

Athletics and ABCD are currently working on new strategies to help generate new sources of revenue for the athletic department to meet the growing needs for the overall growth of the department.

Community Education Program

Community Education continues to operate within the budget established for the 2017-18 school year. Current expenditures of 87% of the total budget aligns with expenditures at this time last year.

A necessary change to our four-year-old programming this year at Jenkins resulted in reduced revenue; however, revenue is up in several programs, including Youth Enrichment, Adult Enrichment, Youth Sports, Summer Programs, and Half-Day Special Programs. We are hopeful that a strong June and start to summer will help the Aquatics program increase revenue to help cover their expenses.

We continue to strive to reduce expenditures and increase revenue in order to cover our costs and return an indirect cost back to the school district. At this time, Community Education is on track to return 5% of our expenses as an indirect transfer to General Fund. In order to do so, we may need a small subsidy from General Fund of approximately \$5,000. This is a small reduction from 2016-17.

Buildings and Grounds – The Buildings and Grounds department is currently operating within its budget for the 2017-18 school year. The overall budget spent at this time is 88%, compared to 96% of the overall budget spent last year at this time.

B&G had several unexpected repairs since the March narrative that are detailed below:

- Dead tree removal and emergency tree trimming at Copeland - April \$2,150
- Wylie pool heater repairs found during annual testing - mid April \$2,500
- Failing catch basin drain and sink hole at Bates main drive – mid April \$3,590
- Mill Creek chiller repairs required – mid May \$2,452
- Lawn mower break down– early June \$1,268
- High School grinder pump failed – June 7 (waiting for invoice)
- High School chiller failed – June 7 (waiting for invoice)

We anticipate that these expenses will put us over budget on our non-staff lines. However, because of the department supervision structure changes this year, as well as an unfilled maintenance position for 5 months, the cost savings should cover the non-staff overage.

Food and Nutrition - Food & Nutrition, adjusted for revenue accruals and expenses encumbered, are \$1,422,580 revenue and \$1,411,579 expenses through May 31. The Food & Nutrition revenue versus expense through May 31 is \$10,925.

We are operating within our projected budget and are currently ahead of plan, despite having a chemical expense carryover from 2016-17. We experienced several necessary repairs that occurred at the end of the school year. However, we should still remain ahead of plan.

Detailed budget information by school, including monthly profit and loss statements, are available upon request.

Technology – The Technology Department is on track to meet the year’s overall budget. Our classroom technology is showing signs of wear and tear. We have done an excellent job of keeping repair costs down by doing repairs in-house but the parts suppliers are catching up with us and inflating the costs for parts as our equipment ages. We have noticed a 10-20% increase in parts for projectors, Chromebooks, and MacBooks.

Transportation – The Transportation Department is continuing to operate within its allotted budget for this year. One of our main concerns that we would like to shed light upon is our struggle to retain bus drivers as well as entice new drivers to join the Dexter Community Schools Transportation Department.

Currently we have two open routes. My concerns are still very high on how to retain good quality drivers. As fast as we hire and train a new driver, we have other drivers leaving for better career opportunities. We are currently holding steady at 30 routes, three of these are special education bus routes. With only 27 regular education bus routes, we will have fuller buses and longer ride times.

The current shortage of bus drivers is a nationwide problem. It affects not only our department but also the athletic department, as we are unable to provide transportation to sporting events during our normal afternoon bus routes. For this year’s sports, we were unable to provide transportation for 126 trips. These 126 trips needed to be transported by other means such as Getaway buses for athletic games. This is a hardship for our drivers, leaving the bus drivers to look elsewhere to make a better income, because of fewer opportunities to make extra pay. As always, we will continue to monitor and evaluate our operations.

Utilities – With the departure of the previous Executive Director of Support Services, we do not have the previous methodology that was used to report the units of use and cost of electricity and gas. We are reevaluating how to report utility information for future reports.



Board Monthly Financial Report

Fiscal Year to Date 05/31/18

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	5,125,513.00	48,446.63	4,783,394.62	.00	342,118.38	93	5,011,091.15
Function Code R100 - Local Sources - 100 Totals	\$5,125,513.00	\$48,446.63	\$4,783,394.62	\$0.00	\$342,118.38	93 %	\$5,011,091.15
Function Code R200 - Non-Education Sources - 200							
	5,254.00	7,500.00	7,500.00	.00	(2,246.00)	143	6,884.13
Function Code R200 - Non-Education Sources - 200 Totals	\$5,254.00	\$7,500.00	\$7,500.00	\$0.00	(\$2,246.00)	143 %	\$6,884.13
Function Code R300 - State Sources - 300							
	29,472,561.00	2,712,615.00	21,940,264.08	.00	7,532,296.92	74	20,665,470.72
Function Code R300 - State Sources - 300 Totals	\$29,472,561.00	\$2,712,615.00	\$21,940,264.08	\$0.00	\$7,532,296.92	74 %	\$20,665,470.72
Function Code R400 - Federal Sources - 400							
	1,310,766.00	.00	450,389.35	.00	860,376.65	34	1,790.89
Function Code R400 - Federal Sources - 400 Totals	\$1,310,766.00	\$0.00	\$450,389.35	\$0.00	\$860,376.65	34 %	\$1,790.89
Function Code R500 - ISD / Other Sources - 500							
	4,485,678.00	100.00	3,546,170.04	.00	939,507.96	79	3,512,772.47
Function Code R500 - ISD / Other Sources - 500 Totals	\$4,485,678.00	\$100.00	\$3,546,170.04	\$0.00	\$939,507.96	79 %	\$3,512,772.47
Function Code R600 - In from other Funds - 600							
	218,592.00	40,571.68	190,668.01	.00	27,923.99	87	187,284.67
Function Code R600 - In from other Funds - 600 Totals	\$218,592.00	\$40,571.68	\$190,668.01	\$0.00	\$27,923.99	87 %	\$187,284.67
Account Type Revenue Totals	\$40,618,364.00	\$2,809,233.31	\$30,918,386.10	\$0.00	\$9,699,977.90	76 %	\$29,385,294.03
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110	20,286,478.00	1,743,339.74	15,801,696.19	5,296.89	4,479,484.92	78	15,164,692.98
Sub Function Code 120 - Added Needs - 120	4,150,898.00	402,223.37	3,209,453.42	.00	941,444.58	77	2,941,946.78
Function Code 100 - Instruction Totals	\$24,437,376.00	\$2,145,563.11	\$19,011,149.61	\$5,296.89	\$5,420,929.50	78 %	\$18,106,639.76
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	4,418,275.00	367,792.75	3,468,695.83	27,647.25	921,931.92	79	3,158,745.32
Sub Function Code 220 - Support Services-Instructional - 220	2,092,303.00	157,210.85	1,828,317.65	7,645.00	256,340.35	87	1,717,754.73
Sub Function Code 230 - Support Services-Administration - 230	765,109.00	57,594.67	672,218.74	81.50	92,808.76	88	551,744.23
Sub Function Code 240 - Support Services-School Admin - 240	2,305,412.00	192,602.43	2,048,407.47	6,158.00	250,846.53	89	1,979,473.00
Sub Function Code 250 - Support Services-Business - 250	685,380.00	46,315.79	565,268.64	.00	120,111.36	82	547,960.46
Sub Function Code 260 - Operations and Maintenance - 260	3,585,818.00	173,945.13	2,961,232.08	156,830.60	467,755.32	83	3,086,721.16
Sub Function Code 270 - Pupil Transportation - 270	1,603,298.00	156,206.91	1,322,932.91	21,040.17	259,324.92	83	1,331,101.34
Sub Function Code 280 - Support Services-Central - 280	287,458.00	21,906.02	255,124.17	.00	32,333.83	89	246,078.91
Function Code 200 - Supporting Services Totals	\$15,743,053.00	\$1,173,574.55	\$13,122,197.49	\$219,402.52	\$2,401,452.99	83 %	\$12,619,579.15
Function Code 300 - Community Services							
Sub Function Code 320 - Community Recreation - 320	264,196.00	24,528.27	251,447.89	7,373.56	5,374.55	95	286,536.47
Sub Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	+++	1,757.89
Sub Function Code 350 - Care of Children - 350	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 370 - Non Public School Pupils - 370	10,261.00	.00	.00	.00	10,261.00	0	.00
Sub Function Code 390 - Other Community Services - 390	(10,261.00)	.00	.00	.00	(10,261.00)	0	.00
Function Code 300 - Community Services Totals	\$264,196.00	\$24,528.27	\$251,447.89	\$7,373.56	\$5,374.55	95 %	\$288,294.36
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	.00	.00	.00	.00	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	545,426.00	150,000.00	450,000.00	.00	95,426.00	83	400,000.00



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Function Code 500-600 - Other Financing Uses Totals	\$545,426.00	\$150,000.00	\$450,000.00	\$0.00	\$95,426.00	83 %	\$400,000.00
Account Type Expense Totals	\$40,990,051.00	\$3,493,665.93	\$32,834,794.99	\$232,072.97	\$7,923,183.04	80 %	\$31,414,513.27
Fund(COA) 11 - General Fund Totals	(\$371,687.00)	(\$684,432.62)	(\$1,916,408.89)	(\$232,072.97)	\$1,776,794.86	516 %	(\$2,029,219.24)



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 23 - Community Service Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,014,800.00	115,503.91	1,878,641.32	.00	136,158.68	93	1,943,838.50
Function Code R100 - Local Sources - 100 Totals	\$2,014,800.00	\$115,503.91	\$1,878,641.32	\$0.00	\$136,158.68	93 %	\$1,943,838.50
Function Code R300 - State Sources - 300							
	47,068.00	.00	23,196.03	.00	23,871.97	49	15,266.39
Function Code R300 - State Sources - 300 Totals	\$47,068.00	\$0.00	\$23,196.03	\$0.00	\$23,871.97	49 %	\$15,266.39
Function Code R400 - Federal Sources - 400							
	125,000.00	.00	102,361.90	.00	22,638.10	82	83,028.66
Function Code R400 - Federal Sources - 400 Totals	\$125,000.00	\$0.00	\$102,361.90	\$0.00	\$22,638.10	82 %	\$83,028.66
Function Code R500 - ISD / Other Sources - 500							
	.00	.00	.00	.00	.00	+++	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Function Code R600 - In from other Funds - 600							
	545,426.00	150,000.00	450,000.00	.00	95,426.00	83	400,000.00
Function Code R600 - In from other Funds - 600 Totals	\$545,426.00	\$150,000.00	\$450,000.00	\$0.00	\$95,426.00	83 %	\$400,000.00
Account Type Revenue Totals	\$2,732,294.00	\$265,503.91	\$2,454,199.25	\$0.00	\$278,094.75	90 %	\$2,442,133.55
Account Type Expense							
Function Code 100 - Instruction							
Sub Function Code 110 - Basic Functions - 110							
	183,590.00	19,834.59	163,639.47	77.40	19,873.13	89	137,445.70
Function Code 100 - Instruction Totals	\$183,590.00	\$19,834.59	\$163,639.47	\$77.40	\$19,873.13	89 %	\$137,445.70
Function Code 200 - Supporting Services							
Sub Function Code 220 - Support Services-Instructional - 220	7,075.00	125.29	5,110.15	.00	1,964.85	72	502.20
Sub Function Code 250 - Support Services-Business - 250	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	66,850.00	3,922.39	52,528.16	11,823.82	2,498.02	79	66,501.20
Sub Function Code 270 - Pupil Transportation - 270	134,000.00	12,225.00	85,507.61	5,920.00	42,572.39	64	51,243.47
Sub Function Code 290 - Support Services-Other - 290	678,276.00	76,665.39	581,456.48	953.78	95,865.74	86	647,210.11
Function Code 200 - Supporting Services Totals	\$886,201.00	\$92,938.07	\$724,602.40	\$18,697.60	\$142,901.00	82 %	\$765,456.98
Function Code 300 - Community Services							
Sub Function Code 310 - Community Services Direction - 310	302,808.00	27,468.26	259,451.70	.00	43,356.30	86	248,136.98
Sub Function Code 320 - Community Recreation - 320	381,702.00	29,648.42	356,840.99	4,696.80	20,164.21	93	336,712.71
Sub Function Code 350 - Care of Children - 350	768,459.00	62,864.32	664,022.75	.00	104,436.25	86	740,421.11
Sub Function Code 390 - Other Community Services - 390	125,000.00	.00	106,120.75	.00	18,879.25	85	86,135.39
Function Code 300 - Community Services Totals	\$1,577,969.00	\$119,981.00	\$1,386,436.19	\$4,696.80	\$186,836.01	88 %	\$1,411,406.19
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600							
	84,524.00	15,094.14	73,996.63	.00	10,527.37	88	75,426.37
Function Code 500-600 - Other Financing Uses Totals	\$84,524.00	\$15,094.14	\$73,996.63	\$0.00	\$10,527.37	88 %	\$75,426.37
Account Type Expense Totals	\$2,732,284.00	\$247,847.80	\$2,348,674.69	\$23,471.80	\$360,137.51	86 %	\$2,389,735.24
Fund(COA) 23 - Community Service Fund Totals	\$10.00	\$17,656.11	\$105,524.56	(\$23,471.80)	(\$82,042.76)	1,055,246 %	\$52,398.31



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	1,034,958.00	129,519.78	971,112.87	.00	63,845.13	94	982,026.39
Function Code R100 - Local Sources - 100 Totals	\$1,034,958.00	\$129,519.78	\$971,112.87	\$0.00	\$63,845.13	94 %	\$982,026.39
Function Code R300 - State Sources - 300							
	58,200.00	5,238.70	50,188.04	.00	8,011.96	86	45,050.76
Function Code R300 - State Sources - 300 Totals	\$58,200.00	\$5,238.70	\$50,188.04	\$0.00	\$8,011.96	86 %	\$45,050.76
Function Code R400 - Federal Sources - 400							
	272,655.00	25,825.51	174,005.78	.00	98,649.22	64	138,378.70
Function Code R400 - Federal Sources - 400 Totals	\$272,655.00	\$25,825.51	\$174,005.78	\$0.00	\$98,649.22	64 %	\$138,378.70
Function Code R500 - ISD / Other Sources - 500							
	109,000.00	11,293.61	85,397.23	.00	23,602.77	78	71,922.03
Function Code R500 - ISD / Other Sources - 500 Totals	\$109,000.00	\$11,293.61	\$85,397.23	\$0.00	\$23,602.77	78 %	\$71,922.03
Account Type Revenue Totals	\$1,474,813.00	\$171,877.60	\$1,280,703.92	\$0.00	\$194,109.08	87 %	\$1,237,377.88
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 210 - Support Services-Pupil - 210	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	2,415.00	.00	2,192.50	.00	222.50	91	2,190.61
Sub Function Code 290 - Support Services-Other - 290	1,338,271.00	137,202.42	1,164,318.26	128,081.39	45,871.35	87	1,116,392.36
Function Code 200 - Supporting Services Totals	\$1,340,686.00	\$137,202.42	\$1,166,510.76	\$128,081.39	\$46,093.85	87 %	\$1,118,582.97
Function Code 500-600 - Other Financing Uses							
Sub Function Code 600 - Fund Modifications - 600	134,068.00	25,477.54	116,671.38	.00	17,396.62	87	111,858.30
Function Code 500-600 - Other Financing Uses Totals	\$134,068.00	\$25,477.54	\$116,671.38	\$0.00	\$17,396.62	87 %	\$111,858.30
Account Type Expense Totals	\$1,474,754.00	\$162,679.96	\$1,283,182.14	\$128,081.39	\$63,490.47	87 %	\$1,230,441.27
Fund(COA) 25 - School Lunch Fund Totals	\$59.00	\$9,197.64	(\$2,478.22)	(\$128,081.39)	\$130,618.61	-4,200 %	\$6,936.61



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 30 - Debt Retirement Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	10,779,319.00	20,577.90	10,536,292.30	.00	243,026.70	98	10,517,149.96
Function Code R100 - Local Sources - 100 Totals	\$10,779,319.00	\$20,577.90	\$10,536,292.30	\$0.00	\$243,026.70	98 %	\$10,517,149.96
Function Code R300 - State Sources - 300							
	.00	.00	192,448.11	.00	(192,448.11)	+++	164,479.71
Function Code R300 - State Sources - 300 Totals	\$0.00	\$0.00	\$192,448.11	\$0.00	(\$192,448.11)	+++	\$164,479.71
Function Code R500 - ISD / Other Sources - 500							
	377,488.00	.00	.00	.00	377,488.00	0	1,110,170.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$377,488.00	\$0.00	\$0.00	\$0.00	\$377,488.00	0 %	\$1,110,170.00
Function Code R600 - In from other Funds - 600							
	.00	.00	.00	.00	.00	+++	.00
Function Code R600 - In from other Funds - 600 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Account Type Revenue Totals	\$11,156,807.00	\$20,577.90	\$10,728,740.41	\$0.00	\$428,066.59	96 %	\$11,791,799.67
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 250 - Support Services-Business - 250	51,000.00	3.21	17,542.82	.00	33,457.18	34	14,836.32
Function Code 200 - Supporting Services Totals	\$51,000.00	\$3.21	\$17,542.82	\$0.00	\$33,457.18	34 %	\$14,836.32
Function Code 500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500	11,105,807.00	3,354,750.00	10,603,816.41	.00	501,990.59	95	10,503,018.76
Function Code 500-600 - Other Financing Uses Totals	\$11,105,807.00	\$3,354,750.00	\$10,603,816.41	\$0.00	\$501,990.59	95 %	\$10,503,018.76
Account Type Expense Totals	\$11,156,807.00	\$3,354,753.21	\$10,621,359.23	\$0.00	\$535,447.77	95 %	\$10,517,855.08
Fund(COA) 30 - Debt Retirement Fund Totals	\$0.00	(\$3,334,175.31)	\$107,381.18	\$0.00	(\$107,381.18)	+++	\$1,273,944.59



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 47 - 2017 Capital Projects Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	.00	.00	53,857,462.20	.00	(53,857,462.20)	+++	.00
Function Code R100 - Local Sources - 100 Totals	\$0.00	\$0.00	\$53,857,462.20	\$0.00	(\$53,857,462.20)	+++	\$0.00
Account Type Revenue Totals							
	\$0.00	\$0.00	\$53,857,462.20	\$0.00	(\$53,857,462.20)	+++	\$0.00
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 230 - Support Services-Administration - 230	.00	.00	19,077.60	.00	(19,077.60)	+++	.00
Sub Function Code 250 - Support Services-Business - 250	.00	.00	2,237.28	.00	(2,237.28)	+++	.00
Sub Function Code 260 - Operations and Maintenance - 260	.00	.00	9,765.00	.00	(9,765.00)	+++	.00
Sub Function Code 270 - Pupil Transportation - 270	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 280 - Support Services-Central - 280	.00	.00	610,555.00	.00	(610,555.00)	+++	.00
Function Code 200 - Supporting Services Totals	\$0.00	\$0.00	\$641,634.88	\$0.00	(\$641,634.88)	+++	\$0.00
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	.00	1,237,345.12	5,053,709.00	.00	(5,053,709.00)	+++	.00
Function Code 400 - Government Agencies & Prior Period Totals	\$0.00	\$1,237,345.12	\$5,053,709.00	\$0.00	(\$5,053,709.00)	+++	\$0.00
Function Code 500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500	.00	.00	.00	.00	.00	+++	.00
Function Code 500-600 - Other Financing Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Account Type Expense Totals							
	\$0.00	\$1,237,345.12	\$5,695,343.88	\$0.00	(\$5,695,343.88)	+++	\$0.00
Fund(COA) 47 - 2017 Capital Projects Fund Totals	\$0.00	(\$1,237,345.12)	\$48,162,118.32	\$0.00	(\$48,162,118.32)	+++	\$0.00



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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Rec'd/Spent	Prior Year FYTD
Fund(COA) 48 - 2008 Capital Projects Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
	2,463,606.00	.00	8,792.63	.00	2,454,813.37	0	12,635.37
Function Code R100 - Local Sources - 100 Totals	\$2,463,606.00	\$0.00	\$8,792.63	\$0.00	\$2,454,813.37	0 %	\$12,635.37
Function Code R500 - ISD / Other Sources - 500							
	47,890,000.00	.00	.00	.00	47,890,000.00	0	.00
Function Code R500 - ISD / Other Sources - 500 Totals	\$47,890,000.00	\$0.00	\$0.00	\$0.00	\$47,890,000.00	0 %	\$0.00
Account Type Revenue Totals	\$50,353,606.00	\$0.00	\$8,792.63	\$0.00	\$50,344,813.37	0 %	\$12,635.37
Account Type Expense							
Function Code 200 - Supporting Services							
Sub Function Code 250 - Support Services-Business - 250	441,844.00	.00	.00	.00	441,844.00	0	.00
Sub Function Code 260 - Operations and Maintenance - 260	.00	.00	.00	.00	.00	+++	.00
Sub Function Code 270 - Pupil Transportation - 270	6,162,000.00	.00	366,610.00	.00	5,795,390.00	6	.00
Sub Function Code 280 - Support Services-Central - 280	10,219,490.00	.00	513,800.80	212,698.25	9,492,990.95	5	692,098.05
Function Code 200 - Supporting Services Totals	\$16,823,334.00	\$0.00	\$880,410.80	\$212,698.25	\$15,730,224.95	5 %	\$692,098.05
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	33,254,447.00	.00	186,406.14	239.40	33,067,801.46	1	254,338.31
Function Code 400 - Government Agencies & Prior Period Totals	\$33,254,447.00	\$0.00	\$186,406.14	\$239.40	\$33,067,801.46	1 %	\$254,338.31
Function Code 500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500	275,825.00	.00	.00	.00	275,825.00	0	.00
Function Code 500-600 - Other Financing Uses Totals	\$275,825.00	\$0.00	\$0.00	\$0.00	\$275,825.00	0 %	\$0.00
Account Type Expense Totals	\$50,353,606.00	\$0.00	\$1,066,816.94	\$212,937.65	\$49,073,851.41	2 %	\$946,436.36
Fund(COA) 48 - 2008 Capital Projects Fund Totals	\$0.00	\$0.00	(\$1,058,024.31)	(\$212,937.65)	\$1,270,961.96	+++	(\$933,800.99)
Grand Totals	(\$371,618.00)	(\$5,229,099.30)	\$45,398,112.64	(\$596,563.81)	(\$45,173,166.83)	-12,216 %	(\$1,629,740.72)



Expenses by Building/Program

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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Fund(COA) 11 - General Fund								
Facility(COA) 00000 - District								
Function(COA) 1122 - Special Education Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1127 - Career Education
Function(COA) 1213 - Health Services	110,071.00	10,503.22	102,119.01	.00	7,951.99	93	98,873.50	Function(COA) 1213 - Health Services
Function(COA) 1219 - Other Pupil Support	.00	(306.13)	5,831.01	.00	(5,831.01)	0	(458.40)	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	442,789.00	30,957.12	405,996.48	.00	36,792.52	92	276,381.35	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1225 - Technology	815,671.00	56,840.16	739,715.70	7,645.00	68,310.30	92	808,555.89	Function(COA) 1225 - Technology
Function(COA) 1226 - Program Direction/Sp Ed	217,563.00	21,242.11	203,900.98	.00	13,662.02	94	182,224.14	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1227 - Academic Student Assessment	54,000.00	.00	28,272.50	.00	25,727.50	52	30,590.00	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1229 - Other Programs/Consortium	.00	.00	.00	.00	.00	0	.00	Function(COA) 1229 - Other Programs/Consortium
Function(COA) 1231 - Board of Education	107,011.00	13,276.00	149,125.77	.00	(42,114.77)	139	56,041.86	Function(COA) 1231 - Board of Education
Function(COA) 1232 - Executive Administration	658,098.00	44,318.67	523,092.97	81.50	134,923.53	79	495,702.37	Function(COA) 1232 - Executive Administration
Function(COA) 1252 - Fiscal Services	648,611.00	46,387.27	548,278.80	.00	100,332.20	85	530,897.72	Function(COA) 1252 - Fiscal Services
Function(COA) 1259 - Other Business Services	36,769.00	(71.48)	16,989.84	.00	19,779.16	46	17,062.74	Function(COA) 1259 - Other Business Services
Function(COA) 1261 - Operating Buildings Services	956,518.00	75,203.49	797,230.12	.00	159,287.88	83	750,886.68	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1266 - Security Services	93,958.00	(66,344.00)	76,358.52	13,387.50	4,211.98	96	70,102.72	Function(COA) 1266 - Security Services
Function(COA) 1282 - Communication Services	10,000.00	.00	3,032.30	.00	6,967.70	30	12,602.47	Function(COA) 1282 - Communication Services
Function(COA) 1283 - Staff/Personnel Services	277,458.00	21,906.02	252,091.87	.00	25,366.13	91	233,476.44	Function(COA) 1283 - Staff/Personnel Services
Function(COA) 1284 - Non-Instructional Technology Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1284 - Non-Instructional Technology Services
Function(COA) 1321 - Community Recreation	264,196.00	24,528.27	251,447.89	7,373.56	5,374.55	98	286,536.47	Function(COA) 1321 - Community Recreation
Function(COA) 1371 - Non-Public School Pupils	10,261.00	.00	.00	.00	10,261.00	0	.00	Function(COA) 1371 - Non-Public School Pupils
Function(COA) 1391 - Other Community Services	(10,261.00)	.00	.00	.00	(10,261.00)	0	.00	Function(COA) 1391 - Other Community Services
Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan	.00	.00	.00	.00	.00	0	.00	Function(COA) 1411 - Payments to Other Public Schools Within the State of Michigan
Function(COA) 1455 - Building Acquisition	.00	.00	.00	.00	.00	0	.00	Function(COA) 1455 - Building Acquisition
Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts	.00	.00	.00	.00	.00	0	.00	Function(COA) 1492 - Adjustments to Prior Period Revenue Accounts
Function(COA) 1611 - Transfer Out to GF	.00	.00	.00	.00	.00	0	.00	Function(COA) 1611 - Transfer Out to GF
Function(COA) 1623 - Transfer to Ath/Comm Ed	545,426.00	150,000.00	450,000.00	.00	95,426.00	83	400,000.00	Function(COA) 1623 - Transfer to Ath/Comm Ed
Facility(COA) 00000 - District Totals	\$5,238,139.00	\$428,440.72	\$4,553,483.76	\$28,487.56	\$656,167.68	87 %	\$4,249,475.95	
Facility(COA) 00214 - Wylie								
Function(COA) 1111 - Elementary Instruction	2,544,240.00	219,862.67	1,972,131.84	.00	572,108.16	78	1,914,152.92	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	653,852.00	66,077.67	534,989.70	.00	118,862.30	82	665,187.64	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	92,869.00	7,559.12	74,895.91	.00	17,973.09	81	80,389.29	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	125,807.00	10,454.91	97,458.15	.00	28,348.85	77	94,243.39	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	46,633.00	3,863.69	36,246.05	.00	10,386.95	78	30,886.95	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	119,853.00	9,928.55	92,606.42	.00	27,246.58	77	113,169.90	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	80,121.00	6,679.64	62,907.27	.00	17,213.73	79	59,346.77	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	79,409.00	6,607.98	61,921.43	.00	17,487.57	78	17,797.23	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	20,804.00	1,437.51	11,331.60	.00	9,472.40	54	9,215.03	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	90,729.00	7,518.12	70,403.66	.00	20,325.34	78	63,112.00	Function(COA) 1222 - Educational Media Services



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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1241 - Office of the Principal	260,223.00	22,725.40	233,158.38	.00	27,064.62	90	223,175.13	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	878.95	Function(COA) 1331 - Community Activities
Facility(COA) 00214 - Wylie Totals	\$4,114,540.00	\$362,715.26	\$3,248,050.41	\$0.00	\$866,489.59	79 %	\$3,271,555.20	
Facility(COA) 00913 - High School								
Function(COA) 1113 - High School Instruction	6,383,573.00	542,364.40	5,010,656.07	4,504.94	1,368,411.99	79	4,787,475.00	Function(COA) 1113 - High School Instruction
Function(COA) 1119 - Summer School Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1119 - Summer School Instruction
Function(COA) 1122 - Special Education Instruction	716,093.00	57,791.43	528,614.70	.00	187,478.30	74	479,848.67	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	35,200.00	2,748.32	21,867.38	.00	13,332.62	62	804.25	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education	258,008.00	10,501.99	181,140.84	.00	76,867.16	70	154,295.66	Function(COA) 1127 - Career Education
Function(COA) 1212 - Guidance Services	629,935.00	43,835.96	453,443.50	.00	176,491.50	72	374,966.61	Function(COA) 1212 - Guidance Services
Function(COA) 1213 - Health Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services	62,972.00	5,310.42	49,556.59	.00	13,415.41	79	47,927.57	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	81,213.00	6,771.22	63,282.41	.00	17,930.59	78	43,632.63	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	122,455.00	10,196.29	95,176.50	.00	27,278.50	78	92,028.38	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	368,576.00	32,332.50	301,390.26	.00	67,185.74	82	356,171.12	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	133,265.00	13,147.78	111,456.66	.00	21,808.34	84	102,682.67	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	73,866.00	6,798.62	58,952.35	.00	14,913.65	80	55,962.01	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	732,667.00	60,283.67	651,859.34	.00	80,807.66	89	632,477.93	Function(COA) 1241 - Office of the Principal
Function(COA) 1249 - Other School Admin	10,000.00	864.48	3,874.93	6,158.00	(32.93)	100	3,300.30	Function(COA) 1249 - Other School Admin
Function(COA) 1271 - Pupil Transportation Services	2,200.00	.00	2,235.32	.00	(35.32)	102	.00	Function(COA) 1271 - Pupil Transportation Services
Facility(COA) 00913 - High School Totals	\$9,610,023.00	\$792,947.08	\$7,533,506.85	\$10,662.94	\$2,065,853.21	79 %	\$7,131,572.80	
Facility(COA) 02949 - Alternative Ed								
Function(COA) 1111 - Elementary Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1111 - Elementary Instruction
Function(COA) 1112 - Middle School Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1112 - Middle School Instruction
Function(COA) 1113 - High School Instruction	174,166.00	(18,654.58)	81,239.88	.00	92,926.12	47	117,295.00	Function(COA) 1113 - High School Instruction
Function(COA) 1125 - Compensatory Education	.00	30,490.00	30,490.00	.00	(30,490.00)	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1218 - Teacher Consultant	78,140.00	6,500.82	61,246.65	.00	16,893.35	78	67,171.60	Function(COA) 1218 - Teacher Consultant
Function(COA) 1226 - Program Direction/Sp Ed	.00	.00	1,461.83	.00	(1,461.83)	0	3,705.00	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1241 - Office of the Principal	.00	.00	7,297.80	.00	(7,297.80)	0	7,270.04	Function(COA) 1241 - Office of the Principal
Facility(COA) 02949 - Alternative Ed Totals	\$252,306.00	\$18,336.24	\$181,736.16	\$0.00	\$70,569.84	72 %	\$195,441.64	
Facility(COA) 03354 - Bates								
Function(COA) 1241 - Office of the Principal	.00	.00	.00	.00	.00	0	.00	Function(COA) 1241 - Office of the Principal
Facility(COA) 03354 - Bates Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Facility(COA) 04609 - Creekside								
Function(COA) 1111 - Elementary Instruction	3,151,357.00	275,613.19	2,435,978.65	.00	715,378.35	77	2,299,858.55	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	609,120.00	58,227.86	475,826.99	.00	133,293.01	78	317,425.10	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	113,951.00	9,386.93	87,776.04	.00	26,174.96	77	81,365.61	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	35,250.00	2,921.45	27,521.71	.00	7,728.29	78	20,438.30	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	100,342.00	9,987.89	92,964.62	.00	7,377.38	93	91,574.89	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	121,984.00	10,140.54	94,616.16	.00	27,367.84	78	91,548.74	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	141,495.00	11,751.93	110,287.83	.00	31,207.17	78	99,604.57	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	13,707.00	1,671.18	9,633.69	.00	4,073.31	70	6,286.68	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction



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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1222 - Educational Media Services	97,813.00	8,155.62	76,459.23	.00	21,353.77	78	68,743.71	Instruction Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	279,000.00	21,971.62	249,038.20	.00	29,961.80	89	246,883.23	Function(COA) 1241 - Office of the Principal
Facility(COA) 04609 - Creekside Totals	\$4,664,019.00	\$409,828.21	\$3,660,103.12	\$0.00	\$1,003,915.88	78 %	\$3,323,729.38	
Facility(COA) 06147 - WISD Highpt								
Function(COA) 1122 - Special Education Instruction	179,377.00	.00	.00	.00	179,377.00	0	.00	Function(COA) 1122 - Special Education Instruction
Facility(COA) 06147 - WISD Highpt Totals	\$179,377.00	\$0.00	\$0.00	\$0.00	\$179,377.00	0 %	\$0.00	
Facility(COA) 08039 - Mill Creek								
Function(COA) 1112 - Middle School Instruction	3,311,975.00	306,772.65	2,595,072.12	340.00	716,562.88	78	2,511,680.01	Function(COA) 1112 - Middle School Instruction
Function(COA) 1122 - Special Education Instruction	604,264.00	52,049.21	461,443.01	.00	142,820.99	76	444,284.44	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	1,401.26	8,446.34	.00	(8,446.34)	0	7,062.53	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	209,878.00	19,640.95	183,542.39	.00	26,335.61	87	109,923.95	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	62,903.00	5,310.39	49,556.16	.00	13,346.84	79	47,927.02	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	59,892.00	5,398.98	50,356.39	.00	9,535.61	84	43,620.16	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	128,051.00	10,676.50	99,611.83	.00	28,439.17	78	96,299.15	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	116,234.00	9,663.13	90,240.55	.00	25,993.45	78	84,555.92	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	29,136.00	3,824.37	27,551.17	.00	1,584.83	95	21,844.40	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	75,133.00	7,080.22	60,945.73	.00	14,187.27	81	56,761.77	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	466,737.00	39,736.66	415,584.83	.00	51,152.17	89	390,246.60	Function(COA) 1241 - Office of the Principal
Facility(COA) 08039 - Mill Creek Totals	\$5,064,203.00	\$461,554.32	\$4,042,350.52	\$340.00	\$1,021,512.48	80 %	\$3,814,205.95	
Facility(COA) 08040 - Cornerstone								
Function(COA) 1111 - Elementary Instruction	2,593,690.00	223,271.38	2,030,097.20	451.95	563,140.85	78	1,961,615.72	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	688,380.00	84,432.24	624,727.40	.00	63,652.60	91	521,078.24	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	64,158.00	5,331.17	49,868.86	.00	14,289.14	78	48,474.34	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1212 - Guidance Services
Function(COA) 1213 - Health Services	193,357.00	18,111.35	153,967.64	18,185.00	21,204.36	89	144,476.54	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services	52,403.00	3,863.63	37,651.86	.00	14,751.14	72	30,886.52	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	399,609.00	30,203.96	298,976.30	9,462.25	91,170.45	77	290,733.63	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	79,460.00	6,677.96	63,862.70	.00	15,597.30	80	59,456.20	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	125,161.00	10,399.31	97,000.06	.00	28,160.94	78	93,360.28	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	13,669.00	107.64	1,704.96	.00	11,964.04	12	11,440.78	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	6,000.00	357.97	9,345.71	.00	(3,345.71)	156	6,665.66	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	131,683.00	10,966.27	102,620.36	.00	29,062.64	78	98,897.19	Function(COA) 1222 - Educational Media Services
Function(COA) 1225 - Technology Assessment	.00	.00	.00	.00	.00	0	.00	Function(COA) 1225 - Technology Assessment
Function(COA) 1227 - Academic Student Assessment	5,000.00	464.90	5,486.82	.00	(486.82)	110	5,674.96	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1241 - Office of the Principal	292,288.00	24,596.90	261,909.20	.00	30,378.80	90	255,753.58	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	.00	Function(COA) 1331 - Community Activities
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	0	.00	Function(COA) 1351 - Care of Children
Function(COA) 1391 - Other Community Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1391 - Other Community Services
Facility(COA) 08040 - Cornerstone Totals	\$4,644,858.00	\$418,784.68	\$3,737,219.07	\$28,099.20	\$879,539.73	81 %	\$3,528,513.64	
Facility(COA) 08989 - Bates								



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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Function(COA) 1111 - Elementary Instruction	2,127,477.00	194,110.03	1,676,520.43	.00	450,956.57	79	1,572,615.78	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	185,418.00	20,281.93	167,113.94	.00	18,304.06	90	174,816.62	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	64,159.00	5,331.17	50,028.35	.00	14,130.65	78	48,280.00	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	35,250.00	2,921.41	27,521.32	.00	7,728.68	78	20,437.85	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	118,524.00	9,991.75	93,367.06	.00	25,156.94	79	90,581.06	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	119,856.00	9,992.96	93,334.48	.00	26,521.52	78	90,175.49	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	82,056.00	6,908.23	65,069.71	.00	16,986.29	79	20,848.03	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	6,853.00	975.95	6,807.69	.00	245.31	96	3,704.60	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	82,056.00	6,829.74	64,756.30	.00	17,299.70	79	60,481.05	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal Services	264,497.00	22,423.70	225,684.79	.00	38,812.21	85	220,366.19	Function(COA) 1241 - Office of the Principal Services
Function(COA) 1271 - Pupil Transportation Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1271 - Pupil Transportation Services
Function(COA) 1331 - Community Activities	.00	.00	.00	.00	.00	0	878.94	Function(COA) 1331 - Community Activities
Function(COA) 1351 - Care of Children	.00	.00	.00	.00	.00	0	.00	Function(COA) 1351 - Care of Children
Facility(COA) 08989 - Bates Totals	\$3,086,146.00	\$279,766.87	\$2,470,004.07	\$0.00	\$616,141.93	80 %	\$2,303,185.61	
Facility(COA) 09078 - Transportation Services	14,873.00	1,214.20	9,882.07	89.24	4,901.69	67	12,715.42	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1261 - Operating Buildings Services								
Function(COA) 1271 - Pupil Transportation Services	1,601,098.00	156,206.91	1,320,697.59	21,040.17	259,360.24	84	1,331,101.34	Function(COA) 1271 - Pupil Transportation Services
Facility(COA) 09078 - Transportation Totals	\$1,615,971.00	\$157,421.11	\$1,330,579.66	\$21,129.41	\$264,261.93	84 %	\$1,343,816.76	
Facility(COA) 09079 - B&G Services	2,520,469.00	163,871.44	2,077,761.37	143,353.86	299,353.77	88	2,253,016.34	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1261 - Operating Buildings Services								
Facility(COA) 09079 - B&G Totals	\$2,520,469.00	\$163,871.44	\$2,077,761.37	\$143,353.86	\$299,353.77	88 %	\$2,253,016.34	
Fund(COA) 11 - General Fund Totals	\$40,990,051.00	\$3,493,665.93	\$32,834,794.99	\$232,072.97	\$7,923,183.04	81 %	\$31,414,513.27	
Fund(COA) 23 - Community Service Fund								
Facility(COA) 00000 - District								
Function(COA) 1118 - Pre-Kindergarten Instruction	183,590.00	19,834.59	163,639.47	77.40	19,873.13	89	137,445.70	Function(COA) 1118 - Pre-Kindergarten Instruction
Function(COA) 1221 - Improvement of Instruction	.00	.00	.00	.00	.00	0	.00	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1226 - Program Direction/Sp Ed	7,075.00	125.29	5,110.15	.00	1,964.85	72	502.20	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1257 - Internal Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1257 - Internal Services
Function(COA) 1261 - Operating Buildings Services	20,050.00	808.89	18,552.15	9,215.35	(7,717.50)	138	24,078.92	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1271 - Pupil Transportation Services	134,000.00	12,225.00	85,507.61	5,920.00	42,572.39	68	51,243.47	Function(COA) 1271 - Pupil Transportation Services
Function(COA) 1291 - Pupil Activities/Athletics	678,276.00	76,665.39	581,456.48	953.78	95,865.74	86	647,210.11	Function(COA) 1291 - Pupil Activities/Athletics
Function(COA) 1311 - Community Services Direction	302,808.00	27,468.26	259,451.70	.00	43,356.30	86	248,136.98	Function(COA) 1311 - Community Services Direction
Function(COA) 1321 - Community Recreation	381,702.00	29,648.42	356,840.99	4,696.80	20,164.21	95	336,712.71	Function(COA) 1321 - Community Recreation
Function(COA) 1351 - Care of Children	768,459.00	62,864.32	664,022.75	.00	104,436.25	86	740,421.11	Function(COA) 1351 - Care of Children
Function(COA) 1391 - Other Community Services	125,000.00	.00	106,120.75	.00	18,879.25	85	86,135.39	Function(COA) 1391 - Other Community Services
Function(COA) 1611 - Transfer Out to GF	84,524.00	15,094.14	73,996.63	.00	10,527.37	88	75,426.37	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District Totals	\$2,685,484.00	\$244,734.30	\$2,314,698.68	\$20,863.33	\$349,921.99	87 %	\$2,347,312.96	
Facility(COA) 00214 - Wylie								
Function(COA) 1261 - Operating Buildings	.00	.00	.00	286.00	(286.00)	0	.00	Function(COA) 1261 - Operating Buildings



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Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Services								
Facility(COA) 00214 - Wylie Totals	\$0.00	\$0.00	\$0.00	\$286.00	(\$286.00)	+++	\$0.00	
Facility(COA) 00913 - High School								
Function(COA) 1261 - Operating Buildings Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00913 - High School Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00	
Facility(COA) 02362 - Jenkins								
Function(COA) 1261 - Operating Buildings Services	46,800.00	3,113.50	33,976.01	2,322.47	10,501.52	78	42,422.28	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 02362 - Jenkins Totals	\$46,800.00	\$3,113.50	\$33,976.01	\$2,322.47	\$10,501.52	78 %	\$42,422.28	
Fund(COA) 23 - Community Service Fund Totals	\$2,732,284.00	\$247,847.80	\$2,348,674.69	\$23,471.80	\$360,137.51	87 %	\$2,389,735.24	
Fund(COA) 25 - School Lunch Fund								
Facility(COA) 00000 - District								
Function(COA) 1219 - Other Pupil Support	.00	.00	.00	.00	.00	0	.00	Function(COA) 1219 - Other Pupil Support
Function(COA) 1261 - Operating Buildings Services	2,415.00	.00	2,192.50	.00	222.50	91	2,190.61	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1297 - Food Services	449,129.00	35,208.37	322,648.56	29,062.76	97,417.68	78	325,443.49	Function(COA) 1297 - Food Services
Function(COA) 1611 - Transfer Out to GF	134,068.00	25,477.54	116,671.38	.00	17,396.62	87	111,858.30	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District Totals	\$585,612.00	\$60,685.91	\$441,512.44	\$29,062.76	\$115,036.80	80 %	\$439,492.40	
Facility(COA) 00214 - Wylie								
Function(COA) 1297 - Food Services	117,494.00	14,008.13	109,673.95	14,979.21	(7,159.16)	106	101,938.91	Function(COA) 1297 - Food Services
Facility(COA) 00214 - Wylie Totals	\$117,494.00	\$14,008.13	\$109,673.95	\$14,979.21	(\$7,159.16)	106 %	\$101,938.91	
Facility(COA) 00913 - High School								
Function(COA) 1297 - Food Services	308,695.00	35,172.32	299,625.68	22,074.48	(13,005.16)	104	276,677.39	Function(COA) 1297 - Food Services
Facility(COA) 00913 - High School Totals	\$308,695.00	\$35,172.32	\$299,625.68	\$22,074.48	(\$13,005.16)	104 %	\$276,677.39	
Facility(COA) 04609 - Creekside								
Function(COA) 1297 - Food Services	128,642.00	14,516.63	116,059.97	26,651.62	(14,069.59)	111	109,865.58	Function(COA) 1297 - Food Services
Facility(COA) 04609 - Creekside Totals	\$128,642.00	\$14,516.63	\$116,059.97	\$26,651.62	(\$14,069.59)	111 %	\$109,865.58	
Facility(COA) 08039 - Mill Creek								
Function(COA) 1297 - Food Services	153,086.00	12,213.75	124,618.33	21,735.33	6,732.34	96	143,976.81	Function(COA) 1297 - Food Services
Facility(COA) 08039 - Mill Creek Totals	\$153,086.00	\$12,213.75	\$124,618.33	\$21,735.33	\$6,732.34	96 %	\$143,976.81	
Facility(COA) 08040 - Cornerstone								
Function(COA) 1297 - Food Services	96,843.00	13,404.58	96,787.89	7,065.18	(7,010.07)	107	83,360.19	Function(COA) 1297 - Food Services
Facility(COA) 08040 - Cornerstone Totals	\$96,843.00	\$13,404.58	\$96,787.89	\$7,065.18	(\$7,010.07)	107 %	\$83,360.19	
Facility(COA) 08989 - Bates								
Function(COA) 1297 - Food Services	84,382.00	12,678.64	94,903.88	6,512.81	(17,034.69)	120	75,129.99	Function(COA) 1297 - Food Services
Facility(COA) 08989 - Bates Totals	\$84,382.00	\$12,678.64	\$94,903.88	\$6,512.81	(\$17,034.69)	120 %	\$75,129.99	
Fund(COA) 25 - School Lunch Fund Totals	\$1,474,754.00	\$162,679.96	\$1,283,182.14	\$128,081.39	\$63,490.47	96 %	\$1,230,441.27	
Fund(COA) 30 - Debt Retirement Fund								
Facility(COA) 00000 - District								
Function(COA) 1259 - Other Business Services	51,000.00	3.21	17,542.82	.00	33,457.18	34	14,836.32	Function(COA) 1259 - Other Business Services
Function(COA) 1511 - Debt Service - Principal	11,105,807.00	3,354,750.00	10,603,816.41	.00	501,990.59	95	10,503,018.76	Function(COA) 1511 - Debt Service - Principal
Function(COA) 1512 - Debt Service - Payment to Escrow Agent	.00	.00	.00	.00	.00	0	.00	Function(COA) 1512 - Debt Service - Payment to Escrow Agent
Facility(COA) 00000 - District Totals	\$11,156,807.00	\$3,354,753.21	\$10,621,359.23	\$0.00	\$535,447.77	95 %	\$10,517,855.08	
Fund(COA) 30 - Debt Retirement Fund Totals	\$11,156,807.00	\$3,354,753.21	\$10,621,359.23	\$0.00	\$535,447.77	95 %	\$10,517,855.08	
Grand Totals	\$56,353,896.00	\$7,258,946.90	\$47,088,011.05	\$383,626.16	\$8,882,258.79	84 %	\$45,552,544.86	