

To: Board of Education

From: Sharon Raschke



Date: December 22, 2016

RE: Business Office Financial Narrative - November 30, 2016

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 November 30, 2016. 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.

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 and managers are conservative and careful in authorizing spending. Some expenses, such as health insurance and 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.

The purpose of this memo is to provide an overview of actual results thru November 30, 2016 compared to the district wide budget. I am including only budget areas outside the building and program budgets that are managed and monitored by other district administrators and program directors and covered by their individual reports.

Keep in mind that the November revision to the budget incorporated revenues and expenses that were known at that time.

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.

The IRS has settled a portion of a claim we filed regarding the tax treatment of the voluntary MPERS 3% Retiree Healthcare Contribution. We received a refund of \$42,159 including \$38,115 in employer FICA taxes and \$4,044 in interest for the period 2/1/2013 through 12/31/2013. The IRS has conceded to not argue the taxability of the voluntary employee deduction. At the advice of the Office of Retirement Services, we exempted the 3% from FICA taxes beginning 1/1/2014 to present. The mandatory 3% healthcare deduction in force 7/1/2010 to 1/31/2013 is still tied up in Michigan courts. This revenue was not budgeted and has been recorded in December as an Extraordinary Other Reimbursement.

Our MAISL Insurance paid \$258,019 for the technology property loss we sustained in the Tungl embezzlement. The Washtenaw County Court awarded restitution for property loss to be paid to MAISL in the amount of \$258,019. Dexter Community Schools was awarded \$51,104 as restitution for other cost incurred. The collection of restitution will be by the probation officer. This revenue was not budgeted and the MAISL payment was recorded in November as an Extraordinary Insurance Reimbursement. We can use these funds as deemed appropriate by the Board. The property loss was technology equipment. You may choose to put additional technology in the hands of students now and/or designate unspent dollars to the Technology Designation in Fund Balance after the end of the fiscal year.

Foundation - The state aid per pupil foundation was based on \$7,799. Also included are the Foundation Guarantee, Early Literacy, Data Collection, Technology Readiness Infrastructure, Retirement Rate offset, and Retirement unfunded stabilization payments. It is always possible that further State changes will occur for 2016-17, but I am not aware of any planned adjustments at this time.

Indirect/Direct Transfers to General Fund – The budgeted transfers are \$137,366 (10%) from Food Service and \$89,703 (5%) from Community Education. Transfers through November 30 were \$43,833 and \$32,503, respectively.

Review of Expense Budget Categories

Expenses that are reported in the Financial Summary report include expenses paid and encumbered. 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 is approximately 25% complete for teaching staff and 42% complete for non-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 12 employees, including 8 teachers, 2 B&G, 1 F&N, and 1 Individual contract employee. 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 2016-17 budget for health related expenses is a combination of MESSA fully insured medical, dental, vision, LTD, Life, BCBS fully insured medical, other mandatory taxes and fees of medical plans and a small amount of run out claims and administration. At this time 5/12 of the annual budget has been recorded. We have not reconciled utilization at this time.

Instructional Support – The Special Education Director has prepared a narrative for matters related to special education. The Executive Director of Instruction and Strategic Initiatives has prepared a narrative for matters related to Curriculum and Instruction. Instructional Support also includes the costs of the Nurse.

Board of Education – This category includes activities of the Board of Education including board stipends, workshops, legal, unemployment, audit, and election costs. At this time, I do not expect any major variances that were not already included in and/or discussed in the November revision to the budget.

Executive Administration – This category is for the office of the superintendent. The budget includes superintendent and executive director of curriculum and strategic initiatives per contractual obligations at November 30. At this time, I do not expect any major variances that were not already included in and/or discussed in the November revision to the budget.

Finance – This category includes the business office and associated services. At this time, I do not expect any major variances that were not already included in and/or discussed in the November revision to the budget.

Business Services - This category includes severance payments, board insurance, non-health claim deductibles, interest expense, and tax refunds/collection costs. At this time, I do not expect any major variances that were not already included in and/or discussed in the November revision to the budget.

Utilities/Security – This category includes district utilities, the liaison officer, and property insurance. At this time, I do not expect any major variances that were not already included in and/or discussed in the November revision to the budget. Please also see the Utilities report of the Executive Director of Support Services.

Personnel - This category is for the office of personnel. I do not expect any major variances from the November revision to the 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.

The Athletic Program will receive a subsidy up to \$504,331 as approved in the November revision.

The Community Education Program will require a subsidy up to \$89,810 by General Fund. The Community Education program is expected to return 5% of expenditures to support a portion of the indirect costs in General Fund. The indirect transfer back to General Fund is budgeted at \$89,703. A transfer to General Fund of \$32,503 is recorded in the November 30 report.

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

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

Revenues are property tax collections. December 1 property tax revenues are being received. Expenditures are principal and interest payments on the bonded debt. A loan of \$1,110,170 was required from the School Bond Loan Fund to cover our obligations for the October Debt Payment. No additional School Bond Loan Fund borrowing is anticipated for the remaining of the year. The projection is that we will begin repayment of the School Bond Loan Fund starting in 2017-18.

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.

To: Board of Education

From: Sharon Raschke *Sharon*

Date: December 22, 2016

RE: Financial Narratives - November 30, 2016

The following is a compilation of information received from administrators and program directors/managers in regard to budget status as of November 30, 2016.

Bates – Bates Elementary School is operating within the budget as established at the beginning of the 2016-17 year. To date, Bates has spent roughly 30% of our annual budget, which is consistent with the expenditures of previous years. We feel confident that we will be able to continue to operate within our budgetary constraints for the remainder of the year. We have one teacher who will be out on maternity leave during the last trimester of the year. We also have one position that is being filled by a long-term guest teacher.

Our parent group, Team Bates, has supplemented our budget with classroom and whole school grants. Money from fundraising efforts has supported all-school assemblies, field trips and materials that would have otherwise come out of our general budget.

Cornerstone – Cornerstone Elementary School expenses continue to be in line with expenditures from previous years. The 30% of the budget spent at this time is in line with our usual spending at this time. Our teaching staff has remained relatively consistent throughout the year. We did hire a new kindergarten teacher that is used to fill in for long term absences for Cornerstone and Bates. We know there will be an opening next year for this position. Our para-educator numbers remain consistent.

Cornerstone's carry over money will be used to supplement our supply money. Our carry over money is being used to provide the teachers with the supplies they need to enhance and teach the curriculum. Cornerstone's parent teacher group has provided funds from fundraisers to help supplement our budget and support student programs. Cornerstone is working within its established budget.

Wylie – Wylie Elementary School expenses continue to be in line with expenditures from previous years. Wylie is currently operating within its budget for the 2016-17 school year. We have spent 28% of our budget which is similar to years past. We purchased mathematics materials for our new section of fourth grade and continue to add to our guided reading library with a focus on our struggling and excelling students. We are working to develop a library of take-home books for our struggling readers so that they have reading materials to check-out at their level to read at home. We are focusing on diversity at Wylie and are working with a consultant to celebrate differences amongst our students and staff. We are working to create learning spaces throughout our school hallways by adding soft seating, whiteboard options and

student art work. Additionally, we are funding website subscriptions for students to use on their Chromebooks in order to support curriculum.

We are partnering with our Wylie Parent Teachers Together group to help support some of our initiatives with grants. We have planned for our purchases and anticipate staying within the established budget.

Creekside – Creekside Intermediate School continues to operate within the allotted budget for the fiscal year. Carry over money will be used to supplement our teaching supply and professional learning budget. We have seen an increase in expenses related to professional learning, and the implementation of Basecamp. Many teachers are providing flexible seating for students and we have increased spending in that area. We anticipate an increase in para-educators for the 2017-18 school year.

Mill Creek – Mill Creek Middle School continues to operate under the budget established at the start of this fiscal year. I do not anticipate any fiscal challenges that will alter our original plan of operating under the established budget.

We have spent additional money to help get Basecamp up and running and provide the necessary resources. We also provided a three-day Professional learning experience for staff on Project Based Learning in August from our building monies. I anticipate a slight dip in our carry over, but we will continue to operate under the budget established at the start of the fiscal year.

Dexter High School – Dexter High School is currently operating within its budget for the 2016-17 school year. Great thanks go to the technology department for helping us manage our copier and printing costs. We believe the new machines and software are helping and will continue to help us manage these costs. Generally we have kept other costs, particularly textbooks, below what we have spent in the past.

Curriculum and Instruction – Curriculum and Instruction expenses are being incurred as planned this year. Our budget has supported the purchase of NWEA in grades K-8, acquisition of student journals and online resources for K-6 Everyday Math, summer workshops for the Reading/Writing Project's Teacher's College, ELL training for support staff, and Summit Basecamp and Project Based Learning professional development for teachers. We have been able to support teachers with embedded writing professional development in grades Young 5-6 by contracting with the Literacy Ladies every month and are creating teacher leadership capacity through an Instructional Leaders Institute for 40 of our teachers with Nancy Colflesh. We are still working on alignment of standards and resources in Science, World Language and Reproductive Health. We are on track to spend all of our budget by the end of the school year.

Special Education – The Special Education Department is currently operating within its budget for the 2016-17 school year. As of the October 5, 2016, pupil count we have 461 special education students receiving services within the district. The department has needed to contract an additional .4 FTE Speech and Language Therapist due to high caseloads in this service area.

Athletics and Community Education –

Athletics Program

The athletic department is operating within the budget established last spring. Fall participation fees have been collected. We are currently working to complete the winter participation fees. Participation numbers remain steady. We had a great fall season. The fall athletes have done a remarkable job. We hope to continue to encourage people to be a part of our Dread Strong community.

The athletic department, with the ABCD Booster Club, has completed much of the “Wish List” items for our sport teams. The ABCD has paid for close to \$20,000 of equipment and uniforms to help our athletes be successful on the playing field/court.

The department is continuing to work at all levels to build upon the progress that we have made last school year. We are constantly looking for ways to improve our image and the successes for all.

Community Education Program

Community Education has undergone a few budgetary changes in the last year. We have outsourced a large portion of our employees to a third party employer, raised tuition at the early childhood center, and have taken other smaller actions that have reduced expenses. Our plan is to work hard to hit the numbers for income for this year. Recreation and Enrichment is adding programming, an additional youth sports league, and expanded STEM Programs. While we are doing all of this, it is unlikely that we will be able to return the 5% scheduled to the general fund. We are working really hard to cover our costs.

Buildings and Grounds – Buildings and Grounds is experiencing some stress on our 2016-17 budget. We have made major repairs to the air handling systems at both pools, chillers at Cornerstone, and our vehicles and equipment. We have also had to replace approximately 30 belimo valves throughout the district. There have been multiple roof issues across the district as well as hot water and water pressure issues we have had to address. Also, there were some sewer grinder pumps that had to be replaced as well as sprinkler systems that had to be repaired. A majority of these issues were unexpected and had to be performed to keep the schools operational. There were also some expensive fixes to our clock management system at Mill Creek and Cornerstone. We are also replacing and repairing several of the interior and exterior doors across the district. The house lighting at the high school CPA was also replaced over the summer and we are currently completing a lighting fix at the high school gym.

We performed a pilot test on a new floor protection process for the terrazzo floors at Wylie. This process consists of stone grinding the terrazzo floor and then placing two coats of sealer over it. Although it is expensive and labor intensive the first year, the process pays for itself by the third year with a reduction of supplies and labor. The end product is also much improved as the floors have more shine and retain it the entire year.

As the buildings and equipment age, it will require our department to re-evaluate our current budget allotment to insure we adequately support the districts assets.

Food and Nutrition – Food & Nutrition, adjusted for revenue accruals and expenses encumbered, are \$512,697 revenue and \$556,761 expenses through November 30th. The Food & Nutrition Fund Balance through November 30 is (\$44,064), however the projected Fund Balance through June 30 is 32,875.

We are experiencing reduced participation. We have taken steps to encourage increased participation through social media marketing, samplings and introduction of new items as well as new menu format changes.

We have experienced increased equipment repairs due to our aging equipment as well as the brown out which will result in expenses greater than planned.

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

Technology – The Technology Department is on target to operate within our current budget. We have seen an increase in repair costs due to aging equipment and with the 1:1 Chromebook initiative at Creekside and Mill Creek. We have also replaced the sound equipment at the Community Pool and Wylie Gym.

We continue to work with curriculum, administration, and teachers to provide the best learning environment for our students. We purchased Apple TVs for each classroom allowing teachers to present wirelessly and move freely about their rooms. This will make it so that presenting from the front of the classroom isn't the only option. Teacher feedback has been extremely positive.

Transportation – The Transportation Department is continuing to operate within its allotted budget. We will be asking you in the near future to approve the purchase, through the bond, of a couple of buses to replace some of our older ones. As always we will continue to monitor and evaluate our operations.

Utilities – The following information shows a comparison of units of energy use and the associated costs for the period of July through September. The years being compared are our current year, last year, and our base year of 2007.

Units of Use

Utility	2007	2015	2016
Electricity	2,125,307	1,765,620	2,120,910
Gas	14,679	8,800	9,870

Cost of Use

	2007	2015	2016
Electricity	\$218,874	\$116,694	\$120,869
Gas	\$18,557	\$11,060	\$8,020



Board Monthly Financial Report

Fiscal Year to Date 11/30/16

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 11 - General Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100	5,137,463.00	314,740.30	617,576.00	.00	4,519,887.00	204,711.57	12 %
Function Code R200 - Non-Education Sources - 200	\$5,137,463.00	\$314,740.30	\$617,576.00	\$0.00	\$4,519,887.00	\$204,711.57	12 %
Function Code R300 - State Sources - 300	28,262,647.00	2,861,088.40	5,123,067.62	.00	23,139,579.38	4,943,414.09	18 %
Function Code R400 - Federal Sources - 400	\$28,262,647.00	\$2,861,088.40	\$5,123,067.62	\$0.00	\$23,139,579.38	\$4,943,414.09	18 %
Function Code R500 - ISD / Other Sources - 500	869,148.00	.00	1,790.89	.00	867,357.11	(1.00)	0 %
Function Code R600 - In from other Funds - 600	\$869,148.00	\$0.00	\$1,790.89	\$0.00	\$867,357.11	(\$1.00)	0 %
Function Code R700 - ISD / Other Sources - 700	4,074,340.00	992,737.00	997,026.70	.00	3,077,313.30	432,477.00	24 %
Function Code R800 - ISD / Other Sources - 800	\$4,074,340.00	\$992,737.00	\$997,026.70	\$0.00	\$3,077,313.30	\$432,477.00	24 %
Function Code R900 - In from other Funds - 900	227,069.00	76,335.98	76,335.98	.00	150,733.02	.00	34 %
Function Code R950 - In from other Funds - 950	\$227,069.00	\$76,335.98	\$76,335.98	\$0.00	\$150,733.02	\$0.00	34 %
Function Code R999 - In from other Funds - 999	\$38,574,338.00	\$4,244,901.68	\$6,815,797.19	\$0.00	\$31,758,540.81	\$5,580,601.66	18 %
Account Type Expense							
Function Code 100 - Instruction	19,054,141.00	2,709,388.63	5,519,554.12	28,631.54	13,505,955.34	5,297,043.34	29 %
Function Code 110 - Basic Functions - 110	3,838,802.00	517,048.57	985,858.21	402.72	2,852,541.07	913,793.43	26 %
Function Code 120 - Added Needs - 120	\$22,892,943.00	\$3,226,437.20	\$6,505,412.33	\$29,034.26	\$16,358,496.41	\$6,210,836.77	28 %
Function Code 200 - Supporting Services	4,046,614.00	525,978.10	1,129,246.55	86,201.80	2,831,165.65	1,092,772.29	28 %
Function Code 210 - Support Services-Pupil - 210	1,914,626.00	234,854.79	729,774.20	23,602.58	1,161,249.22	688,073.57	38 %
Function Code 220 - Support Services-Instructional - 220	744,169.00	84,531.62	253,209.55	132.15	490,827.30	302,991.35	34 %
Function Code 230 - Support Services-Administration - 230	2,254,295.00	309,569.31	855,807.99	(395.98)	1,398,882.99	827,798.38	38 %
Function Code 240 - Support Services-School Admin - 240	659,161.00	76,204.25	238,518.54	13,002.50	407,639.96	254,428.47	36 %
Function Code 250 - Support Services-Business - 250	3,526,547.00	469,604.28	1,522,474.60	333,453.54	1,670,618.86	1,310,269.54	43 %
Function Code 260 - Operations and Maintenance - 260	1,544,615.00	219,559.33	537,301.59	8,863.79	998,449.62	498,053.13	35 %
Function Code 270 - Pupil Transportation - 270	269,758.00	33,370.83	115,821.87	.00	153,936.13	50,505.88	43 %
Function Code 280 - Support Services-Central - 280	\$14,959,785.00	\$1,953,472.51	\$5,382,154.89	\$464,860.38	\$9,112,769.73	\$5,024,892.61	36 %
Function Code 300 - Community Services	200,744.00	149,516.44	150,761.94	6,360.79	43,621.27	.00	75 %
Function Code 320 - Community Recreation - 320	.00	.00	1,757.89	.00	(1,757.89)	.00	+++
Function Code 330 - Community Activities - 330	.00	.00	.00	.00	.00	.00	+++
Function Code 350 - Care of Children - 350	1,800.00	.00	.00	.00	1,800.00	.00	0
Function Code 370 - Non Public School Pupils - 370	.00	.00	.00	.00	.00	.00	+++
Function Code 390 - Other Community Services - 390	\$202,544.00	\$149,516.44	\$152,519.83	\$6,360.79	\$43,663.38	\$0.00	75 %
Function Code 400 - Government Agencies & Prior Period	.00	.00	.00	.00	.00	.00	+++
Function Code 400 - Other Government Agencies - 400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Function Code 500-600 - Other Financing Uses	594,141.00	120,000.00	120,000.00	.00	474,141.00	200,000.00	20 %
Function Code 600 - Fund Modifications - 600							



Board Monthly Financial Report

Fiscal Year to Date 11/30/16

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Function Code - 500-600 - Other Financing Uses	\$594,141.00	\$120,000.00	\$120,000.00	\$0.00	\$474,141.00	\$200,000.00	20 %
Account Type - Expense	\$38,649,413.00	\$5,449,426.15	\$12,160,087.05	\$500,255.43	\$25,989,070.52	\$11,435,729.38	31 %
Func(COA) - 11 - General Fund	(\$75,075.00)	(\$1,204,524.47)	(\$5,344,289.86)	(\$500,255.43)	\$5,769,470.29	(\$5,855,127.72)	7,119 %



Board Monthly Financial Report

Fiscal Year to Date 11/30/16

Sub Function Code	Fund(COA)	Account Type	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 23 - Community Service Fund									
Account Type Revenue									
Function Code R100 - Local Sources - 100									
			2,029,980.00	130,308.38	945,668.87	.00	1,084,311.13	984,191.20	47%
		Function Code R100 - Local Sources - 100 Totals	\$2,029,980.00	\$130,308.38	\$945,668.87	\$0.00	\$1,084,311.13	\$984,191.20	47%
Function Code R300 - State Sources - 300									
			37,084.00	.00	.25	.00	37,083.75	.00	0%
		Function Code R300 - State Sources - 300 Totals	\$37,084.00	\$0.00	\$0.25	\$0.00	\$37,083.75	\$0.00	0%
Function Code R400 - Federal Sources - 400									
			125,000.00	.00	18,917.03	.00	106,082.97	22,179.42	15%
		Function Code R400 - Federal Sources - 400 Totals	\$125,000.00	\$0.00	\$18,917.03	\$0.00	\$106,082.97	\$22,179.42	15%
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									
			594,141.00	120,000.00	120,000.00	.00	474,141.00	200,000.00	20%
		Function Code R600 - In from other Funds - 600 Totals	\$594,141.00	\$120,000.00	\$120,000.00	\$0.00	\$474,141.00	\$200,000.00	20%
Account Type Revenue Totals									
			\$2,786,205.00	\$250,308.38	\$1,084,586.15	\$0.00	\$1,701,618.85	\$1,206,370.62	39%
Account Type Expense									
Function Code 100 - Instruction									
			149,793.00	18,544.61	44,808.61	.00	104,984.39	54,925.35	30%
		Function Code 100 - Instruction Totals	\$149,793.00	\$18,544.61	\$44,808.61	\$0.00	\$104,984.39	\$54,925.35	30%
Function Code 200 - Supporting Services									
			7,079.00	627.75	627.75	.00	6,451.25	602.30	9%
		Sub Function Code 220 - Support Services-Instructional - 220	.00	.00	.00	.00	.00	.00	+++
		Sub Function Code 250 - Support Services-Business - 250	92,491.00	(61,099.69)	28,375.25	15,409.69	48,706.06	53,260.27	31%
		Sub Function Code 260 - Operations and Maintenance - 260	80,000.00	.00	.00	.00	80,000.00	26,150.57	0%
		Sub Function Code 270 - Pupil Transportation - 270	662,431.00	99,358.77	267,575.46	5,942.00	388,913.54	353,161.92	40%
		Sub Function Code 290 - Support Services-Other - 290	\$842,001.00	\$38,886.83	\$296,578.46	\$21,351.69	\$524,070.85	\$433,175.06	35%
		Function Code 200 - Supporting Services Totals							
Function Code 300 - Community Services									
			273,650.00	31,183.02	111,576.24	.00	162,073.76	129,664.55	41%
		Sub Function Code 310 - Community Services Direction - 310	448,445.00	15,633.71	169,958.57	10,821.70	267,664.73	169,703.34	38%
		Sub Function Code 320 - Community Recreation - 320	855,967.00	95,897.20	344,398.06	1,140.00	510,428.94	487,214.23	40%
		Sub Function Code 350 - Care of Children - 350	126,646.00	49.60	21,964.24	.00	104,681.76	22,289.31	17%
		Sub Function Code 390 - Other Community Services - 390	\$1,704,708.00	\$142,763.53	\$647,897.11	\$11,961.70	\$1,044,849.19	\$808,871.43	38%
		Function Code 300 - Community Services Totals							
Function Code 500-600 - Other Financing Uses									
			89,703.00	32,502.57	32,502.57	.00	57,200.43	.00	36%
		Sub Function Code 600 - Fund Modifications - 600	\$89,703.00	\$32,502.57	\$32,502.57	\$0.00	\$57,200.43	\$0.00	36%
		Function Code 500-600 - Other Financing Uses Totals	\$89,703.00	\$32,502.57	\$32,502.57	\$0.00	\$57,200.43	\$0.00	36%
Account Type Expense Totals									
			\$2,786,205.00	\$232,697.54	\$1,021,786.75	\$33,313.39	\$1,731,104.86	\$1,296,971.84	37%
		Function Code 23 - Community Service Fund Totals	\$0.00	\$17,610.84	\$62,799.40	(\$33,313.39)	(\$29,486.01)	(\$90,601.22)	+++



Board Monthly Financial Report

Fiscal Year to Date 11/30/16

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 25 - School Lunch Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100	1,103,900.00	100,409.84	363,530.92	.00	740,369.08	476,999.89	33 %
Totals	\$1,103,900.00	\$100,409.84	\$363,530.92	\$0.00	\$740,369.08	\$476,999.89	33 %
Account Type Revenue							
Function Code R300 - State Sources - 300	53,500.00	4,826.76	9,653.53	.00	43,846.47	9,600.78	18 %
Totals	\$53,500.00	\$4,826.76	\$9,653.53	\$0.00	\$43,846.47	\$9,600.78	18 %
Account Type Revenue							
Function Code R400 - Federal Sources - 400	283,500.00	41,696.61	41,696.61	.00	241,803.39	43,638.36	15 %
Totals	\$283,500.00	\$41,696.61	\$41,696.61	\$0.00	\$241,803.39	\$43,638.36	15 %
Account Type Revenue							
Function Code R500 - ISD / Other Sources - 500	103,000.00	11,340.44	22,887.89	.00	80,112.11	1,102.51	22 %
Totals	\$103,000.00	\$11,340.44	\$22,887.89	\$0.00	\$80,112.11	\$1,102.51	22 %
Account Type Revenue							
Function Code 200 - Supporting Services	\$1,543,900.00	\$158,273.65	\$437,768.95	\$0.00	\$1,106,131.05	\$531,341.54	28 %
Account Type Expense							
Function Code 200 - Supporting Services	.00	.00	.00	.00	.00	.00	+++
Sub Function Code 210 - Support Services-Pupil - 210	2,390.00	.00	1,339.61	.00	1,050.39	5,785.06	56
Sub Function Code 260 - Operations and Maintenance - 260	1,371,269.00	150,644.58	437,113.79	385,794.86	548,360.35	559,400.11	32
Totals	\$1,373,659.00	\$150,644.58	\$438,453.40	\$385,794.86	\$549,410.74	\$565,185.17	32 %
Account Type Expense							
Function Code 500-600 - Other Financing Uses	137,366.00	43,833.41	43,833.41	.00	93,532.59	.00	32
Function Code 600 - Fund Modifications - 600	\$137,366.00	\$43,833.41	\$43,833.41	\$0.00	\$93,532.59	\$0.00	32 %
Totals	\$1,511,025.00	\$194,477.99	\$482,286.81	\$385,794.86	\$642,943.33	\$565,185.17	32 %
Fund(COA) 25 - School Lunch Fund	\$32,875.00	(\$36,204.34)	(\$44,517.86)	(\$385,794.86)	\$463,187.72	(\$33,843.63)	-135 %



Board Monthly Financial Report

Fiscal Year to Date 11/30/16

Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 30 - Debt Retirement Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100 Totals	10,423,583.00	.00	61,814.73	.00	10,361,768.27	3,988.84	1 %
	\$10,423,583.00	\$0.00	\$61,814.73	\$0.00	\$10,361,768.27	\$3,988.84	
Account Type Expense							
Function Code R500 - ISD / Other Sources - 500 Totals	1,110,170.00	.00	1,110,170.00	.00	.00	1,356,053.00	100 %
	\$1,110,170.00	\$0.00	\$1,110,170.00	\$0.00	\$0.00	\$1,356,053.00	100 %
Account Type Revenue Totals							
	.00	.00	.00	.00	.00	.00	+++
Account Type Expense Totals							
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub Function Code R600 - In from other Funds - 600	\$11,533,753.00	\$0.00	\$1,171,984.73	\$0.00	\$10,361,768.27	\$1,360,051.84	10 %
Account Type Revenue Totals							
	51,000.00	.00	531.29	.00	50,468.71	963.36	1 %
	\$51,000.00	\$0.00	\$531.29	\$0.00	\$50,468.71	\$963.36	
Account Type Expense Totals							
	10,003,019.00	.00	1,581,509.38	.00	8,421,509.62	1,782,616.38	16 %
	\$10,003,019.00	\$0.00	\$1,581,509.38	\$0.00	\$8,421,509.62	\$1,782,616.38	16 %
Account Type Expense Totals							
	\$10,054,019.00	\$0.00	\$1,582,040.67	\$0.00	\$8,471,978.33	\$1,783,579.74	16 %
	\$1,479,734.00	\$0.00	(\$410,055.94)	\$0.00	\$1,889,789.94	(\$423,527.90)	-28 %
Fund(COA) 30 - Debt Retirement Fund Totals							



Board Monthly Financial Report

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Sub Function Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	Prior Year FYTD	% Rec'd/Spent
Fund(COA) 48 - 2008 Capital Projects Fund							
Account Type Revenue							
Function Code R100 - Local Sources - 100							
Function Code R100 - Local Sources - 100 Totals	2,463,606.00	999.62	5,239.36	.00	2,458,366.64	913.77	0 %
	\$2,463,606.00	\$999.62	\$5,239.36	\$0.00	\$2,458,366.64	\$913.77	0 %
Account Type Expense							
Function Code R500 - ISD / Other Sources - 500							
Function Code R500 - ISD / Other Sources - 500 Totals	47,890,000.00	.00	.00	.00	47,890,000.00	.00	0 %
	\$47,890,000.00	\$0.00	\$0.00	\$0.00	\$47,890,000.00	\$0.00	0 %
	\$50,353,606.00	\$999.62	\$5,239.36	\$0.00	\$50,348,366.64	\$913.77	0 %
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	.00	0
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	.00	.00	6,162,000.00	.00	0
Sub Function Code 280 - Support Services-Central - 280	10,219,490.00	208,558.11	635,668.05	.00	9,583,821.95	(50.00)	6
Function Code 200 - Supporting Services Totals	\$16,823,334.00	\$208,558.11	\$635,668.05	\$0.00	\$16,187,665.95	(\$50.00)	4 %
Function Code 400 - Government Agencies & Prior Period							
Sub Function Code 400 - Other Government Agencies - 400	33,254,447.00	2,166.00	39,406.40	49,398.02	33,165,642.58	69,647.11	0 %
Function Code 400 - Government Agencies & Prior Period Totals	\$33,254,447.00	\$2,166.00	\$39,406.40	\$49,398.02	\$33,165,642.58	\$69,647.11	0 %
Function Code 500-600 - Other Financing Uses							
Sub Function Code 500 - Debt Service - 500							
Function Code 500-600 - Other Financing Uses Totals	275,825.00	.00	.00	.00	275,825.00	.00	0
	\$275,825.00	\$0.00	\$0.00	\$0.00	\$275,825.00	\$0.00	0 %
	\$50,353,606.00	\$210,724.11	\$675,074.45	\$49,398.02	\$49,629,133.53	\$69,597.11	1 %
Function(COA) 48 - 2008 Capital Projects Fund							
	\$0.00	(\$209,724.49)	(\$669,835.09)	(\$49,398.02)	\$719,233.11	(\$68,683.34)	+++
Grand Totals	\$1,437,534.00	(\$1,432,842.46)	(\$6,405,899.35)	(\$968,761.70)	\$8,812,195.05	(\$6,471,783.81)	-446 %



Expenses by Building/Program

Fiscal Year to Date 11/30/16

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	142,646.00	.00	.00	.00	142,646.00	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	106,984.00	17,188.80	37,176.97	.00	69,807.03	0	20,478.22	Function(COA) 1213 - Health Services
Function(COA) 1219 - Other Pupil Support	.00	(419.06)	.00	.00	.00	0	420.97	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	305,579.00	36,881.11	138,946.41	652.39	165,980.20	0	110,054.32	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1225 - Technology	822,904.00	92,373.23	337,769.83	22,950.19	462,183.98	118	281,210.54	Function(COA) 1225 - Technology
Function(COA) 1226 - Program Direction/Sp Ed	207,897.00	30,051.70	74,147.07	.00	133,749.93	9	78,417.67	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1227 - Academic Student Assessment	54,000.00	.00	30,590.00	.00	23,410.00	15	53,918.50	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1229 - Other Programs/Consortium	.00	.00	.00	.00	.00	0	25,009.75	Function(COA) 1229 - Other Programs/Consortium
Function(COA) 1231 - Board of Education	111,700.00	21,790.16	35,822.28	.00	75,877.72	0	48,575.39	Function(COA) 1231 - Board of Education
Function(COA) 1232 - Executive Administration	632,469.00	62,741.46	217,387.27	132.15	414,949.58	195	254,415.96	Function(COA) 1232 - Executive Administration
Function(COA) 1252 - Fiscal Services	622,860.00	73,329.25	232,186.39	13,002.50	377,691.11	39	239,422.25	Function(COA) 1252 - Fiscal Services
Function(COA) 1259 - Other Business Services	36,281.00	2,875.00	6,332.15	.00	29,948.85	1	15,006.22	Function(COA) 1259 - Other Business Services
Function(COA) 1261 - Operating Buildings Services	994,430.00	82,268.87	319,675.72	.00	674,754.28	881	241,780.77	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1266 - Security Services	90,402.00	13,148.31	65,384.63	92,197.10	(67,179.73)	16	65,106.62	Function(COA) 1266 - Security Services
Function(COA) 1282 - Communication Services	10,000.00	3,163.36	4,237.38	.00	5,762.62	5	4,909.54	Function(COA) 1282 - Communication Services
Function(COA) 1283 - Staff/Personnel Services	259,758.00	33,054.47	111,584.49	.00	148,173.51	1,116	45,596.34	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	200,744.00	149,516.44	150,761.94	6,360.79	43,621.27	0	.00	Function(COA) 1321 - Community Recreation
Function(COA) 1371 - Non-Public School Pupils	1,800.00	.00	.00	.00	1,800.00	0	.00	Function(COA) 1371 - Non-Public School Pupils
Function(COA) 1391 - Other Community Services	.00	.00	.00	.00	.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	594,141.00	120,000.00	120,000.00	.00	474,141.00	0	200,000.00	Function(COA) 1623 - Transfer to Ath/Comm Ed
Facility(COA) 00000 - District Totals	\$5,194,615.00	\$735,116.10	\$1,882,002.53	\$135,295.12	\$3,177,317.35	39 %	\$1,684,323.06	
Facility(COA) 00214 - Wylie								
Function(COA) 1111 - Elementary Instruction	2,408,924.00	350,207.18	694,348.28	.00	1,714,575.72	13	668,381.30	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	801,994.00	123,705.50	224,133.15	.00	577,860.85	9	171,177.86	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	110,369.00	14,036.17	29,437.28	.00	80,931.72	4	18,328.39	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	122,153.00	16,422.11	33,486.54	.00	88,666.46	30	33,281.66	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	40,085.00	6,000.31	10,216.47	.00	29,868.53	8	18,185.55	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	140,631.00	23,827.07	40,635.41	.00	99,995.59	101	31,338.21	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	75,880.00	11,305.81	21,466.86	.00	54,413.14	15	17,447.21	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	21,129.00	(9,756.66)	6,233.38	.00	14,895.62	8	24,015.41	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	14,053.00	1,683.49	2,621.46	.00	11,431.54	12	2,982.60	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	81,292.00	11,877.20	22,711.23	.00	58,580.77	0	21,973.28	Function(COA) 1222 - Educational Media Services



Expenses by Building/Program

Fiscal Year to Date 11/30/16

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	251,712.00	35,750.27	95,867.32	.00	155,844.68	118	93,548.42	Function(COA) 1241 - Office of the Principal
Function(COA) 1331 - Community Activities	.00	.00	878.95	.00	(878.95)	0	.00	Function(COA) 1331 - Community Activities
Facility(COA) 00214 - Wylie Totals	\$4,068,222.00	\$585,058.45	\$1,182,036.33	\$0.00	\$2,886,185.67	29 %	\$1,100,659.89	
Facility(COA) 00913 - High School								
Function(COA) 1113 - High School Instruction	5,840,297.00	834,358.64	1,760,145.04	25,113.46	4,055,038.50	44	1,781,836.36	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	606,048.00	76,576.87	153,079.31	.00	452,968.69	0	168,020.69	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	3,200.00	230.28	230.28	.00	2,969.72	0	103.05	Function(COA) 1125 - Compensatory Education
Function(COA) 1127 - Career Education	252,093.00	16,788.46	31,869.34	.00	220,223.66	996	31,257.88	Function(COA) 1127 - Career Education
Function(COA) 1212 - Guidance Services	487,644.00	65,478.58	132,997.12	.00	354,646.88	53	125,873.61	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	61,144.00	8,295.32	17,042.74	.00	44,101.26	0	16,938.09	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	56,239.00	7,691.02	15,558.50	.00	40,680.50	25	15,499.34	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	118,910.00	16,083.23	32,741.30	.00	86,168.70	58	32,542.21	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	441,541.00	54,529.14	126,554.52	.00	314,986.48	106	141,560.79	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	126,998.00	18,563.16	36,712.83	.00	90,285.17	8	12,334.08	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	69,133.00	9,680.65	19,607.51	.00	49,525.49	0	16,121.01	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	713,224.00	97,615.19	278,924.07	.00	434,299.93	403	269,460.18	Function(COA) 1241 - Office of the Principal
Function(COA) 1249 - Other School Admin	10,000.00	.00	.00	.00	10,000.00	0	.00	Function(COA) 1249 - Other School Admin
Function(COA) 1271 - Pupil Transportation Services	300.00	.00	.00	.00	300.00	0	.00	Function(COA) 1271 - Pupil Transportation Services
Facility(COA) 00913 - High School Totals	\$8,786,771.00	\$1,205,890.54	\$2,605,462.56	\$25,113.46	\$6,156,194.98	30 %	\$2,611,587.29	
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	169,181.00	21,388.72	45,994.73	.00	123,186.27	0	.00	Function(COA) 1113 - High School Instruction
Function(COA) 1218 - Teacher Consultant	100,018.00	14,083.33	28,136.55	.00	71,881.45	17	.00	Function(COA) 1218 - Teacher Consultant
Function(COA) 1226 - Program Direction/Sp Ed	.00	.00	.00	.00	.00	0	.00	Function(COA) 1226 - Program Direction/Sp Ed
Function(COA) 1241 - Office of the Principal	.00	.00	.00	.00	.00	0	.00	Function(COA) 1241 - Office of the Principal
Facility(COA) 02949 - Alternative Ed Totals	\$289,199.00	\$35,472.05	\$74,131.28	\$0.00	\$195,067.72	28 %	\$0.00	
Facility(COA) 04609 - Creekside								
Function(COA) 1111 - Elementary Instruction	2,936,596.00	414,281.80	820,288.07	120.80	2,116,187.13	305	783,254.64	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	450,326.00	71,487.72	122,510.52	402.72	327,412.76	4	131,411.12	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	.00	.00	.00	.00	0	3,060.95	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	105,880.00	14,698.12	29,152.88	.00	76,727.12	0	26,983.21	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	25,137.00	3,656.13	7,061.49	.00	18,075.51	7	6,843.84	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	97,450.00	14,923.78	32,206.81	.00	65,243.19	128	26,620.28	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	118,406.00	16,017.08	32,546.25	.00	85,859.75	33	31,809.44	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	127,886.00	17,468.30	36,065.47	.00	91,820.53	30	28,813.12	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	13,550.00	1,160.50	2,122.51	.00	11,427.49	2	3,407.40	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	86,194.00	12,679.98	24,713.59	.00	63,480.41	0	22,845.11	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	273,929.00	39,289.95	105,308.06	.00	168,620.94	119	100,748.14	Function(COA) 1241 - Office of the Principal
Facility(COA) 04609 - Creekside Totals	\$4,237,154.00	\$605,663.36	\$1,211,975.65	\$523.52	\$3,024,654.83	29 %	\$1,165,797.25	



Expenses by Building/Program

Fiscal Year to Date 11/30/16

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Facility(COA) 08039 - Mill Creek								
Function(COA) 1112 - Middle School Instruction	3,203,899.00	465,338.12	907,942.08	370.00	2,295,586.92	21	850,388.28	Function(COA) 1112 - Middle School Instruction
Function(COA) 1122 - Special Education Instruction	535,910.00	81,351.32	153,122.48	.00	382,787.52	5	125,204.49	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	.00	482.97	482.97	.00	(482.97)	0	1,219.10	Function(COA) 1125 - Compensatory Education
Function(COA) 1212 - Guidance Services	117,110.00	17,964.35	38,702.00	.00	78,408.00	0	38,446.65	Function(COA) 1212 - Guidance Services
Function(COA) 1214 - Psychological Services	61,077.00	8,295.30	17,042.57	.00	44,034.43	15	16,937.87	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	56,239.00	3,358.09	15,546.32	.00	40,692.68	25	22,154.40	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	124,322.00	16,700.01	34,241.54	.00	90,080.46	61	33,494.97	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	109,346.00	10,649.21	30,120.03	.00	79,225.97	24	46,135.61	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	28,037.00	3,874.69	8,060.41	.00	19,976.59	7	7,860.21	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	68,978.00	9,783.69	19,739.69	.00	49,238.31	0	5,849.27	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	438,867.00	58,817.59	169,934.82	.00	268,932.18	246	170,190.27	Function(COA) 1241 - Office of the Principal
Facility(COA) 08039 - Mill Creek Totals	\$4,743,785.00	\$676,615.34	\$1,394,934.91	\$370.00	\$3,348,480.09	29%	\$1,317,881.12	
Facility(COA) 08040 - Cornerstone								
Function(COA) 1111 - Elementary Instruction	2,503,776.00	347,478.55	717,515.49	2,722.41	1,783,538.10	15	661,188.30	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	602,599.00	88,292.43	183,745.52	.00	418,853.48	7	165,225.97	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	62,302.00	8,347.63	17,069.57	.00	45,232.43	3	17,769.90	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	177,778.00	22,659.08	48,726.80	.00	64,801.40	0	46,550.54	Function(COA) 1213 - Health Services
Function(COA) 1214 - Psychological Services	45,855.00	6,000.26	10,216.43	64,249.80	35,638.57	6	18,185.45	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	384,519.00	47,546.59	102,157.06	21,952.00	260,409.94	271	98,116.55	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	75,514.00	11,271.06	21,343.08	.00	54,170.92	6	20,545.72	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	120,953.00	16,288.78	33,171.01	.00	87,781.99	44	32,990.13	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	13,675.00	1,720.14	2,921.35	.00	10,753.65	2	6,507.35	Function(COA) 1219 - Other Pupil Support
Function(COA) 1221 - Improvement of Instruction	6,000.00	2,418.69	4,286.04	.00	1,713.96	31	2,261.20	Function(COA) 1221 - Improvement of Instruction
Function(COA) 1222 - Educational Media Services	127,913.00	17,086.09	35,116.99	.00	92,796.01	585	34,884.50	Function(COA) 1222 - Educational Media Services
Function(COA) 1225 - Technology	.00	.00	.00	.00	.00	0	13,370.86	Function(COA) 1225 - Technology
Function(COA) 1227 - Academic Student Assessment	5,000.00	343.11	383.06	.00	4,616.94	0	957.60	Function(COA) 1227 - Academic Student Assessment
Function(COA) 1241 - Office of the Principal	284,169.00	40,597.79	110,675.73	.00	173,493.27	2,214	107,378.07	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	\$4,410,053.00	\$610,050.20	\$1,287,328.13	\$88,924.21	\$3,033,800.66	31%	\$1,225,932.14	
Facility(COA) 08989 - Bates								
Function(COA) 1111 - Elementary Instruction	1,991,468.00	276,335.62	573,320.43	304.87	1,417,842.70	13	551,994.46	Function(COA) 1111 - Elementary Instruction
Function(COA) 1122 - Special Education Instruction	209,013.00	27,401.65	53,089.87	.00	155,923.13	3	65,321.25	Function(COA) 1122 - Special Education Instruction
Function(COA) 1125 - Compensatory Education	62,302.00	8,347.57	17,087.92	.00	45,214.08	8	15,692.78	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	25,137.00	3,656.07	7,061.34	.00	18,075.66	0	6,843.69	Function(COA) 1214 - Psychological Services
Function(COA) 1215 - Speech Services	115,157.00	15,822.27	32,239.96	.00	82,917.04	128	30,655.11	Function(COA) 1215 - Speech Services
Function(COA) 1216 - Social Work Services	116,295.00	15,806.74	32,123.51	.00	84,171.49	28	31,984.82	Function(COA) 1216 - Social Work Services
Function(COA) 1218 - Teacher Consultant	67,034.00	5,216.75	14,587.93	.00	52,446.07	13	17,341.63	Function(COA) 1218 - Teacher Consultant
Function(COA) 1219 - Other Pupil Support	7,048.00	249.15	249.15	.00	6,798.85	0	606.35	Function(COA) 1219 - Other Pupil Support



Expenses by Building/Program

Fiscal Year to Date 11/30/16

Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
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	77,736.00	11,479.34	21,762.78	.00	55,973.22	0	21,199.96	Function(COA) 1222 - Educational Media Services
Function(COA) 1241 - Office of the Principal	282,394.00	37,498.52	95,097.99	(395.98)	187,691.99	122	86,473.30	Function(COA) 1241 - Office of the Principal
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	878.94	.00	(878.94)	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
Facility(COA) 09989 - Bates Totals	\$2,953,584.00	\$401,813.68	\$847,499.82	(\$91.11)	\$2,106,175.29	29 %	\$828,113.35	
Facility(COA) 09078 - Transportation Services	14,553.00	982.42	3,603.91	2,257.99	8,691.10	0	2,371.87	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1271 - Pupil Transportation	1,544,315.00	219,559.33	537,301.59	8,863.79	998,149.62	3,753	498,053.13	Function(COA) 1271 - Pupil Transportation Services
Facility(COA) 09078 - Transportation Totals	\$1,558,868.00	\$220,541.75	\$540,905.50	\$11,121.78	\$1,006,840.72	35 %	\$500,425.00	
Facility(COA) 09079 - B&G Services	2,427,162.00	373,204.68	1,133,810.34	238,998.45	1,054,353.21	88	1,001,010.28	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1261 - Operating Buildings	\$2,427,162.00	\$373,204.68	\$1,133,810.34	\$238,998.45	\$1,054,353.21	57 %	\$1,001,010.28	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 09079 - B&G Totals	\$2,427,162.00	\$373,204.68	\$1,133,810.34	\$238,998.45	\$1,054,353.21	57 %	\$1,001,010.28	
Facility(COA) 11 - General Fund Totals	\$38,649,413.00	\$5,449,426.15	\$12,160,087.05	\$500,255.43	\$25,989,070.52	33 %	\$11,435,729.38	
Fund(COA) 23 - Community Service Fund								
Facility(COA) 00000 - District								
Function(COA) 1118 - Pre-Kindergarten	149,793.00	18,544.61	44,808.61	.00	104,984.39	0	54,925.35	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	7,079.00	627.75	627.75	.00	6,451.25	0	602.30	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	35,026.00	928.37	9,786.92	11,892.58	13,346.50	0	15,015.32	Function(COA) 1261 - Operating Buildings Services
Function(COA) 1271 - Pupil Transportation Services	80,000.00	.00	.00	.00	80,000.00	0	26,150.57	Function(COA) 1271 - Pupil Transportation Services
Function(COA) 1291 - Pupil Activities/Athletics	662,431.00	99,358.77	267,575.46	5,942.00	388,913.54	342	353,161.92	Function(COA) 1291 - Pupil Activities/Athletics
Function(COA) 1311 - Community Services	273,650.00	31,183.02	111,576.24	.00	162,073.76	17	129,664.55	Function(COA) 1311 - Community Services
Direction	448,445.00	15,633.71	169,958.57	10,821.70	267,664.73	66	169,703.34	Function(COA) 1321 - Community Recreation
Function(COA) 1351 - Care of Children	855,967.00	95,897.20	344,398.06	1,140.00	510,428.94	77	487,214.23	Function(COA) 1351 - Care of Children
Function(COA) 1391 - Other Community Services	125,646.00	49.60	21,964.24	.00	104,681.76	3	22,289.31	Function(COA) 1391 - Other Community Services
Function(COA) 1611 - Transfer Out to GF	89,703.00	32,502.57	32,502.57	.00	57,200.43	26	.00	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District Totals	\$2,728,740.00	\$294,725.60	\$1,003,198.42	\$29,796.28	\$1,695,745.30	38 %	\$1,258,726.89	
Facility(COA) 00214 - Wylie								
Function(COA) 1261 - Operating Buildings Services	.00	(39,896.60)	.00	.00	.00	0	22,332.72	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00214 - Wylie Totals	\$0.00	(\$39,896.60)	\$0.00	\$0.00	\$0.00	+++	\$22,332.72	
Facility(COA) 00913 - High School								
Function(COA) 1261 - Operating Buildings Services	.00	(24,460.65)	.00	.00	.00	0	8,587.00	Function(COA) 1261 - Operating Buildings Services
Facility(COA) 00913 - High School Totals	\$0.00	(\$24,460.65)	\$0.00	\$0.00	\$0.00	+++	\$8,587.00	
Facility(COA) 02362 - Jenkins								
Function(COA) 1261 - Operating Buildings Services	57,465.00	2,329.19	18,588.33	3,517.11	35,359.56	0	7,325.23	Function(COA) 1261 - Operating Buildings Services

Expenses by Building/Program

Fiscal Year to Date 11/30/16



Function(COA) Code	Amended Budget	Current Month Actual	Actual FYTD	Encumbrances	Budget - Actual	% Received / % Spent	Prior Year Total	Facility(COA) Code
Facility(COA) 02362 - Jenkins	\$57,465.00	\$2,329.19	\$18,588.33	\$3,517.11	\$35,359.56	38 %	\$7,325.23	
Fund(COA) 23 - Community Service Fund	\$2,786,205.00	\$232,697.54	\$1,021,786.75	\$33,313.39	\$1,731,104.86	38 %	\$1,296,971.84	
Totals								
Facility(COA) 25 - School Lunch Fund								
Facility(COA) 00000 - District								
Function(COA) 1219 - Other Pupil Support Services	.00	.00	.00	.00	.00	0	.00	Function(COA) 1219 - Other Pupil Support Services
Function(COA) 1261 - Operating Buildings	2,390.00	.00	1,339.61	.00	1,050.39	0	5,785.06	Function(COA) 1261 - Operating Buildings
Function(COA) 1297 - Food Services	443,811.00	49,098.39	152,450.70	40,527.85	250,832.45	8,074	254,733.10	Function(COA) 1297 - Food Services
Function(COA) 1611 - Transfer Out to GF	137,366.00	43,833.41	43,833.41	.00	93,532.59	10	.00	Function(COA) 1611 - Transfer Out to GF
Facility(COA) 00000 - District	\$583,567.00	\$92,931.80	\$197,623.72	\$40,527.85	\$345,415.43	41 %	\$260,518.16	
Facility(COA) 00214 - Wylie								
Function(COA) 1297 - Food Services	124,670.00	11,889.19	34,324.39	47,187.37	43,158.24	14	48,429.67	Function(COA) 1297 - Food Services
Facility(COA) 00214 - Wylie	\$124,670.00	\$11,889.19	\$34,324.39	\$47,187.37	\$43,158.24	65 %	\$48,429.67	
Facility(COA) 00913 - High School								
Function(COA) 1297 - Food Services	334,849.00	35,899.28	102,188.59	121,651.99	111,008.42	180	109,747.64	Function(COA) 1297 - Food Services
Facility(COA) 00913 - High School	\$334,849.00	\$35,899.28	\$102,188.59	\$121,651.99	\$111,008.42	67 %	\$109,747.64	
Facility(COA) 04609 - Creekside								
Function(COA) 1297 - Food Services	139,069.00	13,695.70	38,979.02	69,996.84	30,093.14	33	40,149.94	Function(COA) 1297 - Food Services
Facility(COA) 04609 - Creekside	\$139,069.00	\$13,695.70	\$38,979.02	\$69,996.84	\$30,093.14	78 %	\$40,149.94	
Facility(COA) 08039 - Mill Creek								
Function(COA) 1297 - Food Services	149,982.00	18,701.37	55,078.68	52,003.46	42,899.86	77	47,898.14	Function(COA) 1297 - Food Services
Facility(COA) 08039 - Mill Creek	\$149,982.00	\$18,701.37	\$55,078.68	\$52,003.46	\$42,899.86	71 %	\$47,898.14	
Facility(COA) 08040 - Cornerstone								
Function(COA) 1297 - Food Services	90,029.00	10,601.72	28,918.73	29,007.04	32,103.23	39	37,135.70	Function(COA) 1297 - Food Services
Facility(COA) 08040 - Cornerstone	\$90,029.00	\$10,601.72	\$28,918.73	\$29,007.04	\$32,103.23	64 %	\$37,135.70	
Facility(COA) 08989 - Bates								
Function(COA) 1297 - Food Services	88,859.00	10,758.93	25,173.68	25,420.31	38,265.01	56	21,305.92	Function(COA) 1297 - Food Services
Facility(COA) 08989 - Bates	\$88,859.00	\$10,758.93	\$25,173.68	\$25,420.31	\$38,265.01	57 %	\$21,305.92	
Fund(COA) 25 - School Lunch Fund	\$1,511,025.00	\$194,477.99	\$482,286.81	\$385,794.86	\$642,943.33	57 %	\$565,185.17	
Fund(COA) 30 - Debt Retirement Fund								
Facility(COA) 00000 - District								
Function(COA) 1259 - Other Business Services	51,000.00	.00	531.29	.00	50,468.71	0	963.36	Function(COA) 1259 - Other Business Services
Function(COA) 1511 - Debt Service - Principal	10,003,019.00	.00	1,581,509.38	.00	8,421,509.62	3,101	1,782,616.38	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	\$10,054,019.00	\$0.00	\$1,582,040.67	\$0.00	\$8,471,978.33	16 %	\$1,783,579.74	
Fund(COA) 30 - Debt Retirement Fund	\$10,054,019.00	\$0.00	\$1,582,040.67	\$0.00	\$8,471,978.33	16 %	\$1,783,579.74	
Grand Totals	\$53,000,662.00	\$5,876,601.68	\$15,246,201.28	\$919,363.68	\$36,835,097.04	31 %	\$15,081,466.13	