

| | | | | | |
|--------------------|-----------------------------|----------------|-----------------------|---------------------------|----------------|
| MPS | | | | | 2/21/2017 |
| Revenue & Expenses | | | | 0117 BOE Financial Report | |
| January 31, 2017 | | | | | |
| | | 2015-16 | 2016-17 | 2016-17 | 2016-17 |
| OBJ | OBJECT | Actual | Revised Budget | Actual | FYTD % |
| 0 | DW | 4,467,745 | 4,558,558 | 2,064,449 | 45.29 |
| 10 | FDN ALLOWANCE | 19,637,005 | 19,464,317 | 7,075,007 | 36.35 |
| 20 | 31A | 389,010 | 535,090 | 179,569 | 33.56 |
| 100 | PRESCHOOL | 257,288 | 301,002 | 110,611 | 36.75 |
| 120 | SPECIAL EDUCATION | 1,258,734 | 1,149,780 | 404,198 | 35.15 |
| 140 | TITLE 1 | 277,152 | 301,926 | 84,559 | 28.01 |
| 160 | CAREER & TECHNICAL PROGRAMS | 22,154 | 5,020 | 1,825 | 36.36 |
| 199 | MISC REV | 4,120 | 2,600 | 30 | 1.15 |
| 210 | TITLE 2a | 71,572 | 85,235 | 27,753 | 32.56 |
| 0--- | DW | 26,384,781 | 26,403,528 | 9,948,001 | 37.68 |
| 1060 | ALAIEDON TWP | 607,811 | 620,468 | 591,379 | 95.31 |
| 1061 | AURELIUS TWP | 178,448 | 171,336 | 147,597 | 86.14 |
| 1062 | CITY OF MASON | 1,488,298 | 1,494,669 | 1,258,275 | 84.18 |
| 1063 | DELHI TWP | 251,639 | 273,587 | 83,781 | 30.62 |
| 1064 | INGHAM TWP | | | 8 | |
| 1065 | LESLIE TWP | 6,007 | 6,970 | 564 | 8.09 |
| 1066 | ONONDAGA TWP | 14,939 | 12,881 | 1,516 | 11.77 |
| 1067 | VEVAY TWP | 528,736 | 557,535 | 536,556 | 96.24 |
| 1068 | WHEATFIELD TWP | 5,847 | 7,364 | 3,882 | 52.72 |
| 1069 | CITY OF LANSING | 29,592 | 338,672 | | |
| 1070 | DELINQUENT TAXES | (894) | | (6,657) | |
| 1301 | ENRICHMENT | 39,602 | 35,000 | 18,437 | 52.68 |
| 1302 | SWIM PROGRAM | 7,943 | 8,000 | 11,074 | 138.43 |
| 1351 | EARLY LEARNING | 281,203 | 204,000 | 119,643 | 58.65 |
| 1352 | PRESCHOOL | 108,331 | 90,000 | 58,946 | 65.5 |
| 1353 | SUMMER KIDS CLUBHOUSE | 162,362 | 160,000 | 96,094 | 60.06 |
| 1357 | BEFORE/AFTER KC | 194,643 | 194,000 | 146,440 | 75.48 |
| 1--- | | 3,904,506 | 4,174,482 | 3,067,534 | 73.48 |
| 3171 | B BASKETBALL | 4,442 | 3,315 | 1,909 | 57.59 |
| 3175 | MS TRACK | 3,557 | 4,000 | | |
| 3176 | B WRESTLING | 672 | 200 | 85 | 42.5 |
| 3179 | GIRLS BASKETBALL | 3,898 | 3,600 | 50 | 1.39 |
| 3184 | GIRLS VOLLEYBALL | 3,966 | 4,872 | 3,898 | 80.01 |
| 3--- | | 16,534 | 15,987 | 5,942 | 37.17 |
| 4170 | BOYS BASEBALL | 3,400 | 3,100 | | |
| 4171 | BOYS BASKETBALL | 11,100 | 9,400 | 6,799 | 72.32 |
| 4172 | BOYS FOOTBALL | 36,815 | 42,350 | 42,501 | 100.36 |
| 4173 | BOYS SOCCER | 10,434 | 6,800 | 6,743 | 99.16 |
| 4174 | BOYS SWIMMING | 3,655 | 2,600 | 2,759 | 106.12 |
| 4175 | BOYS AND GIRLS TRACK | 4,320 | 4,550 | | |
| 4176 | BOYS WRESTLING | 3,845 | 3,000 | 2,545 | 84.83 |
| 4177 | CHEERLEADING | 4,319 | 3,900 | 3,350 | 85.9 |
| 4178 | CROSS COUNTRY | 1,800 | 1,400 | 2,900 | 207.14 |
| 4179 | GIRLS BASKETBALL | 7,925 | 8,400 | 7,109 | 84.63 |
| 4180 | GYMNASTICS | 780 | 400 | 300 | 75 |
| 4181 | GIRLS SOCCER | 9,171 | 6,000 | 100 | 1.67 |
| 4182 | GIRLS SWIMMING | 1,595 | 2,600 | 3,380 | 130 |
| 4183 | BOWLING | 425 | 525 | 425 | 80.95 |

| OBJ | OBJECT | 2015-16 | 2016-17 | 2016-17 | 2016-17 |
|------|------------------------|-------------------|-------------------|-------------------|--------------|
| | | Actual | Revised Budget | Actual | FYTD % |
| 4184 | GIRLS VOLLEYBALL | 6,394 | 5,400 | 6,130 | 113.52 |
| 4186 | SEASON TICKETS | 16,770 | 16,500 | 16,800 | 101.82 |
| 4188 | BOY'S GOLF | 900 | 1,200 | | |
| 4189 | BOY'S TENNIS | 1,850 | 1,900 | 1,940 | 102.11 |
| 4190 | GIRL'S GOLF | 1,110 | 1,400 | 800 | 57.14 |
| 4191 | GIRLS SOFTBALL | 1,000 | 1,900 | | |
| 4192 | GIRLS TENNIS | 2,800 | 2,900 | | |
| 4402 | POST SEASON | 46,055 | 50,178 | 16,731 | 33.34 |
| 4--- | | 176,462 | 176,403 | 121,311 | 68.77 |
| 5170 | BASEBALL INVIT REV | 350 | | 200 | |
| 5174 | B. SWIM INVIT REV | | 375 | | |
| 5175 | TRACK INVIT REV | 3,160 | 3,100 | 750 | 24.19 |
| 5177 | CHEERLDNG INVT REV | 6,510 | 6,500 | | |
| 5181 | G SOCCER INVIT REV | 100 | | | |
| 5182 | G SWIM INVIT REV | 835 | 900 | 955 | 106.11 |
| 5184 | VOLLEYBALL INVIT REV | 1,200 | 1,200 | 1,665 | 138.75 |
| 5188 | B GOLF INVIT REV | 2,359 | 3,620 | | |
| 5189 | B TENNIS INVIT REV | 150 | | | |
| 5190 | G GOLF INVIT REV | 1,553 | 2,800 | 2,800 | 100 |
| 5192 | G TENNIS INVIT REV | 725 | 625 | 625 | 100 |
| 5--- | - | 16,943 | 19,120 | 6,995 | 36.58 |
| ---- | Revenue | 30,499,225 | 30,789,520 | 13,149,783 | 42.71 |
| | | | | | |
| 1110 | SUPT SAL | 127,083 | 128,270 | 76,018 | 59.26 |
| 1150 | PRINCIPAL & ASST PRINC | 643,305 | 639,577 | 335,376 | 52.44 |
| 1160 | SPVR SAL-INST | 136,626 | 144,258 | 64,154 | 44.47 |
| 1170 | DEPT DIRECTOR SAL | 546,620 | 560,456 | 338,359 | 60.37 |
| 1190 | OTH ADMIN | 17,526 | 23,089 | 15,988 | 69.25 |
| 1210 | CURR SAL | 1,869 | 10,000 | 3,543 | 35.43 |
| 1220 | COUNSEL SAL | 331,378 | 319,474 | 136,073 | 42.59 |
| 1230 | LIBRARY SAL | 67,903 | 71,603 | 30,294 | 42.31 |
| 1240 | TCHR SAL | 9,936,243 | 10,353,850 | 4,454,732 | 43.02 |
| 1250 | INST CONSLT | 230,064 | 229,161 | 97,084 | 42.37 |
| 1280 | SPEECH/LANGUAGE SAL | 174,524 | 180,318 | 90,298 | 50.08 |
| 1290 | OTH PROF ED SAL | 20,404 | 23,684 | 7,899 | 33.35 |
| 1310 | ACCTG & PAYROLL SAL | 76,325 | 101,000 | 59,852 | 59.26 |
| 1340 | PERSONNEL SAL | 40,867 | 29,450 | 13,057 | 44.34 |
| 1430 | PSYCH SAL | 123,272 | 119,466 | 51,247 | 42.9 |
| 1440 | SOC WRKR SAL | 244,896 | 186,131 | 79,525 | 42.73 |
| 1490 | OTHR PROF SAL | 17,164 | 17,170 | 11,211 | 65.29 |
| 1510 | TECHNICIANS | 86,415 | 97,000 | 42,917 | 44.24 |
| 1540 | TESTING | 1,632 | 1,632 | 73 | 4.46 |
| 1550 | BUS MECHANICS | 47,859 | 48,480 | 23,880 | 49.26 |
| 1560 | REC/COACHING | 209,279 | 223,674 | 93,256 | 41.69 |
| 1610 | VEHICLE OP SAL | 531 | | 171 | |
| 1611 | BUS DRVR REG RUNS | 255,334 | 258,055 | 143,586 | 55.64 |
| 1612 | VEHICLE OPER TRIP | 19,017 | 20,200 | 8,520 | 42.18 |
| 1620 | SEC/CLER/BKKPR | 568,581 | 528,814 | 278,175 | 52.6 |
| 1630 | TCHR AIDE SAL | 774,989 | 811,234 | 404,872 | 49.91 |
| 1631 | ENR-HALL MONITOR | 2,422 | 2,493 | 1,196 | 47.97 |

| OBJ | OBJECT | 2015-16 | 2016-17 | 2016-17 | 2016-17 |
|------|------------------------------|------------|----------------|-----------|---------|
| | | Actual | Revised Budget | Actual | FYTD % |
| 1640 | MAINT/CUST SAL | 639,539 | 646,400 | 348,024 | 53.84 |
| 1660 | SEC/MONITORS | 82,417 | 83,552 | 40,829 | 48.87 |
| 1690 | ATH EVENT WRKRS | 16,478 | 21,329 | 14,473 | 67.86 |
| 1760 | TERMINATION PAY | 13,151 | 30,902 | 30,049 | 97.24 |
| 1790 | OTHR SPECIAL PYMNTS | 2,700 | 3,593 | 1,498 | 41.69 |
| 1791 | CERTIFICATION STIPENDS | 1,725 | 2,021 | 1,725 | 85.35 |
| 1810 | TEMP-ADMINI SAL | 121 | 86 | | |
| 1840 | TEMP-PROF OTHR | 179 | | 750 | |
| 1860 | TEMP-OPS/SVC | 28,513 | 62,664 | 12,790 | 20.41 |
| 1870 | TEMP-TCHR SAL | 9,326 | 19,764 | 8,522 | 43.12 |
| 1880 | TEMP-CLERICAL/ADMN | 20,224 | 26,657 | 9,985 | 37.46 |
| 1890 | OTHER TEMP SAL | 38,299 | 43,849 | 19,485 | 44.44 |
| 1910 | OT-ADMIN | 2,351 | 2,709 | 539 | 19.9 |
| 1920 | OT-PROF-EDU | 73,988 | 72,880 | 26,306 | 36.09 |
| 1930 | OT-PROF-BUS | 398 | 750 | | |
| 1940 | OT-PROF DEV | 5,043 | 388 | 194 | 50.04 |
| 1950 | OT-TECH | | 1,173 | | |
| 1960 | OT-OPS | 26,241 | 27,501 | 11,834 | 43.03 |
| 1970 | OT-TCHNG | 11,947 | 46,453 | 2,331 | 5.02 |
| 1980 | OT-CLERICAL/ADMN | 3,668 | 4,584 | 2,593 | 56.56 |
| 1990 | OTHER OT SAL | 1,547 | 4,290 | 110 | 2.57 |
| 1--- | | 15,679,983 | 16,230,084 | 7,393,395 | 45.55 |
| 2110 | GROUP LIFE | 18,510 | 19,391 | 6,807 | 35.1 |
| 2120 | GROUP DISABILITY | 78,857 | 77,371 | 34,890 | 45.09 |
| 2130 | GROUP HEALTH | 2,348,539 | 2,687,609 | 1,453,277 | 54.07 |
| 2140 | DENTAL | 344,424 | 359,723 | 165,242 | 45.94 |
| 2150 | VISION | 64,599 | 69,185 | 26,878 | 38.85 |
| 2290 | OTHR SPL LEAVE PMTS/TERM LVE | | | 300 | |
| 2390 | OTH SPECIAL ALLOWANCES | 8,000 | 10,000 | 6,014 | 60.14 |
| 2820 | RET | 5,856,810 | 6,015,043 | 2,705,030 | 44.97 |
| 2830 | SOCIAL SEC | 1,131,336 | 1,206,231 | 522,109 | 43.28 |
| 2840 | WKRS COMP | 14,955 | 42,716 | 1,016 | 2.38 |
| 2850 | UNEMPL COMP | 604 | 11,500 | | |
| 2920 | CASH IN LIEU OF BENEFITS | 183,574 | 181,167 | 90,840 | 50.14 |
| 2--- | BENEFITS | 10,050,207 | 10,679,936 | 5,012,402 | 46.93 |
| 3110 | PURCH SVC-INST | 13,262 | 16,985 | 4,313 | 25.39 |
| 3120 | CONT SVC-TRNG | 51,065 | 51,135 | 13,675 | 26.74 |
| 3130 | PUPIL SVCS-NON PYRL | 38,490 | 43,475 | 11,381 | 26.18 |
| 3150 | MANAGEMENT SERVICES | 44,730 | 650 | | |
| 3170 | LEGAL SVC | 20,270 | 32,000 | 7,638 | 23.87 |
| 3180 | AUDIT SVC | 15,600 | 16,300 | 14,400 | 88.34 |
| 3190 | OTHR CONT SVC | 73,193 | 68,053 | 24,031 | 35.31 |
| 3191 | OTHR PROF SVCS | 6,240 | 7,500 | 3,416 | 45.55 |
| 3193 | OFFICIALS | 42,048 | 45,107 | 22,765 | 50.47 |
| 3194 | EVENT WORKER | 4,488 | 4,513 | 8,738 | 193.62 |
| 3195 | COACHES | 95,182 | 96,366 | 34,724 | 36.03 |
| 3210 | TRAVEL | 17,133 | 22,128 | 6,305 | 28.49 |
| 3220 | WRKSHPS/CONF | 59,539 | 72,808 | 39,404 | 54.12 |
| 3221 | STAFF DEV | 509 | 500 | 650 | 130 |
| 3225 | SCHOOL IMPR | 5,792 | 7,500 | 2,984 | 39.79 |

| OBJ | OBJECT | 2015-16 | 2016-17 | 2016-17 | 2016-17 |
|------|----------------------------|-----------|----------------|---------|---------|
| | | Actual | Revised Budget | Actual | FYTD % |
| 3310 | TRANS-CONTR CARRIER | 316 | 8,000 | 945 | 11.81 |
| 3330 | TRANS-PARENT REIMB. | 784 | 850 | 1,124 | 132.23 |
| 3410 | TELEPHONE | 31,907 | 33,900 | 17,959 | 52.98 |
| 3430 | POSTAGE | 22,725 | 28,045 | 14,236 | 50.76 |
| 3450 | SOFTWARE LICENSE | 83,660 | 135,611 | 91,259 | 67.29 |
| 3490 | MISC COMM | 7,620 | 7,700 | 7,620 | 98.96 |
| 3510 | ADVERTISEMENT | 661 | 2,700 | | |
| 3610 | PRINTING | 5,011 | 15,200 | 5,958 | 39.19 |
| 3710 | TUITION | 27,187 | 30,000 | 3,334 | 11.11 |
| 3830 | WATER & SEWER | 47,433 | 47,500 | 17,736 | 37.34 |
| 3840 | TRASH DISPOSAL | 23,762 | 20,495 | 9,485 | 46.28 |
| 3910 | BLDG/PROPERTY INS | 38,588 | 44,156 | 44,156 | 100 |
| 3920 | BUILDING INS | 9,439 | 10,142 | 10,142 | 100 |
| 3930 | FLEET INS | 16,537 | 16,600 | 16,316 | 98.29 |
| 3--- | PURCH SVCS | 803,167 | 885,919 | 434,693 | 49.07 |
| 4110 | CONTR SVC-LAND & BLDG | 49,516 | 110,000 | 51,687 | 46.99 |
| 4120 | CONT EQUIP REPAIR | 87,441 | 111,504 | 52,779 | 47.33 |
| 4130 | VEHICLE/BUS REPAIR | 3,498 | 5,863 | 3,584 | 61.14 |
| 4140 | SOFTWARE LICENSES | 16,949 | 17,750 | 618 | 3.48 |
| 4210 | RENTAL-LAND & BLDG | 11,875 | 12,500 | 4,375 | 35 |
| 4910 | OTHER-PURCH SVCS | 65,210 | 49,000 | 19,005 | 38.79 |
| 4--- | PURCH SVCS | 234,489 | 306,617 | 132,048 | 43.07 |
| 5110 | TEACHING SUPL | 359,441 | 291,963 | 118,851 | 40.71 |
| 5210 | TEXTBOOKS | 58,672 | 90,828 | 38,497 | 42.38 |
| 5410 | PERIODICALS | 3,024 | 3,000 | 1,479 | 49.31 |
| 5510 | NATURAL GAS | 159,673 | 210,000 | 45,817 | 21.82 |
| 5520 | ELECTRICITY | 340,642 | 352,454 | 164,531 | 46.68 |
| 5710 | GASOLINE, OIL & GREASE | 88,236 | 135,150 | 39,538 | 29.26 |
| 5720 | TIRES, TUBES & BATTERIES | 23,845 | 32,500 | 23,555 | 72.48 |
| 5730 | VEHICLE REPAIR PARTS | 82,001 | 85,000 | 31,814 | 37.43 |
| 5790 | OTHER TRANSP SUPL | 171 | 1,800 | 1,523 | 84.62 |
| 5910 | OFFICE SUPPLIES | 28,515 | 33,478 | 11,890 | 35.52 |
| 5980 | MISC HARDWARE/TOOLS | 16,435 | 15,000 | 24,282 | 161.88 |
| 5990 | MISC SUPP/MAT | 225,941 | 218,009 | 90,405 | 41.47 |
| 5995 | MISC SUPPLIES OTHER | | 20,000 | 8,436 | 42.18 |
| 5--- | SUPPLIES | 1,386,597 | 1,489,182 | 600,618 | 40.33 |
| 6410 | NEW-EQUIP/FURN-DEPR | 6,518 | 17,610 | 810 | 4.6 |
| 6420 | NEW EQUIP-NON-DEPR | 196,256 | 145,502 | 56,722 | 38.98 |
| 6450 | REPL EQUIP/FURN-DEPRE | 33,892 | 28,600 | 10,947 | 38.28 |
| 6460 | RPLCMNT EQUIP/FURN-NONDEPR | 13,799 | 26,663 | 23,551 | 88.33 |
| 6--- | | 250,466 | 218,375 | 92,029 | 42.14 |
| 7150 | CAPITAL LEASE REDEMPTN | 111,461 | 162,000 | 139,529 | 86.13 |
| 7210 | INT-LONG TERM DEBT | 25,779 | 2,000 | 1,972 | 98.6 |
| 7410 | DUES & FEES | 75,498 | 46,778 | 47,695 | 101.96 |
| 7411 | INV ENTRY FEES | 13,322 | 16,420 | 9,360 | 57 |
| 7610 | TAXES ABATED/WRITTEN OFF | | 500 | | |
| 7910 | MISC EXP | 18,746 | 24,678 | 10,083 | 40.86 |
| 7--- | OTHER EXPENDITURES | 244,806 | 252,376 | 208,638 | 82.67 |
| 8110 | FUND MOD | 5,800 | 6,000 | | |
| 8210 | TUITION PMTS OTHR MI SCHLS | 212,173 | 207,500 | 10,624 | 5.12 |

| | | 2015-16 | 2016-17 | 2016-17 | 2016-17 |
|----------------------------------|---|-------------------|-----------------------|-------------------|----------------|
| OBJ | OBJECT | Actual | Revised Budget | Actual | FYTD % |
| 8220 | PAYMENTS TO OTHER SCHOOL DIST | 8,826 | 56,200 | 10,864 | 19.33 |
| 8290 | SUB COSTS | 295,054 | 332,971 | 142,139 | 42.69 |
| 8--- | OUTGOING TRNSF & OTH TRANS | 521,853 | 602,671 | 163,627 | 27.15 |
| 9990 | INDIRECT COSTS | | | | |
| 9--- | INDIRECT COSTS | | | | |
| ---- | Expense | 29,171,568 | 30,665,160 | 14,037,451 | 45.78 |
| | | | | | |
| | Revenue over (under) expenses | 1,327,657 | 124,360 | (887,668) | |
| | | | | | |
| NOTES-Monthly Highlights: | | | | | |
| <u>Revenue:</u> | | | | | |
| | IISD quarterly payment for special ed and Medicaid funding received | | | | |
| | Property tax collections increase for winter levy townships | | | | |
| | Insurance proceeds received (one time funds) | | | | |
| | | | | | |
| <u>Expenses:</u> | | | | | |
| | January was a regular 2-pay month pay cycle. | | | | |
| | Electric expenses doubled up in February | | | | |
| | Only one period of sub costs due to Winter Break | | | | |