

MPS					4.26.18
Revenue & Expenses				0318 BOE Financial Report	
March 31, 2018					
		2016-17	2017-18	2017-18	2017-18
OBJ	OBJECT	Actual	Budget Rvsn #2	Actual	FYTD %
0	DW	5,047,555	6,097,059	3,551,272	58.25
10	FDN ALLOWANCE	19,602,126	20,279,412	11,151,923	54.99
20	31A	472,363	675,154	370,269	54.84
100	PRESCHOOL	257,412	363,911	243,913	67.03
120	SPECIAL EDUCATION	1,148,883	1,028,814	520,440	50.59
140	TITLE 1	267,152	305,857	81,177	26.54
160	CAREER & TECHNICAL PROGRAMS	5,648	5,602	3,055	54.54
199	MISC REV	3,030	3,030		
210	TITLE 2a	91,997	90,800	22,000	24.23
0---	DW	26,896,166	28,849,639	15,944,050	55.27
1060	ALAIEDON TWP	616,860	635,530	609,596	95.92
1061	AURELIUS TWP	161,320	158,972	137,118	86.25
1062	CITY OF MASON	1,504,128	1,573,058	1,287,460	81.84
1063	DELHI TWP	256,684	285,162	245,836	86.21
1064	INGHAM TWP	8			
1065	LESLIE TWP	6,252	7,062	6,711	95.03
1066	ONONDAGA TWP	12,179	17,589	11,609	66
1067	VEVAY TWP	537,804	574,037	548,377	95.53
1068	WHEATFIELD TWP	7,641	7,927	6,237	78.68
1069	CITY OF LANSING	342,093	154,751	154,751	100
1070	DELINQUENT TAXES	(12,621)	(221,000)	(212,047)	95.95
1071	INGHAM COUNTY			5,771	
1301	ENRICHMENT	37,822	37,822	32,485	85.89
1302	SWIM PROGRAM	15,238	15,238	6,769	44.42
1351	EARLY LEARNING	205,622	222,000	187,358	84.4
1352	PRESCHOOL	100,228	100,300	74,987	74.76
1353	SUMMER KIDS CLUBHOUSE	149,217	150,000	101,290	67.53
1357	BEFORE/AFTER KC	260,044	260,000	196,110	75.43
1---		4,200,518	3,978,448	3,400,419	85.47
3171	B BASKETBALL	3,615	3,615	3,693	102.16
3175	MS TRACK	5,267	5,267	200	3.8
3176	B WRESTLING	1,398	1,398	3,099	221.67
3179	GIRLS BASKETBALL	3,754	3,754	2,728	72.67
3184	GIRLS VOLLEYBALL	3,898	3,898	3,663	93.96
3---		17,932	17,932	13,383	74.63
4170	BOYS BASEBALL	2,700	3,100	600	19.35
4171	BOYS BASKETBALL	9,706	9,400	11,334	120.57
4172	BOYS FOOTBALL	42,501	37,300	37,310	100.03
4173	BOYS SOCCER	6,843	7,626	7,626	100
4174	BOYS SWIMMING	3,984	3,800	3,001	78.97
4175	BOYS AND GIRLS TRACK	5,094	4,550	700	15.38
4176	BOYS WRESTLING	2,545	2,745	4,361	158.87
4177	CHEERLEADING	3,350	3,900	3,563	91.36
4178	CROSS COUNTRY	2,900	3,000	3,100	103.33
4179	GIRLS BASKETBALL	9,102	9,560	8,715	91.16
4180	GYMNASTICS	400	400	400	100

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4181	GIRLS SOCCER	5,630	6,000	500	8.33
4182	GIRLS SWIMMING	3,880	2,000	1,350	67.5
4183	BOWLING	425	525	450	85.71
4184	GIRLS VOLLEYBALL	6,130	6,475	6,475	100
4186	SEASON TICKETS	16,800	16,000	14,785	92.41
4188	BOY'S GOLF	1,100	1,200	300	25
4189	BOY'S TENNIS	1,940	1,900	1,900	100
4190	GIRL'S GOLF	800	1,400	1,200	85.71
4191	GIRLS SOFTBALL	1,000	1,900	100	5.26
4192	GIRLS TENNIS	2,450	2,900	900	31.03
4402	POST SEASON	50,427	36,000	15,355	42.65
4---		179,706	161,681	124,024	76.71
5170	BASEBALL INVIT REV	200			
5174	B. SWIM INVIT REV	439	375		
5175	TRACK INVIT REV	4,685	3,100		
5177	CHEERLDNG INVT REV	6,795	6,500	7,232	111.26
5182	G SWIM INVIT REV	955	1,250	1,250	100
5184	VOLLEYBALL INVIT REV	1,665	1,200	1,345	112.08
5188	B GOLF INVIT REV	1,490			
5189	B TENNIS INVIT REV			325	
5190	G GOLF INVIT REV	2,800	1,800	2,000	111.11
5192	G TENNIS INVIT REV	2,200	625		
5---	-	21,229	14,850	12,152	81.83
	Revenue	31,315,552	33,022,550	19,494,028	59.03
1110	SUPT SAL	128,276	135,250	99,228	73.37
1150	PRINCIPAL & ASST PRINC	647,174	652,863	433,860	66.45
1160	SPVR SAL STAFF	127,156	180,440	109,262	60.55
1170	DEPT DIRECTOR SAL	557,732	516,745	384,177	74.35
1190	OTH ADMIN	29,144	87,468	52,737	60.29
1210	CURR SAL	6,669	13,500	13,577	100.57
1220	COUNSEL SAL	317,520	326,864	191,034	58.44
1230	LIBRARY SAL	71,861	72,798	42,426	58.28
1240	TCHR SAL	10,266,801	10,626,946	6,197,938	58.32
1250	INST CONSLT	229,651	197,113	119,334	60.54
1280	SPEECH/LANGUAGE SAL	181,326	184,406	126,336	68.51
1290	OTH PROF ED SAL	32,882	34,220	10,772	31.48
1310	ACCTG & PAYROLL SAL	92,936	84,900	54,736	64.47
1340	PERSONNEL SAL	26,865	45,000	27,802	61.78
1430	PSYCH SAL	121,918	138,439	75,887	54.82
1440	SOC WRKR SAL	187,069	215,365	129,958	60.34
1490	OTHR PROF SAL	14,856	15,000	6,960	46.4
1510	TECHNICIANS	97,540	160,979	97,201	60.38
1540	TESTING	2,626	2,650	359	13.55
1550	BUS MECHANICS	41,213	41,600	32,498	78.12
1560	REC/COACHING	207,326	196,908	135,030	68.58
1610	VEHICLE OP SAL	352		267	
1611	BUS DRVR REG RUNS	281,270	285,000	204,116	71.62
1612	VEHICLE OPER TRIP	16,516	16,500	9,974	60.45
1620	SEC/CLER/BKKPR	519,680	548,919	386,325	70.38

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1630	TCHR AIDE SAL	775,186	801,634	543,799	67.84
1631	ENR-HALL MONITOR	2,230	2,250	1,830	81.32
1640	MAINT/CUST SAL	616,810	633,000	442,570	69.92
1660	SEC/MONITORS	85,196	95,554	62,655	65.57
1690	ATH EVENT WRKRS	27,296	27,849	16,054	57.65
1760	TERMINATION PAY	67,757	130,616	43,632	33.41
1790	OTHR SPECIAL PYMNTS	5,548	3,750		
1791	CERTIFICATION STIPENDS	1,725	1,725	1,700	98.55
1810	TEMP-ADMINI SAL	25	25		
1840	TEMP-PROF OTHR	9,000			
1860	TEMP-OPS/SVC	27,237	32,570	20,939	64.29
1870	TEMP-TCHR SAL	20,472	10,256	5,521	53.83
1880	TEMP-CLERICAL/ADMN	14,931	18,831	13,263	70.43
1890	OTHER TEMP SAL	36,989	29,853	22,596	75.69
1910	OT-ADMIN	1,299	3,299	3,169	96.07
1920	OT-PROF-EDU	71,870	77,250	24,726	32.01
1940	OT-PROF DEV	194	5,863	1,684	28.72
1960	OT-OPS	21,308	39,600	25,875	65.34
1970	OT-TCHNG	11,564	27,235	3,360	12.34
1980	OT-CLERICAL/ADMN	4,764	4,650	1,503	32.32
1990	OTHER OT SAL	1,884	1,150	177	15.36
1---		16,009,642	16,726,833	10,176,846	60.84
2110	GROUP LIFE	12,919	15,131	8,686	57.4
2120	GROUP DISABILITY	68,162	81,126	46,858	57.76
2130	GROUP HEALTH	2,694,261	2,530,870	1,467,865	58
2140	DENTAL	316,281	286,804	169,782	59.2
2150	VISION	51,677	51,090	30,106	58.93
2290	OTHR SPL LEAVE PMTS/TERM LVE	300			
2390	OTH SPECIAL ALLOWANCES	10,399	11,000	7,958	72.34
2820	RET	5,934,064	6,465,982	4,150,192	64.19
2830	SOCIAL SEC	1,144,320	1,282,287	795,656	62.05
2840	WKRS COMP	41,424	29,000		
2850	UNEMPL COMP	4,425	4,000		
2920	CASH IN LIEU OF BENEFITS	172,327	184,600	126,344	68.44
2---	BENEFITS	10,450,559	10,941,890	6,803,446	62.18
3110	PURCH SVC-INST	11,975	12,250	13,571	110.78
3120	CONT SVC-TRNG	44,752	55,700	20,217	36.3
3130	PUPIL SVCS-NON PYRL	36,635	39,800	1,320	3.32
3150	MANAGEMENT SERVICES	25			
3170	LEGAL SVC	11,679	17,500	11,109	63.48
3180	AUDIT SVC	14,400	25,660	25,658	99.99
3190	OTHR CONT SVC	80,832	138,545	100,930	72.85
3191	OTHR PROF SVCS	5,301	5,500	2,465	44.82
3193	OFFICIALS	41,727	41,545	32,405	78
3194	EVENT WORKER	4,210	5,660	6,930	122.44
3195	COACHES	92,989	108,185	79,716	73.68
3210	TRAVEL	15,953	19,515	8,314	42.6
3220	WRKSHPS/CONF	68,544	102,512	71,038	69.3
3221	STAFF DEV	650	2,500	2,083	83.34
3225	SCHOOL IMPR	3,451	3,500	1,193	34.09

		2016-17	2017-18	2017-18	2017-18
OBJ	OBJECT	Actual	Budget Rvsn #2	Actual	FYTD %
3310	TRANS-CONTR CARRIER	7,495	8,850		
3330	TRANS-PARENT REIMB.	2,682	2,700	2,975	110.19
3410	TELEPHONE	43,632	38,600	20,486	53.07
3430	POSTAGE	27,714	32,600	17,159	52.64
3450	SOFTWARE LICENSE	140,667	299,340	276,824	92.48
3490	MISC COMM	7,620	7,700	7,661	99.5
3510	ADVERTISEMENT	1,511	2,000		
3610	PRINTING	12,615	21,160	13,142	62.11
3710	TUITION	18,295	20,000	17,574	87.87
3830	WATER & SEWER	38,800	40,000	30,424	76.06
3840	TRASH DISPOSAL	15,966	17,000	14,182	83.42
3910	BLDG/PROPERTY INS	44,156	44,246	44,246	100
3920	BUILDING INS	10,142	10,120	10,119	99.99
3930	FLEET INS	13,249	13,900	13,875	99.82
3---	PURCH SVCS	817,667	1,136,588	845,616	74.4
4110	CONTR SVC-LAND & BLDG	75,275	85,000	30,736	36.16
4120	CONT EQUIP REPAIR	103,628	105,648	70,335	66.57
4130	VEHICLE/BUS REPAIR	6,938	7,000	5,711	81.58
4140	SOFTWARE MAINTENANCE	7,812			
4210	RENTAL-LAND & BLDG	12,500	12,500	5,000	40
4230	RENTAL-VEHICLES/BUS		121,000	120,652	99.71
4910	OTHER-PURCH SVCS	51,944	67,000	40,720	60.78
4---	PURCH SVCS	258,097	398,148	273,153	68.61
5110	TEACHING SUPL	261,174	275,123	166,005	60.34
5210	TEXTBOOKS	40,019	24,846	20,740	83.47
5410	PERIODICALS	3,042	3,000	1,376	45.85
5510	NATURAL GAS	153,767	170,000	120,963	71.15
5520	ELECTRICITY	376,870	370,000	240,749	65.07
5710	GASOLINE, OIL & GREASE	101,405	135,150	94,338	69.8
5720	TIRES, TUBES & BATTERIES	34,427	34,000	8,808	25.91
5730	VEHICLE REPAIR PARTS	66,353	70,000	69,596	99.42
5790	OTHER TRANSP SUPL	1,523			
5910	OFFICE SUPPLIES	22,974	26,020	18,465	70.97
5980	MISC HARDWARE/TOOLS	22,750	18,900	736	3.9
5990	MISC SUPP/MAT	207,482	198,818	96,915	48.75
5995	MISC SUPPLIES OTHER	38,022	67,480	67,995	100.76
5---	SUPPLIES	1,329,808	1,393,337	906,687	65.07
6410	NEW-EQUIP/FURN-DEPR	38,890	28,637	2,992	10.45
6420	NEW EQUIP-NON-DEPR	209,300	467,558	425,135	90.93
6450	REPL EQUIP/FURN-DEPRE	19,677	57,820	53,951	93.31
6460	RPLCMNT EQUIP/FURN-NONDEPR	32,928	107,050	23,717	22.15
6610	NEW BUSES - DEPR			3,000	
6---		300,795	661,065	508,796	76.97
7150	CAPITAL LEASE REDEMPTN	146,094	24,200	13,282	54.88
7210	INT-LONG TERM DEBT	1,972			
7290	INT-OTHR LT LOANS	1,624	4,000	2,950	73.75
7410	DUES & FEES	51,303	52,688	32,397	61.49
7411	INV ENTRY FEES	14,110	16,580	10,272	61.95
7610	TAXES ABATED/WRITTEN OFF		500		
7910	MISC EXP	26,034	20,739	13,202	63.66

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OBJ	OBJECT	Actual	Budget Rvsn #2	Actual	FYTD %
7---	OTHER EXPENDITURES	241,137	118,707	72,102	60.74
8110	FUND MOD		300		
8210	TUITION PMTS OTHR MI SCHLS	149,500	138,295	71,492	51.7
8220	PAYMENTS TO OTHER SCHOOL DIST	37,678	57,300	16,039	27.99
8290	SUB COSTS	377,562	416,798	284,437	68.24
8---	OUTGOING TRNSF & OTH TRANS	564,740	612,693	371,969	60.71
9990	INDIRECT COSTS				
9---	INDIRECT COSTS				
	Expense	29,972,444	31,989,261	19,958,614	62.39
	Revenue over (under) expenses	1,343,107	1,033,289	(464,586)	
NOTES-Monthly Highlights:					
<u>Revenue:</u>					
<u>Expenses:</u>					
	Soc Sec expense increase related to 3% Retirement Refund				
	Winter sports contract coach expenses paid in March				
	Fuel expenses increase due to billing issues (timing) and increased cost per gallon				
	Early college tuition payment paid this month				
	Sub costs higher due to 3 pay cycles (instead of 2) and overall higher trend				