

| | | | | | |
|--------------------|-----------------------------|----------------|-----------------------|---------------------------|----------------|
| MPS | | | | | 2.27.18 |
| Revenue & Expenses | | | | 0118 BOE Financial Report | |
| February 28, 2018 | | | | | |
| | | 2016-17 | 2017-18 | 2017-18 | 2017-18 |
| OBJ | OBJECT | Actual | Budget Rvsn #1 | Actual | FYTD % |
| 0 | DW | 5,047,555 | 5,438,251 | 3,324,380 | 61.13 |
| 10 | FDN ALLOWANCE | 19,602,126 | 20,241,157 | 9,321,917 | 46.05 |
| 20 | 31A | 472,363 | 675,154 | 308,741 | 45.73 |
| 100 | PRESCHOOL | 257,412 | 321,765 | 181,674 | 56.46 |
| 120 | SPECIAL EDUCATION | 1,148,883 | 1,028,300 | 424,071 | 41.24 |
| 140 | TITLE 1 | 267,152 | 196,686 | 81,177 | 41.27 |
| 160 | CAREER & TECHNICAL PROGRAMS | 5,648 | 5,602 | 2,546 | 45.45 |
| 199 | MISC REV | 3,030 | 3,030 | | |
| 210 | TITLE 2a | 91,997 | 71,772 | 22,000 | 30.65 |
| 0--- | DW | 26,896,166 | 27,981,717 | 13,666,505 | 48.84 |
| 1060 | ALAIEDON TWP | 616,860 | 635,530 | 606,464 | 95.43 |
| 1061 | AURELIUS TWP | 161,320 | 158,972 | 136,565 | 85.91 |
| 1062 | CITY OF MASON | 1,504,128 | 1,573,058 | 1,270,946 | 80.79 |
| 1063 | DELHI TWP | 256,684 | 285,162 | 219,719 | 77.05 |
| 1064 | INGHAM TWP | 8 | | | |
| 1065 | LESLIE TWP | 6,252 | 7,062 | 4,791 | 67.84 |
| 1066 | ONONDAGA TWP | 12,179 | 17,589 | 10,013 | 56.93 |
| 1067 | VEVAY TWP | 537,804 | 574,037 | 554,593 | 96.61 |
| 1068 | WHEATFIELD TWP | 7,641 | 7,927 | 3,793 | 47.86 |
| 1069 | CITY OF LANSING | 342,093 | 154,751 | 154,751 | 100.00 |
| 1070 | DELINQUENT TAXES | (12,621) | (221,000) | (211,587) | 95.74 |
| 1071 | INGHAM COUNTY | | | 5,771 | |
| 1301 | ENRICHMENT | 37,822 | 37,822 | 30,638 | 81.00 |
| 1302 | SWIM PROGRAM | 15,238 | 15,238 | 3,115 | 20.44 |
| 1351 | EARLY LEARNING | 205,622 | 221,011 | 166,254 | 75.22 |
| 1352 | PRESCHOOL | 100,228 | 100,300 | 66,556 | 66.36 |
| 1353 | SUMMER KIDS CLUBHOUSE | 149,217 | 150,000 | 95,005 | 63.34 |
| 1357 | BEFORE/AFTER KC | 260,044 | 260,000 | 174,039 | 66.94 |
| 1--- | | 4,200,518 | 3,977,459 | 3,291,426 | 82.75 |
| 3171 | B BASKETBALL | 3,615 | 3,615 | 3,693 | 102.16 |
| 3175 | MS TRACK | 5,267 | 5,267 | | |
| 3176 | B WRESTLING | 1,398 | 1,398 | 1,809 | 129.40 |
| 3179 | GIRLS BASKETBALL | 3,754 | 3,754 | 2,206 | 58.76 |
| 3184 | GIRLS VOLLEYBALL | 3,898 | 3,898 | 3,663 | 93.96 |
| 3--- | | 17,932 | 17,932 | 11,371 | 63.41 |
| 4170 | BOYS BASEBALL | 2,700 | 3,100 | | |
| 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 | 100.00 |
| 4174 | BOYS SWIMMING | 3,984 | 3,800 | 2,501 | 65.82 |
| 4175 | BOYS AND GIRLS TRACK | 5,094 | 4,550 | | |
| 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 | 100.00 |

| | | 2016-17 | 2017-18 | 2017-18 | 2017-18 |
|------|------------------------|-------------------|-------------------|-------------------|--------------|
| OBJ | OBJECT | Actual | Budget Rvsn #1 | Actual | FYTD % |
| 4181 | GIRLS SOCCER | 5,630 | 6,000 | | |
| 4182 | GIRLS SWIMMING | 3,880 | 2,000 | 1,350 | 67.50 |
| 4183 | BOWLING | 425 | 525 | 450 | 85.71 |
| 4184 | GIRLS VOLLEYBALL | 6,130 | 6,475 | 6,475 | 100.00 |
| 4186 | SEASON TICKETS | 16,800 | 16,000 | 14,785 | 92.41 |
| 4188 | BOY'S GOLF | 1,100 | 1,200 | | |
| 4189 | BOY'S TENNIS | 1,940 | 1,900 | 1,900 | 100.00 |
| 4190 | GIRL'S GOLF | 800 | 1,400 | 1,200 | 85.71 |
| 4191 | GIRLS SOFTBALL | 1,000 | 1,900 | | |
| 4192 | GIRLS TENNIS | 2,450 | 2,900 | | |
| 4402 | POST SEASON | 50,427 | 36,000 | 13,095 | 36.37 |
| 4--- | | 179,706 | 161,681 | 118,164 | 73.08 |
| 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 | 6,232 | 95.88 |
| 5182 | G SWIM INVIT REV | 955 | 1,250 | 1,250 | 100.00 |
| 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 | 11,152 | 75.10 |
| | Revenue | 31,315,552 | 32,153,639 | 17,098,618 | 53.18 |
| 1110 | SUPT SAL | 128,276 | 135,250 | 88,935 | 65.76 |
| 1150 | PRINCIPAL & ASST PRINC | 647,174 | 652,864 | 384,357 | 58.87 |
| 1160 | SPVR SAL-INST | 127,156 | 146,073 | 95,798 | 65.58 |
| 1170 | DEPT DIRECTOR SAL | 557,732 | 516,745 | 343,238 | 66.42 |
| 1190 | OTH ADMIN | 29,144 | 89,468 | 43,705 | 48.85 |
| 1210 | CURR SAL | 6,669 | 13,500 | 13,577 | 100.57 |
| 1220 | COUNSEL SAL | 317,520 | 324,206 | 165,627 | 51.09 |
| 1230 | LIBRARY SAL | 71,861 | 72,798 | 36,849 | 50.62 |
| 1240 | TCHR SAL | 10,266,801 | 10,598,343 | 5,375,593 | 50.72 |
| 1250 | INST CONSLT | 229,651 | 195,762 | 104,192 | 53.22 |
| 1280 | SPEECH/LANGUAGE SAL | 181,326 | 184,406 | 109,571 | 59.42 |
| 1290 | OTH PROF ED SAL | 32,882 | 34,220 | 10,772 | 31.48 |
| 1310 | ACCTG & PAYROLL SAL | 92,936 | 84,900 | 49,591 | 58.41 |
| 1340 | PERSONNEL SAL | 26,865 | 36,100 | 22,702 | 62.89 |
| 1430 | PSYCH SAL | 121,918 | 124,439 | 67,270 | 54.06 |
| 1440 | SOC WRKR SAL | 187,069 | 220,610 | 112,754 | 51.11 |
| 1490 | OTHR PROF SAL | 14,856 | 15,000 | 6,960 | 46.40 |
| 1510 | TECHNICIANS | 97,540 | 145,870 | 85,884 | 58.88 |
| 1540 | TESTING | 2,626 | 2,650 | 359 | 13.55 |
| 1550 | BUS MECHANICS | 41,213 | 41,600 | 28,403 | 68.28 |
| 1560 | REC/COACHING | 207,326 | 196,908 | 129,251 | 65.64 |
| 1610 | VEHICLE OP SAL | 352 | | | |
| 1611 | BUS DRVR REG RUNS | 281,270 | 285,000 | 173,170 | 60.76 |
| 1612 | VEHICLE OPER TRIP | 16,516 | 16,500 | 8,084 | 49.00 |
| 1620 | SEC/CLER/BKKPR | 519,680 | 549,042 | 340,360 | 61.99 |

| | | 2016-17 | 2017-18 | 2017-18 | 2017-18 |
|------|------------------------------|------------|----------------|-----------|---------|
| OBJ | OBJECT | Actual | Budget Rvsn #1 | Actual | FYTD % |
| 1630 | TCHR AIDE SAL | 775,186 | 830,780 | 462,444 | 55.66 |
| 1631 | ENR-HALL MONITOR | 2,230 | 2,250 | 1,568 | 69.70 |
| 1640 | MAINT/CUST SAL | 616,810 | 663,000 | 397,779 | 60.00 |
| 1660 | SEC/MONITORS | 85,196 | 86,207 | 53,273 | 61.80 |
| 1690 | ATH EVENT WRKRS | 27,296 | 27,849 | 12,560 | 45.10 |
| 1760 | TERMINATION PAY | 67,757 | 34,176 | 43,632 | 127.67 |
| 1790 | OTHR SPECIAL PYMNTS | 5,548 | 5,550 | | |
| 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 | 18,013 | 55.31 |
| 1870 | TEMP-TCHR SAL | 20,472 | 14,256 | 5,288 | 37.10 |
| 1880 | TEMP-CLERICAL/ADMN | 14,931 | 17,381 | 12,042 | 69.28 |
| 1890 | OTHER TEMP SAL | 36,989 | 31,171 | 17,254 | 55.35 |
| 1910 | OT-ADMIN | 1,299 | 1,299 | 2,847 | 219.20 |
| 1920 | OT-PROF-EDU | 71,870 | 74,000 | 24,132 | 32.61 |
| 1940 | OT-PROF DEV | 194 | 1,282 | 743 | 57.94 |
| 1960 | OT-OPS | 21,308 | 21,600 | 22,583 | 104.55 |
| 1970 | OT-TCHNG | 11,564 | 27,235 | 2,710 | 9.95 |
| 1980 | OT-CLERICAL/ADMN | 4,764 | 4,650 | 1,364 | 29.33 |
| 1990 | OTHER OT SAL | 1,884 | 1,150 | 177 | 15.36 |
| 1--- | | 16,009,642 | 16,560,410 | 8,877,113 | 53.60 |
| 2110 | GROUP LIFE | 12,919 | 15,127 | 7,527 | 49.76 |
| 2120 | GROUP DISABILITY | 68,162 | 81,099 | 40,744 | 50.24 |
| 2130 | GROUP HEALTH | 2,694,261 | 2,518,175 | 1,272,162 | 50.52 |
| 2140 | DENTAL | 316,281 | 286,784 | 148,463 | 51.77 |
| 2150 | VISION | 51,677 | 51,110 | 26,293 | 51.44 |
| 2290 | OTHR SPL LEAVE PMTS/TERM LVE | 300 | | | |
| 2390 | OTH SPECIAL ALLOWANCES | 10,399 | 11,000 | 7,088 | 64.44 |
| 2820 | RET | 5,934,064 | 6,067,974 | 3,662,494 | 60.36 |
| 2830 | SOCIAL SEC | 1,144,320 | 1,205,177 | 632,424 | 52.48 |
| 2840 | WKRS COMP | 41,424 | 29,000 | | |
| 2850 | UNEMPL COMP | 4,425 | 4,000 | | |
| 2920 | CASH IN LIEU OF BENEFITS | 172,327 | 185,900 | 108,461 | 58.34 |
| 2--- | BENEFITS | 10,450,559 | 10,455,346 | 5,905,657 | 56.48 |
| 3110 | PURCH SVC-INST | 11,975 | 12,250 | 13,571 | 110.78 |
| 3120 | CONT SVC-TRNG | 44,752 | 48,700 | 18,635 | 38.26 |
| 3130 | PUPIL SVCS-NON PYRL | 36,635 | 40,500 | 1,320 | 3.26 |
| 3150 | MANAGEMENT SERVICES | 25 | | | |
| 3170 | LEGAL SVC | 11,679 | 17,500 | 8,026 | 45.86 |
| 3180 | AUDIT SVC | 14,400 | 25,660 | 25,658 | 99.99 |
| 3190 | OTHR CONT SVC | 80,832 | 115,045 | 89,179 | 77.52 |
| 3191 | OTHR PROF SVCS | 5,301 | 5,500 | 2,465 | 44.82 |
| 3193 | OFFICIALS | 41,727 | 41,545 | 31,159 | 75.00 |
| 3194 | EVENT WORKER | 4,210 | 5,660 | 3,900 | 68.90 |
| 3195 | COACHES | 92,989 | 108,185 | 50,322 | 46.51 |
| 3210 | TRAVEL | 15,953 | 18,593 | 7,338 | 39.47 |
| 3220 | WRKSHPS/CONF | 68,544 | 84,589 | 60,212 | 71.18 |
| 3221 | STAFF DEV | 650 | 2,500 | 1,145 | 45.80 |
| 3225 | SCHOOL IMPR | 3,451 | 3,500 | 1,083 | 30.95 |

| | | 2016-17 | 2017-18 | 2017-18 | 2017-18 |
|------|----------------------------|-----------|----------------|---------|---------|
| OBJ | OBJECT | Actual | Budget Rvsn #1 | Actual | FYTD % |
| 3310 | TRANS-CONTR CARRIER | 7,495 | 7,500 | | |
| 3330 | TRANS-PARENT REIMB. | 2,682 | 2,700 | 2,309 | 85.52 |
| 3410 | TELEPHONE | 43,632 | 38,600 | 15,625 | 40.48 |
| 3430 | POSTAGE | 27,714 | 32,600 | 16,826 | 51.61 |
| 3450 | SOFTWARE LICENSE | 140,667 | 296,833 | 266,546 | 89.80 |
| 3490 | MISC COMM | 7,620 | 7,700 | 7,661 | 99.50 |
| 3510 | ADVERTISEMENT | 1,511 | 2,000 | | |
| 3610 | PRINTING | 12,615 | 21,160 | 10,617 | 50.17 |
| 3710 | TUITION | 18,295 | 20,000 | 17,574 | 87.87 |
| 3830 | WATER & SEWER | 38,800 | 40,000 | 26,481 | 66.20 |
| 3840 | TRASH DISPOSAL | 15,966 | 17,000 | 12,563 | 73.90 |
| 3910 | BLDG/PROPERTY INS | 44,156 | 44,246 | 44,246 | 100.00 |
| 3920 | BUILDING INS | 10,142 | 10,120 | 10,119 | 99.99 |
| 3930 | FLEET INS | 13,249 | 13,600 | 13,875 | 102.02 |
| 3--- | PURCH SVCS | 817,667 | 1,083,786 | 758,455 | 69.98 |
| 4110 | CONTR SVC-LAND & BLDG | 75,275 | 85,000 | 29,701 | 34.94 |
| 4120 | CONT EQUIP REPAIR | 103,628 | 105,948 | 61,246 | 57.81 |
| 4130 | VEHICLE/BUS REPAIR | 6,938 | 7,000 | 4,504 | 64.34 |
| 4140 | SOFTWARE MAINTENANCE | 7,812 | 5,800 | | |
| 4210 | RENTAL-LAND & BLDG | 12,500 | 12,500 | 5,000 | 40.00 |
| 4230 | RENTAL-VEHICLES/BUS | | 121,000 | 120,652 | 99.71 |
| 4910 | OTHER-PURCH SVCS | 51,944 | 55,000 | 40,720 | 74.04 |
| 4--- | PURCH SVCS | 258,097 | 392,248 | 261,822 | 66.75 |
| 5110 | TEACHING SUPL | 261,174 | 270,398 | 144,872 | 53.58 |
| 5210 | TEXTBOOKS | 40,019 | 5,496 | 10,674 | 194.22 |
| 5410 | PERIODICALS | 3,042 | 3,000 | 1,376 | 45.85 |
| 5510 | NATURAL GAS | 153,767 | 165,000 | 94,321 | 57.16 |
| 5520 | ELECTRICITY | 376,870 | 377,000 | 208,547 | 55.32 |
| 5710 | GASOLINE, OIL & GREASE | 101,405 | 105,150 | 63,101 | 60.01 |
| 5720 | TIRES, TUBES & BATTERIES | 34,427 | 34,000 | 4,128 | 12.14 |
| 5730 | VEHICLE REPAIR PARTS | 66,353 | 70,000 | 61,272 | 87.53 |
| 5790 | OTHER TRANSP SUPL | 1,523 | | | |
| 5910 | OFFICE SUPPLIES | 22,974 | 25,820 | 16,876 | 65.36 |
| 5980 | MISC HARDWARE/TOOLS | 22,750 | 18,900 | 736 | 3.90 |
| 5990 | MISC SUPP/MAT | 207,482 | 196,717 | 72,328 | 36.77 |
| 5995 | MISC SUPPLIES OTHER | 38,022 | 67,480 | 64,460 | 95.52 |
| 5--- | SUPPLIES | 1,329,808 | 1,338,961 | 742,691 | 55.47 |
| 6410 | NEW-EQUIP/FURN-DEPR | 38,890 | 28,637 | 1,365 | 4.77 |
| 6420 | NEW EQUIP-NON-DEPR | 209,300 | 295,328 | 414,402 | 140.32 |
| 6450 | REPL EQUIP/FURN-DEPRE | 19,677 | 58,320 | 53,303 | 91.40 |
| 6460 | RPLCMNT EQUIP/FURN-NONDEPR | 32,928 | 107,050 | 23,717 | 22.15 |
| 6610 | NEW BUSES - DEPR | | | 3,000 | |
| 6--- | | 300,795 | 489,335 | 495,787 | 101.32 |
| 7150 | CAPITAL LEASE REDEMPTN | 146,094 | 24,200 | 11,615 | 48.00 |
| 7210 | INT-LONG TERM DEBT | 1,972 | | | |
| 7290 | INT-OTHR LT LOANS | 1,624 | 4,000 | 2,603 | 65.08 |
| 7410 | DUES & FEES | 51,303 | 50,968 | 32,242 | 63.26 |
| 7411 | INV ENTRY FEES | 14,110 | 16,580 | 9,642 | 58.15 |
| 7610 | TAXES ABATED/WRITTEN OFF | | 500 | | |
| 7910 | MISC EXP | 26,034 | 19,739 | 11,908 | 60.33 |

| | | 2016-17 | 2017-18 | 2017-18 | 2017-18 |
|----------------------------------|---|-------------------|-----------------------|-------------------|----------------|
| OBJ | OBJECT | Actual | Budget Rvsn #1 | Actual | FYTD % |
| 7--- | OTHER EXPENDITURES | 241,137 | 115,987 | 68,010 | 58.64 |
| 8110 | FUND MOD | | 300 | | |
| 8210 | TUITION PMTS OTHR MI SCHLS | 149,500 | 138,369 | 13,686 | 9.89 |
| 8220 | PAYMENTS TO OTHER SCHOOL DIST | 37,678 | 44,300 | 9,815 | 22.16 |
| 8290 | SUB COSTS | 377,562 | 350,235 | 206,188 | 58.87 |
| 8--- | OUTGOING TRNSF & OTH TRANS | 564,740 | 533,204 | 229,689 | 43.08 |
| 9990 | INDIRECT COSTS | | | | |
| 9--- | INDIRECT COSTS | | | | |
| | Expense | 29,972,444 | 30,969,277 | 17,339,224 | 55.99 |
| | Revenue over (under) expenses | 1,343,107 | 1,184,362 | (240,606) | |
| | | | | | |
| NOTES-Monthly Highlights: | | | | | |
| <u>Revenue:</u> | | | | | |
| | IISD qtrly received in January | | | | |
| | Winter property tax collections winding down, due Feb. 14 | | | | |
| | No grant funds received in February | | | | |
| | | | | | |
| <u>Expenses:</u> | | | | | |
| | Coach wages paid in February | | | | |
| | Teacher's Aides & Bus Drivers wages higher due to full month of hours in Feb. | | | | |
| | Additional Chromebook purchases | | | | |
| | Fuel expenses higher due to increased cost per gallon | | | | |
| | Sub costs increasing due to full month, teacher PD for science & social studies | | | | |