

## **BUDGET & FINANCE COMMITTEE MEETING**

### **Minutes**

**Monday, December 14, 2015**

**First Floor Community Room**

**11:30 PM**

**Attendees:** Dave Janak, Brad Berens, Kristen Strissel, Mary Duncan, Dr. Tim Mitchell, Ed McLaughlin, Matt Stephens, Deidre Budahl, Sue Podoll, Devin Pfaff, Shane Daniel, Shirley Fletcher, Katy Urban, Kate Thomas, Teresa Namanny

### **Current Positions**

Dave Janak reviewed the Three Year Revenue and Expense reports the Cash Balance report and the Insurance Fund Claims. Reports are attached.

### **Budget Update**

The District is waiting for the State of the State Address to see what changes will impact school districts. Dennis Berg reported he is currently short five bus drivers and three are pending Board approval. Busing in general will have to be looked at to see if any changes could be made to help with the shortage of drivers. Dennis is working with Middle Schools to try and support their transportation needs, in some cases students have to be taken to events earlier in order for bus drivers to be back for their normal route.

### **Food Service Update**

Janelle reported there was a good cash balance in food service. There are currently four open positions. The staff incentive program is going well but numbers do not support any incentive pay for December.

### **HR Update**

Pay scale sheets have been paid out. Support Services Staff Contract & Agreement will have a language change under the severance pay eligibility requirements, this change is on the December 14, 2015 Board of Education agenda.

### **Legislative Update**

Dr. Mitchell posted Governor Dennis Daugaard's FY2017 Budget Recommendations on the Board of Education agenda for December 14, 2015. The Blue Ribbon Task Force recommendations are being supported with some questions that still need to be answered such as where is new revenue going to come from, what is new money and what will be the impact to the bottom line of the general fund.

### **Other**

Shane Daniel is working on the Technology RFP for the district. The three year leasing option has worked well and is being considered for the next contract.

### Three Year Revenue Comparison November

	<u>2015-16</u> <u>Revised Budget</u>	<u>2015-16</u> <u>FYTD Revenue</u>	<u>2015-16</u> <u>FYTD %</u>	<u>2014-15</u> <u>FYTD Revenue</u>	<u>2014-15</u> <u>FYTD %</u>	<u>2013-14</u> <u>FYTD Revenue</u>	<u>2013-14</u> <u>FYTD %</u>
10 1--- Revenue-Local Sources	40,120,438	18,164,228	45.27	18,088,324	44.60	17,581,711	45.50
10 2--- Revenue Intermediate Sources	1,175,000	535,478	45.57	846,019	75.20	531,950	40.15
10 3--- Revenue from State Sources	31,698,995	12,054,452	38.03	12,155,479	40.56	12,223,112	39.72
10 4--- Revenue from Federal Sources	7,211,658	379,523	5.26	1,613,240	21.04	1,632,263	20.45
10 5--- Other Sources	4,223,924	2,002,359	47.41	5,387	0.09	-	-
<b>10 ---- GENERAL FUND</b>	<b>84,430,015</b>	<b>33,136,040</b>	<b>39.25</b>	<b>32,708,448</b>	<b>38.19</b>	<b>31,969,035</b>	<b>38.71</b>
21 1--- Revenue-Local Sources	19,347,538	10,059,759	52.00	8,396,096	41.22	8,422,538	47.13
21 2--- Revenue Intermediate Sources	25,000	29,928	119.71	137,860	551.44	11,008	14.68
21 5--- Other Sources	9,034,759	317,500	3.51	-	-	3,300	0.11
<b>21 ---- CAPITAL OUTLAY FUND</b>	<b>28,407,297</b>	<b>10,407,187</b>	<b>36.64</b>	<b>8,533,956</b>	<b>27.58</b>	<b>8,436,846</b>	<b>40.32</b>
22 1--- Revenue-Local Sources	9,474,945	4,046,863	42.71	4,186,215	44.94	3,819,522	43.14
22 2--- Revenue Intermediate Sources	40,000	15,133	37.83	73,571	367.86	5,371	17.90
22 3--- Revenue from State Sources	6,764,421	2,702,915	39.96	2,380,903	39.11	2,601,735	48.22
22 4--- Revenue from Federal Sources	3,185,715	601,379	18.88	629,769	19.77	585,301	18.37
22 5--- Other Sources	140,000	-	-	-	-	-	-
<b>22 ---- SPECIAL EDUCATION FUND</b>	<b>19,605,081</b>	<b>7,366,290</b>	<b>37.57</b>	<b>7,270,458</b>	<b>38.58</b>	<b>7,011,928</b>	<b>37.66</b>
23 1--- Revenue-Local Sources	6,964,975	2,832,588	40.67	2,978,055	45.17	3,395,301	49.36
23 3--- Revenue from State Sources	3,421,944	2,053,155	60.00	3,535,921	53.00	1,937,373	44.33
23 4--- Revenue from Federal Sources	9,100,061	3,051,280	33.53	3,964,064	51.31	4,113,052	47.08
23 5--- Other Sources	10,821,800	3,798,148	35.10	148,261	9.19	-	-
<b>23 ---- POST SECONDARY FUND</b>	<b>30,308,780</b>	<b>11,735,171</b>	<b>38.72</b>	<b>10,626,301</b>	<b>47.01</b>	<b>9,445,726</b>	<b>46.89</b>
24 1--- Revenue-Local Sources	1,778,032	797,496	44.85	779,017	43.68	778,189	44.76
24 2--- Revenue Intermediate Sources	-	2,993	-	13,786	-	1,101	-
24 5--- Other Sources	2,000,000	2,000,000	100.00	250,000	23.81	-	-
<b>24 ---- PENSION FUND</b>	<b>3,778,032</b>	<b>2,800,489</b>	<b>74.13</b>	<b>1,042,803</b>	<b>36.81</b>	<b>779,290</b>	<b>34.03</b>
31 1--- Revenue-Local Sources	150	57	37.99	42	27.93	61	40.85
31 5--- Other Sources	374,110	187,055	50.00	187,055	50.00	187,055	50.00
<b>31 ---- CO CERTS DEBT SERVICE FUND</b>	<b>374,260</b>	<b>187,112</b>	<b>50.00</b>	<b>187,097</b>	<b>49.99</b>	<b>187,117</b>	<b>50.00</b>
51 1--- Revenue-Local Sources	2,293,512	865,271	37.73	798,325	38.91	722,617	35.25
51 3--- Revenue from State Sources	25,000	-	-	-	-	-	-
51 4--- Revenue from Federal Sources	4,504,189	1,265,271	28.09	1,292,505	32.27	702,139	17.37
51 5--- Other Sources	-	-	-	169,022	72.25	9,400	2.23
<b>51 ---- FOOD SERVICE FUND</b>	<b>6,822,701</b>	<b>2,130,542</b>	<b>31.23</b>	<b>2,259,851</b>	<b>35.92</b>	<b>1,434,156</b>	<b>21.93</b>
54 1--- Revenue-Local Sources	395,000	97,470	24.68	143,845	33.34	87,880	22.12
<b>54 ---- PRESCHOOL ENTERPRISE FUND</b>	<b>395,000</b>	<b>97,470</b>	<b>24.68</b>	<b>143,845</b>	<b>33.34</b>	<b>87,880</b>	<b>22.12</b>
57 1--- Revenue-Local Sources	18,440,000	5,171,012	28.04	5,528,110	29.98	6,417,992	35.31
57 5--- Other Sources	2,000,000	-	-	-	-	-	-
<b>57 ---- HEALTH INSURANCE FUND</b>	<b>20,440,000</b>	<b>5,171,012</b>	<b>25.30</b>	<b>5,528,110</b>	<b>29.98</b>	<b>6,417,992</b>	<b>35.31</b>
65 1--- Revenue-Local Sources	50,000	8,593	17.19	7,019	14.04	14,765	29.53
<b>65 ---- UNEMPLOYMENT INSURANCE FUND</b>	<b>50,000</b>	<b>8,593</b>	<b>17.19</b>	<b>7,019</b>	<b>14.04</b>	<b>14,765</b>	<b>29.53</b>
<b>Grand Revenue Totals</b>	<b>194,611,166</b>	<b>73,039,907</b>	<b>37.53</b>	<b>68,307,888</b>	<b>36.63</b>	<b>65,784,733</b>	<b>38.67</b>

### Three Year Expense Comparison November

	2015-16 <u>Revised Budget</u>	2015-16 <u>FYTD Expensed</u>	2015-16 <u>FYTD %</u>	2014-15 <u>FYTD Expensed</u>	2014-15 <u>FYTD %</u>	2013-14 <u>FYTD Expensed</u>	2013-14 <u>FYTD %</u>
10 1--- Salaries	52,120,607	16,988,446	32.59	17,968,271	32.32	18,831,288	34.78
10 2--- Employee Benefits	16,147,791	5,194,205	32.17	5,659,934	32.50	5,887,802	34.53
10 3--- Purchased Services	4,688,164	1,788,175	38.14	2,307,036	32.44	2,319,937	35.51
10 4--- Supplies & Materials	3,102,750	1,260,583	40.63	1,127,773	31.95	1,166,986	35.68
10 5--- Capital Acquisitions	-	19,549	-	18,328	259.78	4,580	22.90
10 6--- Other Objects	244,745	254,611	104.03	916,490	97.13	587,767	101.80
10 9--- Contingency/Depreciation	8,125,959	2,000,000	24.61	250,000	23.81	-	-
<b>10 ---- GENERAL FUND</b>	<b>84,430,016</b>	<b>27,505,570</b>	<b>32.58</b>	<b>28,247,830</b>	<b>32.98</b>	<b>28,798,360</b>	<b>34.87</b>
21 3--- Purchased Services	9,033,066	3,022,050	33.46	2,028,519	39.36	3,577,914	42.88
21 4--- Supplies & Materials	2,325,817	956,738	41.14	1,606,474	56.73	1,902,444	53.92
21 5--- Capital Acquisitions	9,209,042	3,448,562	37.45	1,369,042	10.23	975,997	63.43
21 6--- Other Objects	7,465,261	1,403,155	18.80	3,568,807	38.77	5,592,222	78.32
21 9--- Contingency/Depreciation	374,111	187,055	50.00	187,055	50.00	187,055	50.00
<b>21 ---- CAPITAL OUTLAY FUND</b>	<b>28,407,297</b>	<b>9,017,561</b>	<b>31.74</b>	<b>8,759,898</b>	<b>28.31</b>	<b>12,235,633</b>	<b>58.48</b>
22 1--- Salaries	13,619,232	4,063,990	29.84	4,183,012	32.21	4,409,145	34.13
22 2--- Employee Benefits	4,516,588	1,330,376	29.46	1,435,585	30.37	1,532,601	32.47
22 3--- Purchased Services	854,469	172,272	20.16	149,983	18.39	193,765	29.13
22 4--- Supplies & Materials	579,187	78,349	13.53	76,882	27.66	64,496	21.98
22 6--- Other Objects	35,605	30,299	85.10	28,173	82.18	20,593	91.64
<b>22 ---- SPECIAL EDUCATION FUND</b>	<b>19,605,081</b>	<b>5,675,287</b>	<b>28.95</b>	<b>5,873,635</b>	<b>31.17</b>	<b>6,220,601</b>	<b>33.41</b>
23 1--- Salaries	4,161,712	1,433,611	34.45	1,551,744	33.97	1,447,835	34.71
23 2--- Employee Benefits	1,235,190	407,857	33.02	422,201	33.25	400,723	35.52
23 3--- Purchased Services	2,324,014	1,431,338	61.59	1,090,252	26.47	747,958	32.63
23 4--- Supplies & Materials	1,732,720	784,454	45.27	1,421,277	66.56	843,038	36.09
23 5--- Capital Acquisitions	11,118,762	4,152,372	37.35	1,747,723	55.13	212,105	24.70
23 6--- Other Objects	9,736,382	3,598,298	36.96	3,710,640	50.55	4,474,578	47.81
<b>23 ---- POST SECONDARY FUND</b>	<b>30,308,780</b>	<b>11,807,930</b>	<b>38.96</b>	<b>9,943,837</b>	<b>43.99</b>	<b>8,126,237</b>	<b>40.34</b>
24 1--- Salaries	1,000,000	11,277	1.13	834,443	75.63	752,527	94.07
24 2--- Employee Benefits	2,776,032	788,357	28.40	630	0.04	316	0.02
24 3--- Purchased Services	2,000	634	31.70	-	-	-	-
<b>24 ---- PENSION FUND</b>	<b>3,778,032</b>	<b>800,268</b>	<b>21.18</b>	<b>835,073</b>	<b>29.47</b>	<b>752,843</b>	<b>32.88</b>
31 6--- Other Objects	374,260	-	-	-	-	-	-
<b>31 ---- CO CERTS DEBT SERVICE FUND</b>	<b>374,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
51 1--- Salaries	1,649,208	499,589	30.29	535,035	31.08	630,753	37.37
51 2--- Employee Benefits	963,327	353,983	36.75	373,285	35.41	406,664	39.55
51 3--- Purchased Services	164,588	29,634	18.00	42,027	36.50	33,575	22.94
51 4--- Supplies & Materials	3,880,308	1,009,021	26.00	1,277,578	38.38	1,201,497	35.52
51 5--- Capital Acquisitions	100,000	-	-	-	-	-	-
51 6--- Other Objects	700	-	-	65	9.29	127,151	85.91
51 9--- Contingency/Depreciation	64,570	11,880	18.40	11,579	22.90	11,236	11.68
<b>51 ---- FOOD SERVICE FUND</b>	<b>6,822,701</b>	<b>1,904,107</b>	<b>27.91</b>	<b>2,239,568</b>	<b>35.60</b>	<b>2,410,877</b>	<b>36.87</b>
54 1--- Salaries	267,136	78,472	29.38	89,787	31.31	6,066	2.29
54 2--- Employee Benefits	119,864	30,702	25.61	33,848	24.58	3,733	2.97
54 4--- Supplies & Materials	8,000	-	-	3,632	51.89	2,065	29.50
<b>54 ---- PRESCHOOL ENTERPRISE FUND</b>	<b>395,000</b>	<b>109,174</b>	<b>27.64</b>	<b>127,267</b>	<b>29.50</b>	<b>11,863</b>	<b>2.99</b>
57 3--- Purchased Services	1,374,250	532,187	38.73	335,032	24.38	997,193	72.56
57 6--- Other Objects	17,065,750	4,088,160	23.96	3,239,111	18.98	5,503,250	32.75
57 9--- Contingency/Depreciation	2,000,000	2,000,000	100.00	-	-	-	-
<b>57 ---- HEALTH INSURANCE FUND</b>	<b>20,440,000</b>	<b>6,620,348</b>	<b>32.39</b>	<b>3,574,142</b>	<b>19.38</b>	<b>6,500,443</b>	<b>35.76</b>
65 2--- Employee Benefits	50,000	8,572	17.14	6,992	13.98	14,738	29.48
<b>65 ---- UNEMPLOYMENT INSURANCE FUND</b>	<b>50,000</b>	<b>8,572</b>	<b>17.14</b>	<b>6,992</b>	<b>13.98</b>	<b>14,738</b>	<b>29.48</b>
<b>Grand Expense Totals</b>	<b>194,611,167</b>	<b>63,448,816</b>	<b>32.60</b>	<b>59,608,244</b>	<b>31.97</b>	<b>65,071,595</b>	<b>38.25</b>

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>GENERAL FUND</b>									
<b>July</b>	9,614,735	9,640,791	11,031,856	16,082,176	16,950,400	17,567,762	19,776,673	15,996,753	14,487,787
<b>August</b>	13,214,139	11,263,614	11,829,632	17,223,086	18,396,154	19,445,671	21,801,380	18,279,640	16,283,501
<b>September</b>	9,552,735	6,045,639	10,247,018	14,095,367	14,647,114	15,625,175	18,897,679	14,786,729	13,198,306
<b>October</b>	6,648,111	2,705,843	6,743,598	9,666,351	11,169,886	12,273,179	15,149,765	10,307,667	9,130,550
<b>November</b>	15,134,669	12,970,848	15,498,203	20,350,661	22,987,515	22,728,147	22,319,566	20,261,704	19,026,202
<b>December</b>	14,516,188	12,954,537	15,732,727	20,163,555	21,945,916	21,245,678	19,704,267	17,938,509	-
<b>January</b>	10,890,140	9,580,864	12,045,602	16,373,816	18,419,716	17,937,464	15,852,547	14,284,877	-
<b>February</b>	8,370,797	7,441,253	10,406,854	14,866,120	16,550,848	15,956,994	14,377,763	11,941,933	-
<b>March</b>	5,078,439	5,229,341	7,148,940	11,139,094	13,015,117	12,803,705	10,601,335	8,950,946	-
<b>April</b>	2,089,165	2,198,645	4,352,157	8,286,940	11,019,240	10,722,242	6,626,592	5,918,630	-
<b>May</b>	11,116,684	11,309,659	16,024,616	18,758,190	21,123,830	20,756,693	17,906,771	16,826,607	-
<b>June</b>	7,887,679	9,726,772	14,887,856	15,251,967	15,711,829	17,510,786	14,444,728	11,798,202	-

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>CAPITAL OUTLAY</b>									
<b>July</b>	14,915,938	4,042,350	6,930,115	50,613,075	38,900,788	39,295,516	20,088,019	21,008,333	33,361,026
<b>August</b>	11,137,471	2,435,577	4,395,133	48,297,234	33,688,099	34,172,049	18,631,307	20,088,660	32,446,770
<b>September</b>	9,291,159	3,696,826	2,975,607	45,890,170	29,948,545	28,796,976	16,540,587	18,003,309	30,218,737
<b>October</b>	8,768,557	5,218,446	2,697,074	43,313,835	26,260,093	24,804,744	15,151,964	16,366,656	28,277,749
<b>November</b>	10,328,559	5,264,620	8,274,994	50,763,611	42,357,682	28,080,127	16,314,463	20,044,961	33,378,488
<b>December</b>	7,241,074	598,052	5,217,983	48,395,280	35,608,446	20,480,550	16,076,587	26,793,147	-
<b>January</b>	6,658,071	431,235	4,316,657	46,874,675	40,984,459	19,199,217	16,720,133	26,379,210	-
<b>February</b>	6,321,133	576,324	3,624,924	46,405,146	38,856,186	16,972,568	16,263,836	26,697,126	-
<b>March</b>	6,118,322	441,790	2,964,903	44,075,249	35,791,437	16,031,667	15,435,047	27,765,854	-
<b>April</b>	6,023,093	905,735	3,376,359	42,048,521	33,374,336	16,052,303	15,601,523	28,162,887	-
<b>May</b>	9,133,668	7,042,641	9,206,480	47,616,150	35,275,196	22,290,669	22,277,881	35,343,014	-
<b>June</b>	4,874,954	7,767,185	10,804,321	43,841,699	44,433,074	21,332,047	22,023,940	34,440,621	-

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>SPECIAL ED</b>									
<b>July</b>	1,587,879	2,940,760	2,214,801	1,494,796	3,504,388	3,210,883	2,899,917	2,615,829	3,386,491
<b>August</b>	2,118,711	2,308,486	2,784,192	1,751,544	3,912,145	3,562,994	3,328,202	3,038,483	3,829,783
<b>September</b>	1,804,208	2,111,800	2,522,711	1,047,325	3,093,529	2,633,406	2,611,816	2,153,304	3,013,379
<b>October</b>	1,398,641	1,489,707	1,904,198	460,252	2,316,175	1,885,186	1,913,565	1,228,375	1,840,389
<b>November</b>	2,973,331	3,459,746	3,742,287	2,765,828	4,589,258	4,179,610	3,439,455	3,608,447	4,645,878
<b>December</b>	2,926,337	3,069,139	3,433,912	2,576,563	4,211,772	3,661,144	2,938,644	3,109,079	-
<b>January</b>	2,159,990	2,391,649	2,969,082	2,431,765	3,312,461	2,862,461	1,981,157	2,385,857	-
<b>February</b>	1,473,415	1,696,713	2,276,906	1,539,902	2,507,426	2,040,504	1,276,811	1,614,657	-
<b>March</b>	704,194	1,064,757	1,905,373	927,199	1,627,899	1,230,795	309,403	784,541	-
<b>April</b>	17,613	448,195	1,214,413	320,785	897,170	533,497	6,261	103,783	-
<b>May</b>	2,031,512	2,727,316	1,775,393	2,946,068	3,222,245	2,951,316	2,136,982	2,686,255	-
<b>June</b>	1,374,983	2,154,672	1,028,756	2,701,065	2,444,488	2,277,635	2,017,954	2,344,652	-

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>POST SECONDARY</b>									
<b>July</b>	1,172,734	2,046,743	1,438,214	2,478,461	3,011,638	3,726,174	3,669,265	5,095,216	5,503,468
<b>August</b>	1,838,690	2,403,034	3,551,730	4,791,359	4,562,113	6,197,814	6,272,796	5,811,670	5,796,654
<b>September</b>	2,908,733	3,374,664	3,291,054	4,082,976	4,747,831	5,463,833	5,873,111	5,493,648	5,082,180
<b>October</b>	2,195,080	2,827,823	3,278,384	3,054,220	4,297,685	5,799,939	4,982,315	5,132,483	6,234,725
<b>November</b>	2,496,781	3,145,110	2,597,872	3,871,455	4,424,680	5,228,742	5,389,720	5,450,390	5,283,270
<b>December</b>	1,766,855	1,926,883	3,184,284	3,226,182	3,616,486	4,416,446	4,665,423	4,342,436	-
<b>January</b>	3,565,269	3,886,885	4,256,092	4,478,655	5,964,640	6,097,411	6,942,173	6,452,010	-
<b>February</b>	2,966,185	3,227,073	3,828,305	4,729,462	5,374,414	6,094,771	6,273,349	5,462,929	-
<b>March</b>	3,444,688	2,486,143	3,891,772	4,325,649	5,944,060	4,991,124	6,837,351	6,065,222	-
<b>April</b>	2,814,905	2,678,492	3,664,971	3,557,525	5,304,452	5,234,146	6,223,754	5,243,832	-
<b>May</b>	2,788,426	2,206,161	3,422,035	4,011,451	4,772,348	4,873,143	5,356,595	4,705,829	-
<b>June</b>	2,199,924	1,643,798	2,764,329	3,358,820	4,107,596	3,722,399	4,819,254	4,631,424	-

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>PENSION FUND</b>									
<b>July</b>	1,481,273	1,171,867	1,285,622	1,212,928	1,071,466	922,265	406,454	75,158	1,967,682
<b>August</b>	1,227,347	1,176,506	1,261,509	1,242,449	1,067,414	915,204	418,030	79,203	1,964,974
<b>September</b>	1,241,200	1,168,386	1,268,486	1,227,019	1,043,762	903,199	441,219	88,642	1,978,278
<b>October</b>	1,285,874	1,207,094	1,306,813	1,265,322	1,085,338	924,250	473,804	132,658	2,019,789
<b>November</b>	1,787,495	1,803,854	1,881,483	1,875,062	1,742,628	1,604,891	1,135,626	813,776	2,706,756
<b>December</b>	1,954,055	1,890,878	2,031,283	2,014,451	1,857,920	1,692,980	1,202,169	896,866	-
<b>January</b>	1,516,468	1,394,755	1,577,654	1,480,436	1,322,481	1,002,962	477,529	16,483	-
<b>February</b>	1,546,319	1,415,960	1,611,023	1,521,664	1,321,722	1,027,730	522,408	69,816	-
<b>March</b>	1,570,241	1,449,272	1,632,501	1,540,161	1,347,593	1,050,445	544,008	85,220	-
<b>April</b>	1,611,627	1,484,126	1,663,648	1,575,641	1,416,654	1,096,466	589,232	147,112	-
<b>May</b>	2,156,174	2,131,613	2,293,010	2,259,777	2,094,801	1,798,197	1,321,854	883,710	-
<b>June</b>	1,692,534	1,778,609	1,724,558	1,633,251	1,591,298	1,212,048	665,807	775,960	-

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>FOOD SERVICE</b>									
July	815,163	609,673	775,267	1,082,918	1,142,689	961,363	737,253	505,630	1,182,430
August	638,147	360,124	696,107	998,422	1,180,358	1,062,041	720,588	576,038	1,337,503
September	783,909	454,925	795,323	1,035,893	1,160,521	872,343	550,269	495,927	1,421,261
October	769,026	568,662	913,557	1,073,522	1,301,610	823,497	667,786	605,270	1,566,873
November	805,545	606,145	981,867	1,165,539	1,383,056	806,180	126,923	734,064	1,753,457
December	765,971	564,740	1,021,727	1,242,875	1,408,228	721,385	143,015	817,398	-
January	680,265	587,260	1,043,276	1,191,121	1,409,454	863,777	498,000	762,804	-
February	666,890	569,665	914,377	1,081,455	1,045,278	537,109	307,600	797,322	-
March	659,851	617,753	1,089,505	1,209,397	1,137,659	644,169	398,899	897,497	-
April	732,233	810,064	1,207,798	1,306,136	1,202,344	753,544	506,209	1,103,254	-
May	778,123	916,006	1,234,771	1,348,455	1,204,275	705,175	436,881	1,239,454	-
June	645,969	842,772	1,206,396	1,162,751	1,009,598	790,690	614,497	1,178,539	-

<b>Cash Balances</b>		2013-2014	2014-2015	2015-2016
<b>OTHER ENTERPRISE FUND-PRESCHOOL</b>				
July		0	6,991	84,653
August		0	7,108	84,185
September		3,075	30,581	97,254
October		4,300	45,306	95,051
November		4,652	84,901	77,017
December		5,450	16,292	-
January		6,880	16,575	-
February		8,339	20,703	-
March		8,735	69,940	-
April		8,392	76,816	-
May		11,036	77,656	-
June		6,991	44,868	-

<b>Cash Balances</b>	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>HEALTH INS FUND</b>									
July	3,711,402	3,710,128	2,864,931	2,885,859	1,990,872	3,383,861	6,018,074	8,738,713	11,144,797
August	2,351,007	1,740,915	2,215,359	1,688,044	(166,251)	2,266,366	4,599,513	8,061,728	10,140,666
September	1,745,994	1,651,914	2,340,380	1,183,664	297,517	2,819,776	6,159,351	8,584,022	10,879,217
October	1,542,583	1,348,666	2,458,222	1,409,336	762,068	3,350,761	6,508,198	9,449,064	11,108,236
November	1,536,377	2,643,309	2,667,657	1,426,501	1,046,911	3,888,446	6,366,384	10,298,977	11,751,979
December	1,746,845	2,376,742	2,577,666	1,731,994	1,229,716	4,501,520	6,271,057	10,961,981	-
January	1,699,899	2,195,058	2,802,751	1,819,200	1,261,372	4,767,065	6,586,146	11,485,985	-
February	2,019,058	2,699,521	3,017,034	2,037,685	1,604,915	5,393,565	7,113,896	12,223,961	-
March	2,499,771	3,120,598	3,162,777	2,035,000	1,923,092	6,178,191	7,721,412	12,596,902	-
April	2,577,311	3,244,314	3,392,169	1,823,539	2,222,566	6,562,316	8,414,532	12,954,196	-
May	2,598,945	3,401,007	3,711,586	1,709,987	2,275,053	7,370,462	9,129,295	13,866,357	-
June	3,710,128	3,644,222	3,447,040	2,613,965	4,241,019	7,732,334	9,429,735	14,165,357	-

Restricted Cash	10	485,923	425,699	236,860	213,788	227,992	272,793	272,793	257,905	257,905
	21	1,293,777	0	0	27,651,206	23,179,814	0	0	9,912,607	9,918,025

54,060,784 06/14  
54,078,679 07/14  
55,978,473 08/14  
49,668,159 09/14  
43,286,175 10/14  
61,277,421 11/14  
64,912,181 12/14  
61,854,915 1/15  
58,903,557 2/15  
57,251,347 3/15  
53,748,108 4/15  
75,644,674 5/15  
69,419,493 6/15  
71,118,334 7/15  
71,884,037 8/15  
65,888,611 9/15  
60,273,362 10/15  
78,623,047 11/15

## Insurance Fund Claims

### Medical & Rx Only

Month:	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
September	474,734	592,816	1,244,904	509,065	455,538	842,039	979,224	903,257
October	901,678	779,635	875,480	1,043,158	981,161	1,025,650	728,677	869,691
November	985,058	1,135,772	1,052,074	772,929	954,882	1,596,936	711,773	789,340
December	1,186,791	796,655	766,817	1,192,321	1,354,878	1,588,255	845,040	-
January	1,054,395	827,533	1,243,045	1,115,705	858,401	1,265,391	776,393	-
February	655,973	794,239	902,329	968,834	812,794	945,686	949,440	-
March	779,405	1,058,517	777,445	981,178	577,024	871,787	863,016	-
April	681,007	670,416	1,382,714	1,046,410	1,086,531	722,371	755,435	-
May	835,899	945,011	1,191,017	1,196,801	636,299	840,853	893,635	-
June	752,969	1,145,926	1,149,867	825,830	1,125,069	763,458	872,533	-
July	878,101	666,652	703,577	970,099	1,890,974	747,371	945,410	-
August	920,014	1,309,516	2,265,230	1,258,546	1,485,326	913,002	1,020,404	-
<b>Annual Totals</b>	<b>10,106,024</b>	<b>10,722,688</b>	<b>13,554,499</b>	<b>11,880,876</b>	<b>12,218,877</b>	<b>12,122,798</b>	<b>10,340,980</b>	<b>2,562,288</b>
YTD Totals	2,361,470	2,508,223	3,172,458	2,325,152	2,391,581	3,464,625	2,419,674	2,562,288
Stop loss reimburse	535,832	456,666	215,439	827,343	201,177	2,872,515	420,886	15,613

Date	Wellmark Claims Paid	Delta Dental Claims Paid	Express Script Claims Paid	Fees Paid	Premiums Collected
Sep 15	620,186	57,300	283,072	120,840	1,316,051
Oct 15	697,850	73,879	171,841	116,025	1,504,395
Nov 15	570,358	73,459	218,982	114,613	1,507,404
Dec 15					
Jan 16					
Feb 16					
Mar 16					
Apr 16					
May 16					
Jun 16					
Jul 16					
Aug 16					
<b>Grand Total</b>	<b>\$1,888,393</b>	<b>\$204,638</b>	<b>\$673,895</b>	<b>\$351,478</b>	<b>\$4,327,850</b>
<b>Cash Balances:</b>	<b>15-16</b>	<b>14-15</b>			
Sep 30	10,879,217	8,584,022			
Oct 31	11,108,236	9,449,064			
Nov 30	11,751,979	10,298,977			
<b>**Note that there was \$315,876 due to Wellmark as of 11/30/2015.</b>					