

School District of the City of Pontiac

FINANCIAL REPORTING PACKAGE

March 2018

Fiscal Year 2017-18





School District of the City of Pontiac

Executive Summary Monthly Financial Reports – March 2018

Table of Contents

	Page
GENERAL FUND	
Executive Summary.....	3
Cash Flow Summary – General Fund	5
Budget to Actual – General Fund.....	7
Graphs – Revenue/Expenditures	10
Financial Analysis – General Fund	14
FOOD SERVICE	
Budget to Actual – Food Service	15
Financial Analysis – Food Service.....	17
SINKING FUND	
Cash Flow Summary – Sinking Fund.....	18
Budget to Actual – Sinking Fund.....	20
Financial Analysis – Sinking Fund	22
RISK RELATED ACTIVITY FUND	
Budget to Actual – RRAF	23
ALL FUNDS	
Cash Balance Report	25
March, 2018	
Cash Disbursement Detail – General Fund	26
Check Register – General Fund	27
Cash Disbursement Detail – Sinking Fund	32
Check Register – Sinking Fund.....	33
Purchasing Card Report.....	34
Internal Service Fund.....	35



School District of the City of Pontiac

Executive Summary Monthly Financial Reports – March 2018

General Fund Actual Versus Budget Highlights

The “Budget to Actual” reports provided herein reflect posted activity fiscal year to date. All budgets reflect the Fiscal Year 2017-18 amended budgets that were approved by the Board of Education on December 18, 2017.

March is the ninth (9th) month of the fiscal year; representing 75% of the fiscal year.

The FY2018 amended revenue budget is **\$75,751,800**. We have recognized as of this date of the report **\$49,596,217** or **65%**. The budget was based upon 4,111 FTE and the October, 2017 Count Day unaudited report (which will represent 90% of the FY2018 blended count) was submitted with a FTE of 4,222.97. Recall this past February’s count was 4,148.5 (which is 10% of the FY2018 Blended Count). The FY2018 blended count is approximately 4,230 and the March 2018 state aid blended count which is at 4,229.60. Therefore, we are on target with our projections. The FY2018 amended expenditure budget is **\$75,220,300**. Our general fund disbursements as of this report date are **\$48,541,868** or **65%**.

General Fund Cash Position Balance

Contained in the enclosed reports are the district’s current (as of this report date) cash balances and projected cash flow information. The results of this month’s review of the current period’s information continue to support a favorable cash position for the District. The General Fund current period cash balance is at \$4.3 million. The refinancing of the 2006 Energy Bonds and the Restructuring of the two Emergency Loans have been postponed until April 2018.



School District of the City of Pontiac

Executive Summary Monthly Financial Reports – March 2018

Disbursement Activity – General Fund

The District issued accounts payable checks in an aggregate amount of \$2,673,685.63 automated clearing house transaction in an aggregate amount of \$2,343,175.56 electronic payments in an aggregate amount of \$683,070.71 and completed 2 payroll runs in the net aggregate amount of \$2,797,180.31 during the period. The District's purchasing card program incurred 249 transactions in the aggregate amount of \$138,512.35 for an average expenditure per transaction of \$556.27. The Summary Disbursements report, Electronic Funds Transfers Activity report, and the District Purchase Card Program Activity report represent the District's cash disbursements summary information for the period. This section of the report is intended to provide district level summary cash disbursements activity. The month's total general and food service fund cash out flow, reflecting current operating expenditures, for the district is \$8,635,624.56.

Upcoming Key Date(s):

Refinancing 2006 Bond – 04/25/2018

Moody's Annual Review – 04/27/2018

Annual Board Retreat – 05/24/2018



School District of the City of Pontiac

General Fund Cash Flow - Tracking Model

Reporting Period: March 2018

	July	August	September	October	November	December
Beginning cash/investments	3,488,947	1,658,801	6,125,949	10,337,197	6,979,365	3,275,407
Cash basis revenue:						
Property Taxes	707,064	6,441,832	16,476,781	1,771,867	402,888	204,465
State Aid	1,063,857	1,037,094	-	1,294,897	1,242,331	1,062,476
Grant	524,955	1,659,103	4,680	3,135,133	261,563	3,008,340
PA18	-	4,120,186	-	-	-	127,978
Insurance Revenue	-	-	-	-	-	-
Property Sales	-	-	-	-	-	-
Financing Proceeds	-	4,500,000	-	-	-	-
Other Income	42,801	85,415	111,374	127,274	11,889	28,939
Total revenue (sources of CF):	2,338,677	17,843,629	16,592,835	6,329,171	1,918,671	4,432,197
Total available resources:	5,827,624	19,502,430	22,718,783	16,666,368	8,898,036	7,707,604
Cash basis expenditures:						
Payroll	2,452,424	2,248,138	3,548,686	2,313,564	2,963,989	2,874,164
Debt Payments	-	9,385,000	6,365,000	5,516,377	-	-
Significant Recurring Payments	1,246,226	1,097,445	1,371,381	1,382,447	2,373,252	1,150,955
Capital Items	266,968	417,371	846,107	282,707	171,876	109,534
Utilities	109,015	73,843	55,774	98,725	59,862	46,340
Other Payments	94,190	154,685	194,637	93,184	53,651	96,954
Total expenditures (uses of CF):	4,168,823	13,376,482	12,381,586	9,687,003	5,622,629	4,277,947
Ending cash/investments	1,658,801	6,125,949	10,337,197	6,979,365	3,275,407	3,429,658



School District of the City of Pontiac

General Fund Cash Flow - Tracking Model

Reporting Period: March 2018

	January	February	March	April	May	June
Beginning cash/investments	3,429,658	2,556,270	4,602,191	239,078	134,234	2,460,369
Cash basis revenue:						
Property Taxes	148,736	15,394	101,004	76,609	2,027,059	-
State Aid	974,593	962,064	1,063,393	1,096,713	1,096,713	1,096,713
Grant	592,389	1,394,046	635,349	1,748,233	1,048,233	1,049,104
PA18	-	-	-	-	-	785,222
Insurance Revenue	-	-	-	-	-	-
Property Sales	-	-	-	280,000	-	275,000
Financing Proceeds	2,600,000	2,935,000	2,715,000	14,335,000	2,285,000	-
Other Income	27,564	15,106	15,549	37,750	179,250	162,750
Total revenue (sources of CF):	4,343,281	5,321,610	4,530,296	17,574,305	6,636,255	3,368,789
Total available resources:	7,772,939	7,877,880	9,132,487	17,813,382	6,770,489	5,829,157
Cash basis expenditures:						
Payroll	2,763,613	2,634,889	4,574,647	2,550,000	2,550,000	2,550,000
Debt Payments	-	-	1,000,000	10,797,289	-	-
Significant Recurring Payments	1,974,324	535,696	2,797,406	1,419,680	1,340,787	1,370,775
Capital Items	151,502	48,986	98,517	2,807,847	315,000	138,133
Utilities	177,691	10,268	242,475	104,333	104,333	99,333
Other Payments	149,539	45,850	180,364	-	-	-
Total expenditures (uses of CF):	5,216,669	3,275,689	8,893,409	17,679,149	4,310,120	4,158,241
Ending cash/investments	2,556,270	4,602,191	239,078	134,234	2,460,369	1,670,916

School District of the City of Pontiac
Monthly Budget Report - General Fund
for the Period Ending March 31, 2018

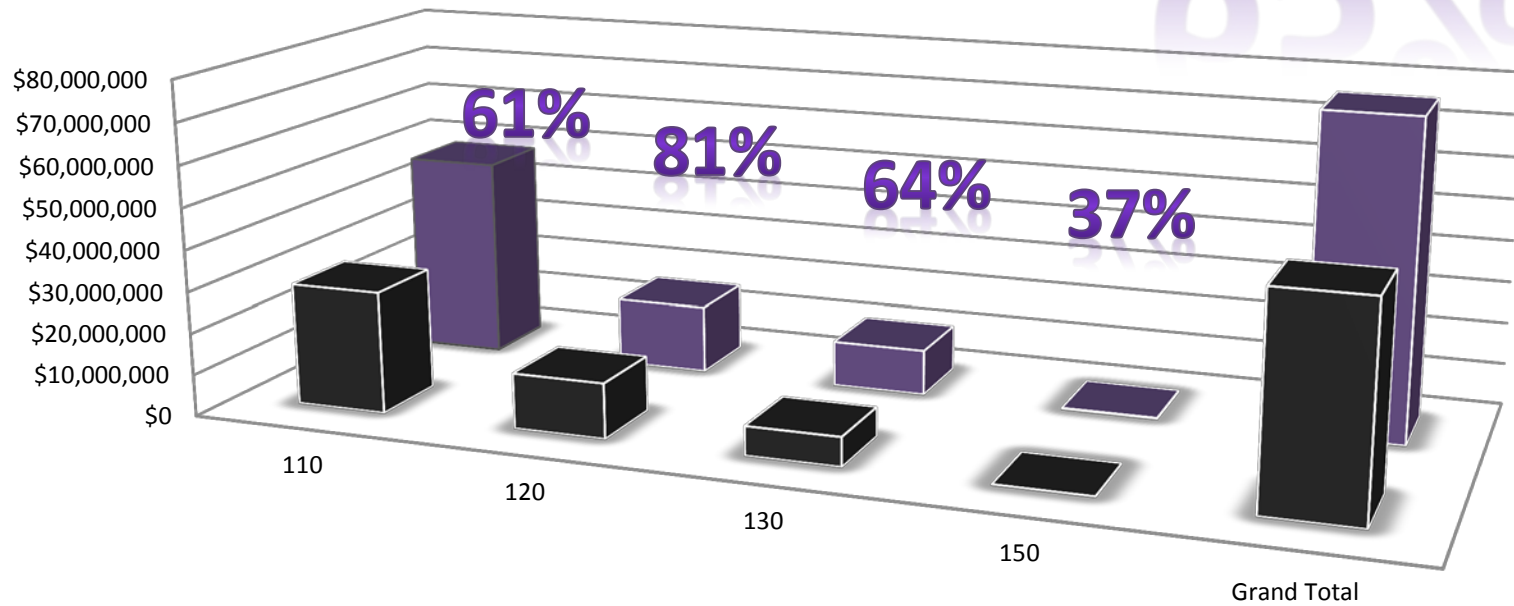
	Budget Revenue	All General Fund Revenue	General Fund 110 Revenue	Categorical Grants Fund 120 Revenue	Special Ed Non- Center Fund 130 Revenue	Athletics Fund 150 Revenue	Available
01 - Revenue Local Sources Total:							
111 - Property Tax Levy	28,373,700.00	26,348,477.27	26,348,477.27				2,025,222.73
119 - Penalties/Int Del Tax	21,000.00	29,557.01	29,557.01				-8,557.01
131 - Summer School Tuition	0.00						0.00
151 - Earnings On Investments	3,600.00	5,024.97	5,024.97				-1,424.97
171 - Admissions	23,500.00	21,669.11				21,669.11	1,830.89
191 - Rentals	75,000.00	120,119.39	120,119.39				-45,119.39
199 - Miscellaneous	678,200.00	663,083.93	550,367.00	104,766.93	7,950.00		15,116.07
01 - Revenue Local Sources Total:	29,175,000.00	27,187,931.68	27,053,545.64	104,766.93	7,950.00	21,669.11	1,987,068.32
03 - Revenue State Sources Total:							
311 - Unrestricted State Aid	565,600.00	347,356.00	335,084.24	12,271.76			218,244.00
312 - Restricted State Aid	14,437,700.00	6,762,948.86	944,177.25	3,496,158.15	2,322,613.46		7,674,751.14
321 - Payments In Lieu Of Taxes	368,000.00	69,575.18	69,575.18				298,424.82
03 - Revenue State Sources Total:	15,371,300.00	7,179,880.04	1,348,836.67	3,508,429.91	2,322,613.46		8,191,419.96
04 - Revenue Federal Sources Total:							
181 - Community Service Activities	17,000.00						17,000.00
413 - Restricted From Federal	50,000.00	33,839.63		33,839.63			16,160.37
414 - Restricted From Federal via State	10,258,100.00	9,617,886.78		9,617,886.78			640,213.22
417 - Restricted from Federal via ISD/LEA	1,570,700.00	382,868.30			382,868.30		1,187,831.70
04 - Revenue Federal Sources Total:	11,895,800.00	10,034,594.71		9,651,726.41	382,868.30		1,861,205.29
05 - Other Financing Sources Total:							
511 - Tuition via Other LEA	13,100.00						13,100.00
513 - ISD Collected Millage Tax	4,743,800.00	4,248,164.00			4,248,164.00		495,636.00
519 - Other Distributions via LEA	290,000.00						290,000.00
541 - Reimbursement From Ins Claims	0.00						0.00
599 - Miscellaneous Other Financing Source	12,640,000.00						12,640,000.00
05 - Other Financing Sources Total:	17,686,900.00	4,248,164.00			4,248,164.00		13,438,736.00
06 - Fund Modifications Total:							
611 - Indirect Cost Recovery	652,800.00	90,350.58				90,350.58	562,449.42
625 - Food Service Fund Mod	145,000.00	101,250.00	101,250.00				43,750.00
635 - Debt Fund	825,000.00	754,046.46	754,046.46				70,953.54
06 - Fund Modifications Total:	1,622,800.00	945,647.04	855,296.46			90,350.58	677,152.96
Revenue Accounts Total:	75,751,800.00	49,596,217.47	29,257,678.77	13,264,923.25	6,961,595.76	112,019.69	26,155,582.53

	Budget Expenditure	All General Fund Expenditure	General Fund Fund 110 Expenditure	Categorical Grants Fund 120 Expenditure	Special Ed Non- Center Fund 130 Expenditure	Athletics Fund Fund 150 Expenditure	Encumbrance	Available
0100 - INSTRUCTION Total:								
0111 - ELEMENTARY	8,251,800.00	4,946,377.17	4,181,957.12	764,420.05			28,570.11	3,276,852.72
0112 - MIDDLE SCHOOL	2,828,900.00	1,562,997.91	1,518,282.24	44,715.67			6,509.01	1,259,393.08
0113 - HIGH SCHOOL	4,241,800.00	4,725,839.94	4,671,106.51	54,733.43			89,888.37	-573,928.31
0118 - PRE-SCHOOL	2,144,000.00	1,090,056.33	139,910.83	950,145.50			20,702.50	1,033,241.17
0119 - OTHER BASIC PROGRAMS	95,200.00	85,453.15		85,453.15				9,746.85
0122 - SPECIAL EDUCATION	8,480,700.00	5,933,391.26			5,933,391.26		174,066.68	2,373,242.06
0125 - COMPENSATORY EDUCATION	5,437,800.00	3,620,788.55	9,723.98	3,611,064.57			139,995.65	1,677,015.80
0127 - VOCATIONAL EDUCATION	103,300.00	71,855.19		71,855.19			0.00	31,444.81
0131 - ADULT BASIC EDUCATION	12,800.00	1,679.03		1,679.03				11,120.97
0132 - SECONDARY LEARNING EXPERIENCE	291,700.00	68,851.61	-1.55	68,853.16			26,260.00	196,588.39
0100 - INSTRUCTION Total:	31,888,000.00	22,107,290.14	10,520,979.13	5,652,919.75	5,933,391.26		485,992.32	9,294,717.54
0200 - SUPPORTING SERVICES Total:								
0211 - ATTENDANCE SERVICES	40,000.00	39,950.00	39,950.00				9,987.50	-9,937.50
0212 - GUIDANCE SERVICES	1,320,300.00	761,582.72	365,107.42	396,475.30				558,717.28
0213 - HEALTH SERVICES	764,900.00	946,102.06			946,102.06		485,810.45	-667,012.51
0214 - PSYCHOLOGICAL SERVICE	419,800.00	526,818.86			526,818.86		273,643.27	-380,662.13
0215 - SPEECH PATHOLOGY AND AUDIOLOGIC	726,800.00	817,824.70			817,824.70		344,368.83	-435,393.53
0216 - SOCIAL WORK SERVICES	1,242,200.00	758,047.06	65,860.88	262,096.90	430,089.28		37,254.50	446,898.44
0218 - TEACHER CONSULTANT	321,200.00	246,459.07			246,459.07			74,740.93
0219 - OTHER PUPIL SERVICES	182,700.00	98,465.97	70,894.85		27,571.12			84,234.03
0221 - IMPROVEMENT OF INSTRUCTION	1,584,900.00	1,189,674.16	203,879.52	980,445.81	5,348.83		180,219.83	215,006.01
0222 - LIBRARY	106,400.00	71,353.54	71,353.54					35,046.46
0226 - SUPERVISOR DIRECTOR OF INSTRUCTION STAFF	1,413,900.00	1,077,004.62	293,047.05	547,893.17	236,064.40		1,507.96	335,387.42
0227 - ACADEMIC STUDENT ASSESSMENT	53,500.00	53,977.41		53,977.41			0.00	-477.41
0231 - BOARD OF EDUCATION	616,000.00	365,626.50	355,076.50	10,550.00			76,383.68	173,989.82
0232 - EXECUTIVE ADMINISTRATION	923,800.00	652,922.34	652,922.34				45,488.69	225,388.97
0233 - GRANT WRITER/GRANT PROCUREMENT	6,500.00	4,926.97		4,926.97				1,573.03
0241 - OFFICE OF PRINCIPAL	2,861,100.00	1,944,666.80	1,763,970.50		180,696.30			916,433.20
0249 - OTHER SCHOOL ADMINISTRATION	78,700.00	4,828.64	4,828.64					73,871.36
0252 - FISCAL SERVICES	840,100.00	862,151.78	862,151.78				218,836.40	-240,888.18
0257 - INTERNAL SERVICES	10,000.00	7,143.40		7,143.40			6,386.50	-3,529.90
0259 - OTHER BUSINESS SERVICES	1,305,200.00	619,410.95	594,304.00			25,106.95	0.00	685,789.05
0261 - OPERATION & MAINTENANCE PLANT	6,299,800.00	5,420,451.22	5,324,678.91	7,600.00	88,172.31		1,820,170.70	-940,821.92
0266 - BUILDING SECURITY SERVICES	754,000.00	571,277.57	243,268.36	318,299.39		9,709.82	26,666.69	156,055.74
0271 - PUPIL TRANSPORTATION SERVICES	4,676,700.00	4,059,216.32	2,098,807.46	686,654.86	1,233,754.00	40,000.00	2,158,566.11	-1,541,082.43
0281 - PLAN RESEARCH DEVELOPMENT	172,200.00	108,768.58	87,309.71	21,458.87			4,200.00	59,231.42
0282 - INFORMATION SERVICES	100,700.00	72,930.05	72,930.05					27,769.95
0283 - STAFF/PERSONNEL SERVICES	743,400.00	679,589.41	623,421.22	53,725.89	2,442.30		160,906.89	-97,096.30
0284 - DATA PROCESSING	1,304,600.00	1,235,897.41	1,235,574.86		322.55		267,397.90	-198,695.31
0285 - PUPIL ACCOUNTING	345,600.00	348,847.35	348,847.35				4,490.43	-7,737.78

	Budget Expenditure	All General Fund Expenditure	General Fund Fund 110 Expenditure	Categorical Grants Fund 120 Expenditure	Special Ed Non- Center Fund 130 Expenditure	Athletics Fund Fund 150 Expenditure	Encumbrance	Available
0293 - ATHLETIC ACTIVITIES	224,500.00	169,631.96				169,631.96	11,173.98	43,694.06
0200 - SUPPORTING SERVICES Total:	29,439,500.00	23,715,547.42	15,378,184.94	3,351,247.97	4,741,665.78	244,448.73	6,133,460.31	-409,507.73
0300 - COMMUNITY SERVICES Total:								
0311 - COMMUNITY SERVICES DIRECTION	6,100.00	110.56		110.56				5,989.44
0331 - COMMUNITY ACTIVITIES	55,300.00	12,294.06	1,129.42	11,164.64		1,762.77		41,243.17
0351 - CUSTODY & CARE OF CHILDREN	900.00	300.00		300.00		0.00		600.00
0371 - NON-PUBLIC SCHOOL PUPILS	186,800.00	239,287.38		239,287.38		44,000.00		-96,487.38
0300 - COMMUNITY SERVICES Total:	249,100.00	251,992	1,129.42	250,862.58		45,762.77		-48,654.77
0400 - OUTGOING TRNSFRS & OTHER TRANS Total:								
0452 - SITE IMPROVEMTN	21,800.00	7,130.00	7,130.00			2,140.00		12,530.00
0456 - BUILDING IMPROVEMENTS	478,200.00	458,189.36	458,189.36			19,698.00		312.64
0400 - OUTGOING TRNSFRS & OTHER TRAI	500,000.00	465,319.36	465,319.36			21,838.00		12,842.64
0500 - DEBT SERVICES Total:								
0511 - DEBT SERVICE LONG TERM	12,573,300.00	1,911,368.15	1,911,368.15			0.00		10,661,931.85
0500 - DEBT SERVICES Total:	12,573,300.00	1,911,368.15	1,911,368.15			0.00		10,661,931.85
0600 - FUND MODIFICATION Total:								
0612 - FUND MODIFICATION GENERAL	216,900.00							216,900.00
0613 - FUND MODIFICATION GENERAL	77,000.00							77,000.00
0615 - FUND MODIFICATION ATHLETICS	276,500.00	90,350.58	90,350.58					186,149.42
0600 - FUND MODIFICATION Total:	570,400.00	90,350.58	90,350.58					480,049.42
Expense Accounts Total:	75,220,300.00	48,541,867.65	28,367,331.58	9,255,030.30	10,675,057.04	244,448.73	6,687,053.40	19,991,378.95
Revenue Over(Under) Expenditures:	531,500.00	1,054,349.82	890,347.19	4,009,892.95	(3,713,461.28)	(132,429.04)	(3,315,192.30)	2,792,342.48

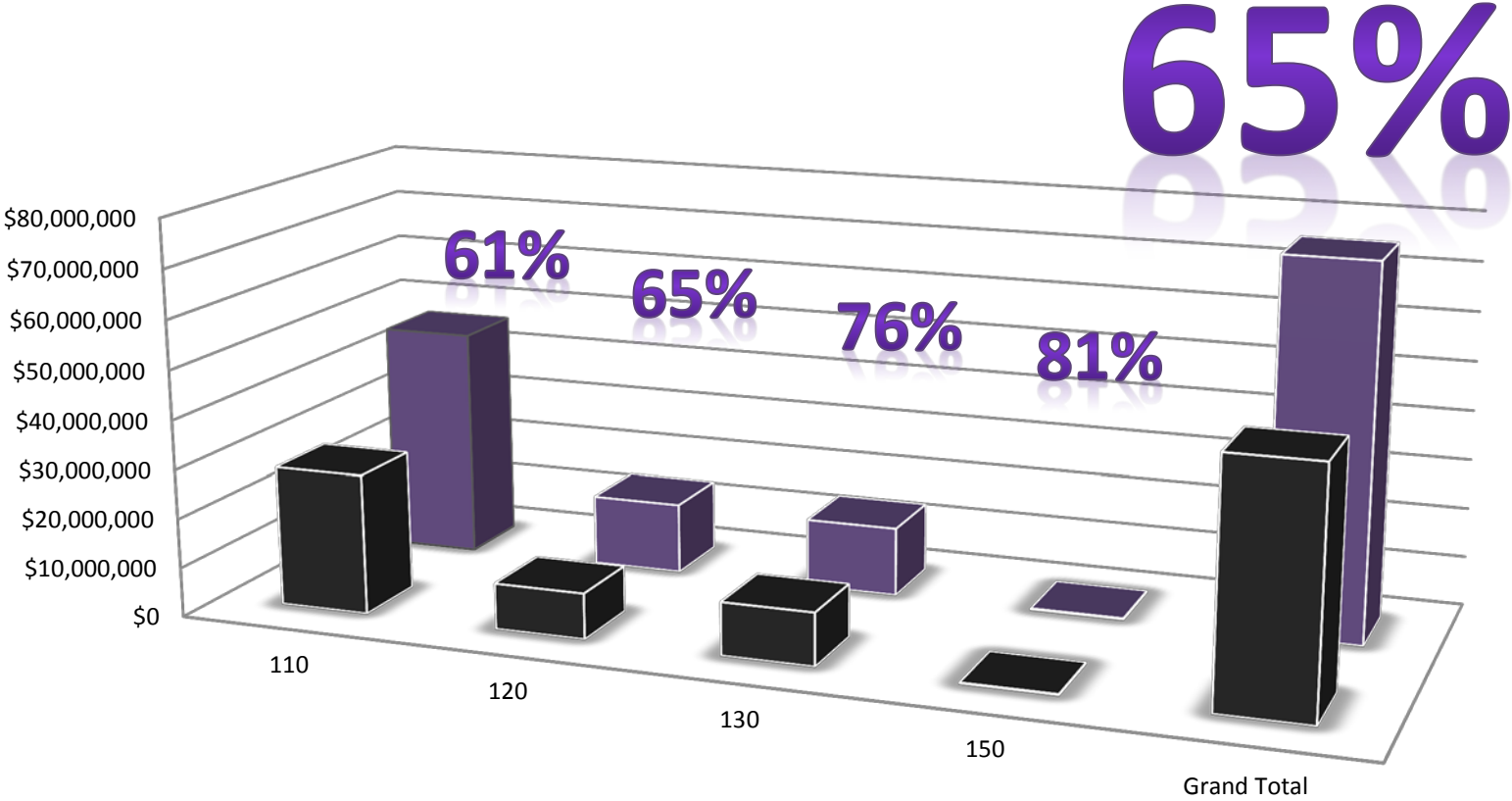
**FY 2017/18
Budget to Actual - Revenue
as of February, 2018**

65%



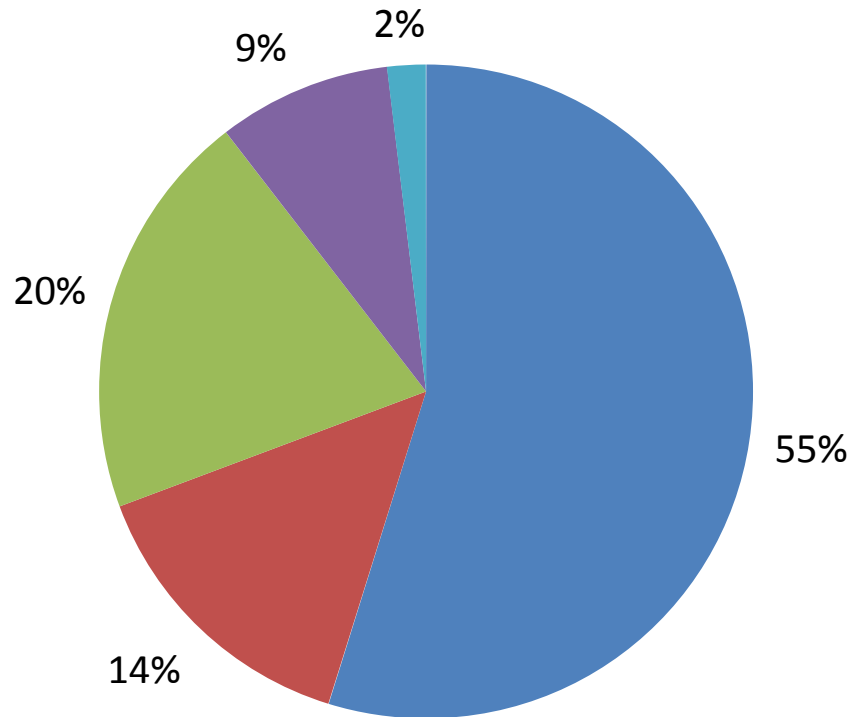
	110	120	130	150	Grand Total
■ Sum of Actual	29,257,679	13,264,923	6,961,596	112,020	49,596,217
■ Sum of Budget	48,169,200	16,335,800	10,946,800	300,000	75,751,800

FY 2017/18 Budget to Actual - Expenditures as of February, 2018



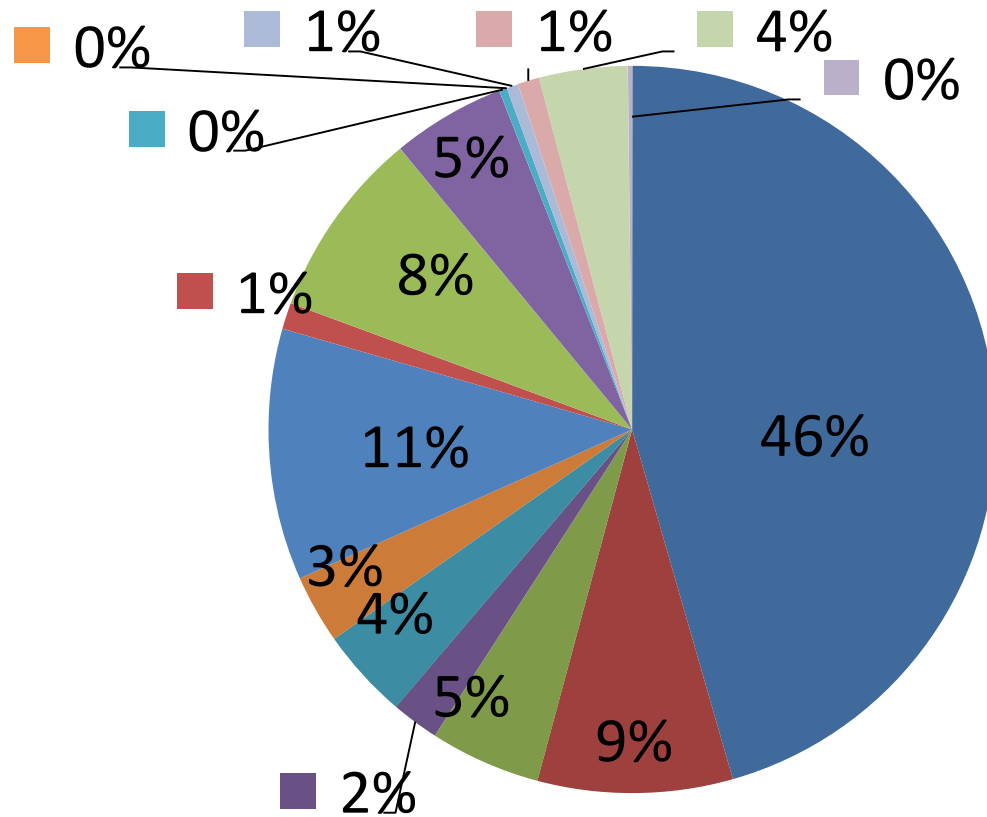
	110	120	130	150	Grand Total
■ Sum of Actual	28,367,332	9,255,030	10,675,057	244,449	48,541,868
■ Sum of Budget	46,576,800	14,335,800	14,007,700	300,000	75,220,300

**FY 2017/18
YTD Actual - Revenue
as of March, 2018**



■ Local ■ State ■ Federal ■ Other Sources ■ Fund Modifications

**FY 2017/18
YTD Actual - Revenue
as of March, 2018**



- Instruction
- Administration
- Maintenance
- Central
- Community
- Fund Modifications
- Pupil Services
- Principal
- Security
- Capital Outlay/ Outgoing Transfers
- Impr. Instruction
- Fiscal Services
- Transportation
- Other
- Debt Services



School District of the City of Pontiac

General Fund Financial Analysis
March 31, 2018

Stated by Object

	<u>Current Budget</u>	<u>Year-to-Date Actual</u>	<u>% of Budget</u>
<u>REVENUE</u>			
Local	29,175,000	27,187,932	93%
State	15,371,300	7,179,880	47%
Federal	11,895,800	10,034,595	84%
Other Financing Sources	17,686,900	4,248,164	24%
Fund Modifications	1,622,800	945,647	58%
TOTAL REVENUE	<u>75,751,800</u>	<u>49,596,217</u>	<u>65%</u>
<u>EXPENDITURES</u>			
Salaries	25,022,719	18,466,511	74%
Benefits	15,203,502	9,208,549	61%
Purchased Services	16,120,983	13,980,322	87%
Supplies	2,286,145	1,189,091	52%
Capital Outlay	454,600	425,289	94%
Other	12,986,151	2,499,885	19%
<u>Other Financing</u>			
Transfer to RRAF	3,146,200	2,772,220	88%
TOTAL EXPENDITURES	<u>75,220,300</u>	<u>48,541,868</u>	<u>65%</u>
Surplus / (Deficit) - Current Year	<u>531,500</u>		
Beginning Fund Balance	(23,361,466)		
Projected Ending Fund Balance	<u>(22,829,966)</u>		

School District of the City of Pontiac

Monthly Budget Report - Food Services

for the Period Ending March 31, 2018

	Budget Revenue	March Revenue	Revenue Thru February	Year to Date Revenue	Accrued Revenue	Unrealized Revenue	Budget Utilized %
Revenue Accounts							
01 - Revenue Local Sources							
162 - Food Sales To Adults	2,000.00	138.55	291.64	430.19	0.00	1,569.81	21.510%
164 - A-La-Carte Sales	85,000.00	4,469.20	18,962.30	23,431.50	0.00	61,568.50	27.566%
165 - Merchandise Sales	8,000.00		1,334.39	1,334.39	0.00	6,665.61	16.680%
199 - Miscellaneous	0.00		12,479.50	12,479.50	6,100.00	-18,579.50	0.000%
01 - Revenue Local Sources Total:	95,000.00	4,607.75	33,067.83	37,675.58	6,100.00	51,224.42	46.080%
03 - Revenue State Sources							
312 - Restricted State Aid	100,000.00	2,226.56	45,271.22	47,497.78	0.00	52,502.22	47.498%
03 - Revenue State Sources Total:	100,000.00	2,226.56	45,271.22	47,497.78	0.00	52,502.22	47.498%
04 - Revenue Federal Sources							
414 - Restricted From Federal via State	2,670,000.00	268,087.75	1,325,614.74	1,593,702.49	0.00	1,076,297.51	59.689%
481 - USDA Entitlement Commodities	240,000.00	11,049.28	117,207.10	128,256.38	0.00	111,743.62	53.440%
04 - Revenue Federal Sources Total:	2,910,000.00	279,137.03	1,442,821.84	1,721,958.87	0.00	1,188,041.13	59.174%
05 - Other Financing Sources							
599 - Miscellaneous Other Financing Sources	0.00				0.00	0.00	0.000%
05 - Other Financing Sources Total:	0.00				0.00	0.00	0.000%
Revenue Accounts Total:	3,105,000.00	285,971.34	1,521,160.89	1,807,132.23	6,100.00	1,291,767.77	58.397%

School District of the City of Pontiac

Monthly Budget Report - Food Services

for the Period Ending March 31, 2018

	Budget Expenditure	March Expenditures	Expenditures Thru Feburary	Year to Date Expenditures	Encumbrance	Available	Budget Utilized %
Expense Accounts							
0200 - SUPPORTING SERVICES							
0261 - OPERATION & MAINTENANCE PLANT	2,500.00					2,500.00	
0266 - BUILDING SECURITY SERVICES	7,000.00					7,000.00	
0283 - STAFF/PERSONNEL SERV	13,000.00	78.70	7,227.69	7,306.39		5,693.61	56.203%
0297 - FOOD SERV	2,989,000.00	291,235.54	1,556,507.00	1,847,742.54	3,105.35	1,138,152.11	61.922%
0200 - SUPPORTING SERVICES Total:	3,011,500.00	291,314.24	1,563,734.69	1,855,048.93	3,105.35	1,153,345.72	61.702%
0400 - OUTGOING TRNSFRS & OTHER TRANS							
0456 - BUILDING IMPROVEMENTS	250,000.00		49,850.51	49,850.51		200,149.49	19.940%
OUTGOING TRNSFRS & OTHER TRANS Total:	250,000.00		49,850.51	49,850.51		200,149.49	19.940%
0500 - DEBT SERVICES							
0511 - DEBT SERVICE LONG TERM	7,500.00		1,345.76	1,345.76	0.00	6,154.24	17.943%
0500 - DEBT SERVICES Total:	7,500.00		1,345.76	1,345.76	0.00	6,154.24	17.943%
0600 - FUND MODIFICATION							
0611 - FUND MODIFICATION GENERAL	145,000.00	101,250.00		101,250.00		43,750.00	69.828%
0600 - FUND MODIFICATION Total:	145,000.00	101,250.00		101,250.00		43,750.00	69.828%
Expense Accounts Total:	3,414,000.00	392,564.24	1,614,930.96	2,007,495.2	3,105.35	1,403,399.45	58.893%
Revenue Over(Under) Expenditures:	(309,000.00)	(106,592.90)	(93,770.07)	(200,362.97)	2,994.65	(111,631.68)	



School District of the City of Pontiac

Food Service Financial Analysis

March 31, 2018

	<u>Current Budget</u>	<u>Year-to-Date Actual</u>	<u>% of Budget</u>
REVENUE			
Local (A la Carte/Catering)	95,000	37,676	40%
State (§31d School Lunch)	100,000	47,498	47%
Federal (NSL/USDA)	2,910,000	1,721,959	59%
Other Financing Sources	-	-	0%
TOTAL REVENUE	<u>3,105,000</u>	<u>1,807,132</u>	<u>58%</u>
EXPENDITURES			
Salaries	619,000	466,111	75%
Benefits	259,000	283,443	109%
Purchased Services	275,900	302,891	110%
Supplies	1,519,500	795,306	52%
Capital Outlay	250,000	49,851	20%
Other	345,600	8,645	0%
<u>Other Financing</u>			
Transfer to General Fund	145,000	101,250	70%
TOTAL EXPENDITURES	<u>3,414,000</u>	<u>2,007,495</u>	<u>59%</u>
Surplus / (Deficit) - Current Year	<u>(309,000)</u>		
Beginning Fund Balance	1,192,750		
Projected Ending Fund Balance	<u>883,750</u>		



School District of the City of Pontiac

Sinking Fund Cash Flow - Tracking Model

Reporting Period: March, 2018

	July	August	September	October	November	December
Beginning cash/investments	433,038	1,295,255	303,279	1,261,505	106,951	616,827
Cash basis revenue:						
Property Taxes	303,751	1,747,645	3,971,243	350,906	102,260	34,282
Financing (Site/Bldg Bonds)	990,000	1,950,000	-	-	2,430,000	465,000
Other Income	14,253	39	201	500,010	(469,739)	123
Total revenue (sources of CF):	1,308,005	3,697,685	3,971,444	850,916	2,062,521	499,406
Total available resources:	1,741,043	4,992,940	4,274,723	2,112,421	2,169,472	1,116,233
Cash basis expenditures:						
Administrative Costs	36,944	16,558	65,115	14,044	37,127	5,232
Corrective Maintenance	2,880	267,012	64,211	37,882	48,583	69,812
Athletics	-	7,803	-	-	283,350	-
HVAC Controls	70,985	2,310,070	512,514	952,077	118,946	651,273
Roofing	-	566,640	1,379,971	2,640	169,670	-
Carpet Tile/Abatement/Painting	260,706	371,679	361,077	37,064	148,090	125,735
Doors & Windows	-	-	-	-	-	-
Paving	25,728	260,450	129,756	805,190	496,256	37,383
Technology	-	174,201	-	-	11,000	-
Fell Center	10,494	688,200	468,985	109,838	184,364	94,853
Interest / Tax Abatements	11,551	13,917	21,089	21,400	20,960	28,359
Other Payments (Miscellaneous)	26,500	13,130	10,500	25,336	34,300	1,200
Total expenditures (uses of CF):	445,788	4,689,660	3,013,218	2,005,469	1,552,645	1,013,847
Ending cash/investments	1,295,255	303,279	1,261,505	106,951	616,827	102,386



School District of the City of Pontiac

Sinking Fund Cash Flow - Tracking Model

Reporting Period: March, 2018

	January	February	March	April	May	June
Beginning cash/investments	102,386	85,503	129,374	229,227	138,242	19,441
Cash basis revenue:						
Property Taxes	48,265	5,988	65,648	394,089	7,553	-
Financing (Site/Bldg Bonds)	710,000	120,000	375,000	-	70,000	320,000
Other Income	56,983	10,000	(10,000)	147,973	-	-
Total revenue (sources of CF):	815,247	135,988	430,648	542,062	77,553	320,000
Total available resources:	917,634	221,491	560,022	771,289	215,795	339,441
Cash basis expenditures:						
Administrative Costs	9,230	1,390	39,542	1,408	1,380	1,380
Corrective Maintenance	21,071	-	112,147	-	-	-
Athletics	-	-	36,808	39,846	-	137,175
HVAC Controls	406,630	57,675	7,540	53,459	34,360	-
Roofing	51,719	-	-	219,081	-	-
Carpet Tile/Abatement/Painting	7,617	-	18,175	44,339	9,800	-
Doors & Windows	-	-	-	-	-	63,880
Paving	300,907	-	25,120	42,534	-	93,780
Technology	-	-	18,573	182,428	-	-
Fell Center	-	-	41,059	9,140	-	-
Interest / Tax Abatements	34,957	33,053	31,831	40,813	150,813	40,405
Other Payments (Miscellaneous)	-	-	-	-	-	-
Total expenditures (uses of CF):	832,130	92,117	330,795	633,047	196,353	336,620
Ending cash/investments	85,503	129,374	229,227	138,242	19,441	2,821

School District of the City of Pontiac

Monthly Budget Report - Capital Projecta- Sinking Fund

for the Period Ending March 31, 2018

	Budget Revenue	March Revenue	Revenue Thru Febuary	Year to Date Revenue	Accrued Revenue	Unrealized Revenue	Budget Utilized %
Revenue Accounts							
01 - Revenue Local Sources							
111 - Property Tax Levy	7,000,000.00	42,948.10	6,541,799.07	6,584,747.17	0.00	415,252.83	94.068%
119 - Penalties/Int Del Tax	30,000.00	1,254.85	7,375.34	8,630.19	0.00	21,369.81	28.767%
128 - Revenue In Lieu Of Taxes	33,800.00		33,774.89	33,774.89	0.00	25.11	99.926%
151 - Earnings On Investments	2,000.00		527.54	527.54	0.00	1,472.46	26.377%
199 - Miscellaneous	199,100.00		87,243.14	87,243.14	0.00	111,856.86	43.819%
01 - Revenue Local Sources Total:	7,264,900.00	44,202.95	6,670,719.98	6,714,922.93	0.00	549,977.07	92.430%
05 - Other Financing Sources							
599 - Miscellaneous Other Financing Sources	10,560,000.00	375,000.00	6,665,000.00	7,040,000.00	7,040,000.00	-3,520,000.00	133.333%
05 - Other Financing Sources Total:	10,560,000.00	375,000.00	6,665,000.00	7,040,000.00	7,040,000.00	-3,520,000.00	133.333%
Revenue Accounts Total:	17,824,900.00	419,202.95	13,335,719.98	13,754,922.93	7,040,000.00	-2,970,022.93	116.662%

School District of the City of Pontiac

Monthly Budget Report - Capital Projecta- Sinking Fund

for the Period Ending March 31, 2018

	Budget Expenditure	March Expenditures	Expenditures Thru Feburary	Year to Date Expenditures	Encumbrance	Available	Budget Utilized %
Expense Accounts							
0200 - SUPPORTING SERVICES							
0259 - OTHER BUSINESS SERVICES	30,000.00	47.69	20,998.95	21,046.64		8,953.36	70.155%
0261 - OPERATION & MAINTENANCE PLANT	2,200.00		2,120.00	2,120.00		80.00	96.364%
0284 - DATA PROCESSING	350,000.00	0.00	192,773.35	192,773.35	112,274.75	44,951.90	87.157%
0200 - SUPPORTING SERVICES Total:	382,200.00	47.69	215,892.30	215,939.99	112,274.75	53,985.26	85.875%
0400 - OUTGOING TRNSFRS & OTHER TRANS							
0452 - SITE IMPROVEMTN	4,040,000.00	60,030.00	3,205,829.36	3,265,859.36	412,899.69	361,240.95	91.058%
0456 - BUILDING IMPROVEMENTS	11,202,000.00	153,977.52	8,099,389.77	8,253,367.29	849,627.14	2,099,005.57	81.262%
OUTGOING TRNSFRS & OTHER TRANS Total:	15,242,000.00	214,007.52	11,305,219.13	11,519,226.65	1,262,526.83	2,460,246.52	83.859%
0500 - DEBT SERVICES							
0511 - DEBT SERVICE LONG TERM	310,000.00		138,064.77	138,064.77		171,935.23	44.537%
0500 - DEBT SERVICES Total:	310,000.00		138,064.77	138,064.77		171,935.23	44.537%
Expense Accounts Total:	15,934,200.00	214,055.21	11,659,176.20	11,873,231.41	1,374,801.58	2,686,167.01	83.142%
Revenue Over(Under) Expenditures:	1,890,700.00	205,147.74	1,676,543.78	1,881,691.52	5,665,198.42	(5,656,189.94)	



School District of the City of Pontiac

Sinking Fund Financial Analysis

March 31, 2018

	<u>Current Budget</u>	<u>Year-to-Date Actual</u>	<u>% of Budget</u>
REVENUE			
Local Taxes	7,063,800	6,627,152	94%
Site Bonds	10,560,000	7,040,000	67%
Rebates	199,100	87,243	44%
Interest	2,000	528	26%
TOTAL REVENUE	17,824,900	13,754,923	77%
EXPENDITURES			
Technology	359,300	192,773	54%
Corrective Maintenance	427,900	381,514	89%
PMS Conotrols Project	1,503,000	20,000	1%
Administrative Costs	71,500	100,387	140%
Roofing Projects	3,589,800	2,471,484	69%
Paving Projects	3,682,200	3,052,274	83%
Carpet/Tile/Abatement	1,199,400	1,080,564	90%
Athletics	430,800	283,350	66%
HVAC Controls	4,348,300	4,122,170	95%
21st Century Classrooms	12,000	11,000	92%
Doors/Windows	-	2,050	0%
Café Project	-	17,600	0%
Principal & Interest on Notes	310,000	138,065	45%
Other Financing			
Fund Contingency	-	-	0%
TOTAL EXPENDITURES	15,934,200	11,873,231	75%
Surplus / (Deficit) - Current Year	1,890,700		
Beginning Fund Balance	(1,640,146)		
Projected Ending Fund Balance	250,554		

School District of the City of Pontiac

Monthly Budget Report - Risk Related Activity Fund

for the Period Ending March 31, 2018

	Budget Revenue	March Revenue	Revenue Thru Feburary	Year to Date Revenue	Accrued Revenue	Unrealized Revenue
Revenue Accounts						
01 - Revenue Local Sources						
151 - Earnings On Investments	0.00				0.00	0.00
199 - Miscellaneous	1,060,000.00	78,906.14	943,694.25	1,022,600.39	1,038,516.55	-1,001,116.94
01 - Revenue Local Sources Total:	1,060,000.00	78,906.14	943,694.25	1,022,600.39	1,038,516.55	-1,001,116.94
Revenue Accounts Total:	1,060,000.00	78,906.14	943,694.25	1,022,600.39	1,038,516.55	-1,001,116.94

School District of the City of Pontiac

Monthly Budget Report - Risk Related Activity Fund

for the Period Ending March 31, 2018

	Budget Expenditure	March Expenditures	Expenditures Thru Feburary	Year to Date Expenditures	Encumbrance	Available
Expense Accounts						
0200 - SUPPORTING SERVICES						
0261 - OPERATION & MAINTENANCE PLANT	750,000.00		613,964.93	613,964.93		136,035.07
0283 - STAFF/PERSONNEL SERV	350,000.00	13,571.23	121,449.19	135,020.42		214,979.58
0200 - SUPPORTING SERVICES Total:	1,100,000.00	13,571.23	735,414.12	748,985.35		351,014.65
Expense Accounts Total:	1,100,000.00	13,571.23	735,414.12	748,985.35		351,014.65
Revenue Over(Under) Expenditures:	(40,000.00)	65,334.91	208,280.13	273,615.04	1,038,516.55	(1,352,131.59)



School District of the City of Pontiac

Cash Balance Report

March 1 - 31, 2018

Institution	Funding Source	Rate	Principal Amt/Bal
Public Funds Analyzed Checking			
Huntington	General Fund		\$ 3,601,090.97
		Total	\$ 3,601,090.97
Huntington	Food Service		\$ 1,699,349.06
Huntington	Internal Service - RRAF	0.15%	\$ 1,650,724.42
Huntington	MESSA - Judgment Levy	0.15%	\$ 1,194.26
Huntington	Sinking Fund	0.15%	\$ 259,184.57
		Total	\$ 3,610,452.31
Corporate Trust Doc Government Investments			
Huntington	General Fund Intercept Auburn Hills		\$ 1,939.55
Huntington	General Fund Intercept Pontiac		\$ 28,135.64
Huntington	General Fund Intercept Bloomfield		\$ 0.26
Huntington	General Fund Intercept Depository Agent		\$ -
Huntington	General Fund - SAN FY2016	0.15%	\$ -
Huntington	General Fund - SBLF	0.15%	\$ 4,643.27
		Total	\$ 34,718.72
OVERALL TOTAL			\$ 7,246,262.00

GENERAL FUND	\$	3,635,809.69
FOOD SERVICE	\$	1,699,349.06
RRAF	\$	1,650,724.42
MESSA LEVY	\$	1,194.26
SINKING	\$	259,184.57
Total	\$	7,246,262.00



School District of the City of Pontiac

General Fund & Food Service Fund Cash Disbursement Detail

March 1-31, 2018

ACH (Automated Drafts)

Number of ACH	Total Amount of ACH Payments
23	\$2,343,175.56

Checks Issued

Check Range	Number of AD	Total Amount of Checks Issued
203773 - 204003	151	\$2,673,685.63

Electronic Fund Transfers

Number of EFT	Total Amount of EFT Payments
68	\$683,070.71

Payroll

Payroll Dates	Number of Pay Periods	Total Amount of Payroll
3/2/2018 - 3/16/2018 - 3/30/2018	3	\$2,797,180.31

Run by: pontiacpay

Check Total by Vendor Name

Run Date/Time: 4/20/2018 6:19:41 PM

From Check Date 3/1/18 To Check Date 3/31/18

Bank Code: 05 Document Type: ACH;AD;EFT;MD

Vendor Code	Vendor Name	Check Number	Amount
VC0000000889	ABC MANAGEMENT INC	00000000203829	169.50
VC0000000722	ACE TRANSPORTATION INC	00000000203827	2,976.00
VC0000000722	ACE TRANSPORTATION INC	00000000203863	33.00
VC0000000722	ACE TRANSPORTATION INC	00000000203949	3,345.00
3102	ADAM D POLK	00000000203848	5,000.00
10122	ADVANCED DISPOSAL SERVICES SOLID WASTE MIDWEST, LLC	00000000203802	9,597.02
10122	ADVANCED DISPOSAL SERVICES SOLID WASTE MIDWEST, LLC	00000000203895	9,588.61
360	AFLAC	00000000203775	3,665.70
360	AFLAC	00000000203873	3,665.70
360	AFLAC	00000000203986	3,632.40
151	AFRICAN AMERICAN MUSEUM	00000000203951	243.00
VC0000000419	ALINA T KUNNUMMYALIL	201803080001763	1,645.00
VC0000000419	ALINA T KUNNUMMYALIL	201803220001785	1,680.00
VC0000000419	ALINA T KUNNUMMYALIL	201803290001808	2,065.00
3765	ALLSTATE WORKPLACE DIVISION	00000000203776	1,316.29
3765	ALLSTATE WORKPLACE DIVISION	00000000203874	1,265.56
3765	ALLSTATE WORKPLACE DIVISION	00000000203987	1,244.92
VC0000000173	American Multi Cinema	00000000203818	450.00
VC0000000173	American Multi Cinema	00000000203912	150.00
VC0000000846	A PLUS EDUCATORS LLC	201803080001770	17,477.50
VC0000000411	AREEJ ALNARAIE	201803080001762	3,875.00
VC0000000411	AREEJ ALNARAIE	201803220001784	3,800.00
VC0000000411	AREEJ ALNARAIE	201803290001807	3,025.00
334	A S C D - ASSOCIATION OF SUPERVISOR CURRICULUM DEVEL	00000000203934	12,000.00
VC0000000421	ASHLEY R SCOTT	201803080001764	1,828.75
VC0000000421	ASHLEY R SCOTT	201803220001786	139.83
VC0000000421	ASHLEY R SCOTT	201803220001787	2,555.00
VC0000000421	ASHLEY R SCOTT	201803290001809	2,117.50
614	ASSET ACCEPTANCE CORPORATION	00000000203887	150.59
VC0000000901	AUTOMATED COLLECTION SERVICES INC	00000000203790	175.47
VC0000000901	AUTOMATED COLLECTION SERVICES INC	00000000203890	533.66
VC0000000901	AUTOMATED COLLECTION SERVICES INC	00000000204002	204.48
VC0000000529	Berndt & Associates, P.C.	00000000203999	488.39
VC0000000452	BLICK ART MATERIALS LLC	00000000203971	910.17
1132	BLUE CARE NETWORK OF SE MICH	00000000203803	24,165.68
1132	BLUE CARE NETWORK OF SE MICH	00000000203932	26,333.72
40007	BRENDA CARTER	201803010001748	80.00
40007	BRENDA CARTER	201803220001779	160.00
40005	CAROLL Y TURPIN	00000000203810	80.00
40005	CAROLL Y TURPIN	00000000203935	160.00
VC0000000075	CHAPTER 13 STANDING TRUSTEE-KRISPEN S. CARROLL	00000000203787	338.39
VC0000000075	CHAPTER 13 STANDING TRUSTEE-KRISPEN S. CARROLL	00000000203885	338.39
VC0000000075	CHAPTER 13 STANDING TRUSTEE-KRISPEN S. CARROLL	00000000203997	338.39
2024	CHAPTER 13 TRUSTEE	00000000203774	240.20
2024	CHAPTER 13 TRUSTEE	00000000203872	240.20
2024	CHAPTER 13 TRUSTEE	00000000203984	240.20
31216	Christopher Wright	00000000203849	5,000.00
7301	CITY OF AUBURN HILLS TREASURER	00000000203853	214.86
VC0000000830	CITY OF GLASS CO, INC.	201803290001802	180.00
7340	CITY OF PONTIAC WATER DEPT	00000000203813	12,349.77
7340	CITY OF PONTIAC WATER DEPT	00000000203906	12,714.52
VC0000000014	CLASSIC LANES	00000000203815	137.50
VC0000000014	CLASSIC LANES	00000000203908	165.00
VC0000000014	CLASSIC LANES	00000000203967	110.00
VC0000000785	CLEAR RATE COMMUNICATIONS INC	00000000203828	1,869.58
VC0000000785	CLEAR RATE COMMUNICATIONS INC	00000000203918	1,896.93
1938	COLONIAL LIFE INSURANCE	00000000203773	2,300.60
1938	COLONIAL LIFE INSURANCE	00000000203871	2,216.11
1938	COLONIAL LIFE INSURANCE	00000000203983	2,174.30
1842	COMCAST CABLEVISION	00000000203804	24,437.50
1842	COMCAST CABLEVISION	00000000203952	24,437.50
2055	CONSUMERS ENERGY	00000000203806	45,587.77
2055	CONSUMERS ENERGY	00000000203897	20,093.85
2055	CONSUMERS ENERGY	00000000203954	23,516.11

Check Total by Vendor Name

From Check Date 3/1/18 To Check Date 3/31/18

Bank Code: 05 Document Type: ACH;AD;EFT;MD

Vendor Code	Vendor Name	Check Number	Amount
VC0000000435	DARRYL A LOVE	201803080001765	2,325.00
VC0000000435	DARRYL A LOVE	201803220001788	3,100.00
VC0000000435	DARRYL A LOVE	201803290001810	2,237.50
31512	DARRYL SEGARS, PLLC	201803010001747	10,972.00
31512	DARRYL SEGARS, PLLC	201803290001800	10,957.50
VC0000000843	DAVE AND BUSTERS	00000000203978	614.11
VC0000000987	DAVIDS GOLD MEDAL SPORTS	00000000203867	935.85
878	DAVID WM. RUSKIN - CHAPTER 13 OUTSTANDING TRUSTEE	00000000203781	444.71
878	DAVID WM. RUSKIN - CHAPTER 13 OUTSTANDING TRUSTEE	00000000203879	444.71
878	DAVID WM. RUSKIN - CHAPTER 13 OUTSTANDING TRUSTEE	00000000203992	444.71
MISC. VENDOR	Diana Atkins	00000000203792	325.96
VC0000000995	DIANE DRUCKENMILLER	201803010001758	576.90
2827	DIGITAL AGE TECHNOLOGIES, INC.	00000000203958	3,136.00
2560	DISCOUNT SCHOOL SUPPLY	00000000203957	3,464.31
2462	DTE ENERGY COMPANY	00000000203807	23,766.91
2462	DTE ENERGY COMPANY	00000000203808	32,821.87
2462	DTE ENERGY COMPANY	00000000203898	16,675.36
2462	DTE ENERGY COMPANY	00000000203899	30,727.70
2462	DTE ENERGY COMPANY	00000000203955	5,035.59
VC0000000848	DUBRAE NEWMAN	201803010001753	80.00
VC0000000848	DUBRAE NEWMAN	201803220001795	160.00
2740	Dude Solutions	00000000203809	600.00
VC0000000707	EARTH TO EARTH	00000000203862	406.00
VC0000000328	EFT PAYROLL TRANSFER	00000000203838	11,112.86
VC0000000328	EFT PAYROLL TRANSFER	00000000203920	11,955.86
VC0000000328	EFT PAYROLL TRANSFER	00000000204004	11,928.86
MISC. VENDOR	Ellie Carter	00000000203793	278.37
31395	EUGENE DAVIS SR	00000000203902	1,930.02
VC0000000669	EUGENE LAMARR DAVIS, JR	00000000203894	1,500.00
VC0000000750	FELICIA ELIZABETH GEETER	201803080001768	3,100.00
VC0000000750	FELICIA ELIZABETH GEETER	201803220001791	50.00
VC0000000750	FELICIA ELIZABETH GEETER	201803220001792	3,525.00
VC0000000750	FELICIA ELIZABETH GEETER	201803290001812	3,250.00
7942	FIRST STUDENT TRANSP SERVICES	00000000203814	425,429.99
7942	FIRST STUDENT TRANSP SERVICES	00000000203854	2,818.06
7942	FIRST STUDENT TRANSP SERVICES	00000000203940	45,337.03
7942	FIRST STUDENT TRANSP SERVICES	00000000203965	2,680.09
MISC. VENDOR	Friendship Circle	00000000203927	180.00
VC0000000202	GLP & Associates	00000000203841	38,365.62
VC0000000202	GLP & Associates	00000000203923	56,624.31
VC0000000202	GLP & Associates	00000000204007	36,377.42
VC0000000080	GREAT LAKES ELECTRIC SUPPLY CO INC	00000000203816	1,167.85
VC0000000080	GREAT LAKES ELECTRIC SUPPLY CO INC	00000000203855	4,509.75
VC0000000080	GREAT LAKES ELECTRIC SUPPLY CO INC	00000000203909	89.10
VC0000000122	HEALTH EQUITY, INC	00000000203833	2,165.79
VC0000000122	HEALTH EQUITY, INC	00000000203919	12,735.94
VC0000000122	HEALTH EQUITY, INC	00000000203929	51.35
VC0000000122	HEALTH EQUITY, INC	00000000204008	1,915.79
4250	HODGES SUPPLY	00000000203936	335.56
4250	HODGES SUPPLY	00000000203961	2,800.00
VC0000000251	Huntington National Bank	00000000203926	1,023,543.06
VC0000000704	HYPOTHESI LLC	201803080001767	4,000.00
VC0000000564	INACOMP TECHNICAL SERVICES GROUP LLC	00000000203824	108.48
VC0000000564	INACOMP TECHNICAL SERVICES GROUP LLC	00000000203915	125.00
VC0000000564	INACOMP TECHNICAL SERVICES GROUP LLC	00000000203974	100.00
VC0000000563	INTEGRATED DESIGN SOLUTIONS LLC	00000000203823	1,430.00
4726	INTERNAL REVENUE SERVICE	00000000203842	174,209.54
4726	INTERNAL REVENUE SERVICE	00000000203921	343,094.25
4726	INTERNAL REVENUE SERVICE	00000000204005	314,223.49
VC0000000040	JASON MICHAEL KATZ	00000000203888	751.61
VC0000000040	JASON MICHAEL KATZ	00000000204000	155.65
VC0000000258	Jill J. Pysh	00000000203856	300.00
VC0000000258	Jill J. Pysh	00000000203945	181.25
31310	Joe Carr	00000000203850	3,500.00

Check Total by Vendor Name

From Check Date 3/1/18 To Check Date 3/31/18

Bank Code: 05 Document Type: ACH;AD;EFT;MD

Vendor Code	Vendor Name	Check Number	Amount
VC0000000857	JOEL SCHROEDER	00000000203864	5,000.00
MISC. VENDOR	Joseph Martin	00000000203794	362.02
MISC. VENDOR	Katyla Smith	00000000203795	144.00
VC0000000346	KEANA MONIQUE SMITH	00000000203859	61.36
VC0000000346	KEANA MONIQUE SMITH	00000000203860	311.00
VC0000000730	KELLIE B ZINSKI	00000000203845	100.00
MISC. VENDOR	Kelly Patterson	00000000203796	187.10
VC0000000357	Kerry Tolbert	00000000203821	80.00
VC0000000357	Kerry Tolbert	00000000203947	160.00
MISC. VENDOR	Kimberly Anderson	00000000203892	297.40
31388	KIMBERLY HARPER	201803080001759	3,100.00
31388	KIMBERLY HARPER	201803220001778	3,250.00
31388	KIMBERLY HARPER	201803290001804	3,350.00
VC0000000544	KYRIE LASHAWN HARPER	00000000203799	80.00
VC0000000271	Lake Orion Community Schools	00000000203970	22,144.46
5215	LARDNER ELEVATOR CO	00000000203937	450.00
VC0000000427	LAUREN ALYCE DAVIS	00000000203844	2,000.00
MISC. VENDOR	Lee Montgomery	00000000203797	150.00
VC0000000756	LEGOLAND DISCOVERY CENTER LLC	00000000203977	165.00
MISC. VENDOR	Leon Olszawowski	00000000203798	281.38
5324	LINCOLN FINANCIAL GROUP	00000000203834	51.04
VC0000000451	Lisa A Del Vecchio	201803080001766	3,175.00
VC0000000451	Lisa A Del Vecchio	201803220001789	3,625.00
VC0000000451	Lisa A Del Vecchio	201803290001811	3,050.00
VC0000000144	LOWERY CORPORATION	00000000203943	2,386.17
5725	MACOMB COUNTY 16TH JUDICIAL	00000000203778	75.00
5725	MACOMB COUNTY 16TH JUDICIAL	00000000203876	75.00
5725	MACOMB COUNTY 16TH JUDICIAL	00000000203989	75.00
VC0000000976	MARK SCHWESINGER	00000000203791	2,028.92
VC0000000976	MARK SCHWESINGER	00000000203891	5,947.00
VC0000000976	MARK SCHWESINGER	00000000204003	1,399.86
VC0000000993	MARY GEAN HOLLAND	201803150001777	600.00
VC0000000993	MARY GEAN HOLLAND	201803290001803	400.00
2961	MARY JANE M ELLIOTT	00000000203985	291.29
5824	MASS MUTUAL LIFE INSURANCE	00000000203779	50.00
5824	MASS MUTUAL LIFE INSURANCE	00000000203877	50.00
5824	MASS MUTUAL LIFE INSURANCE	00000000203990	50.00
VC0000000697	MATTHEW CAFFEY	00000000203826	100.00
VC0000000697	MATTHEW CAFFEY	00000000203917	150.00
5481	M E A FINANCIAL SERVICES	00000000203800	601.39
5481	M E A FINANCIAL SERVICES	00000000203928	612.24
5950	M E S S A MI EDUC. SPEC. SERV. ASSOC INC	00000000203811	377,548.67
5950	M E S S A MI EDUC. SPEC. SERV. ASSOC INC	00000000203962	379,257.93
VC0000000982	METRO ATHLETIC OFFICIALS ASSOCIATION	00000000203981	285.00
VC0000000847	MICHAEL MCGUINNESS	201803010001752	80.00
VC0000000847	MICHAEL MCGUINNESS	201803220001794	160.00
4881	MICHIGAN GUARANTY AGENCY	00000000203777	399.45
4881	MICHIGAN GUARANTY AGENCY	00000000203875	433.02
4881	MICHIGAN GUARANTY AGENCY	00000000203988	388.43
VC0000000291	Michigan High School Athletic Assoc., Inc.	00000000203946	641.80
2495	MICHIGAN SCIENCE CENTER	00000000203956	306.00
VC0000000047	MICHIGAN STATE DISBURSEMENT UNIT	00000000203785	2,800.88
VC0000000047	MICHIGAN STATE DISBURSEMENT UNIT	00000000203883	2,824.77
VC0000000047	MICHIGAN STATE DISBURSEMENT UNIT	00000000203995	3,243.83
VC0000000957	NANCY J CAMPBELL	00000000203866	1,000.00
VC0000000954	NANCY KWIK	201803010001756	3,300.00
VC0000000954	NANCY KWIK	201803080001772	1,525.00
VC0000000954	NANCY KWIK	201803220001796	25.00
VC0000000954	NANCY KWIK	201803220001797	4,150.00
VC0000000954	NANCY KWIK	201803290001813	4,525.00
VC0000000989	NATIONAL ENTERPRISE SYSTEMS, INC	00000000203982	74.45
VC0000000665	NEOLA, INC	00000000203975	1,225.00
VC0000000861	NEW MEDISCAN II LLC	201803010001754	7,290.00
VC0000000861	NEW MEDISCAN II LLC	201803080001771	6,000.00

Check Total by Vendor Name

From Check Date 3/1/18 To Check Date 3/31/18

Bank Code: 05 Document Type: ACH;AD;EFT;MD

Vendor Code	Vendor Name	Check Number	Amount
9962	NORTH OAKLAND FAMILY YMCA	00000000203966	380.00
VC0000000366	OAKLAND ACTIVITIES ASSOCIATION	00000000203914	2,000.00
VC0000000126	OAKLAND COUNTY BAR ASSOCIATION	00000000203910	85.00
10750	OAKLAND COUNTY HEALTH DEPT.	00000000203930	2,656.00
VC0000000050	OAKLAND COUNTY REIMBURSEMENT DIVISION	00000000203786	50.00
VC0000000050	OAKLAND COUNTY REIMBURSEMENT DIVISION	00000000203884	50.00
VC0000000050	OAKLAND COUNTY REIMBURSEMENT DIVISION	00000000203996	50.00
6693	OAKLAND SCHOOLS	00000000203812	559,896.45
6693	OAKLAND SCHOOLS	00000000203852	14,197.00
6693	OAKLAND SCHOOLS	00000000203903	4,660.00
6693	OAKLAND SCHOOLS	00000000203939	630.00
6693	OAKLAND SCHOOLS	00000000203963	484.33
2021	OCCUPATIONAL HEALTH CTRS OF MI	00000000203805	450.50
2021	OCCUPATIONAL HEALTH CTRS OF MI	00000000203847	246.00
2021	OCCUPATIONAL HEALTH CTRS OF MI	00000000203896	292.00
2021	OCCUPATIONAL HEALTH CTRS OF MI	00000000203933	246.00
2021	OCCUPATIONAL HEALTH CTRS OF MI	00000000203953	246.00
VC0000000389	OLTA CANKO	201803080001760	1,190.00
VC0000000389	OLTA CANKO	201803220001781	2,625.00
VC0000000389	OLTA CANKO	201803290001805	1,890.00
VC0000000297	Oxford Community Schools	00000000203820	313.43
VC0000000297	Oxford Community Schools	00000000203857	830.00
6311	PEARSON LEARNING (PEARSON EDUCATION, INC.)	00000000203938	449.10
VC0000000147	PEDIATRIC HEALTH CONSULTANT, INC.	00000000203944	15,839.74
VC0000000147	PEDIATRIC HEALTH CONSULTANT, INC.	00000000203968	15,788.69
6932	PERRY JAMES, JR	00000000203904	1,700.00
7074	PITNEY BOWES	00000000203905	1,193.94
7392	PRECISION DATA PRODUCTS	00000000203964	390.00
VC0000000475	PRIME HEALTHCARE STAFFING INC	00000000203822	9,558.51
VC0000000475	PRIME HEALTHCARE STAFFING INC	00000000203861	3,657.63
VC0000000475	PRIME HEALTHCARE STAFFING INC	00000000203948	3,687.50
VC0000000475	PRIME HEALTHCARE STAFFING INC	00000000203972	4,230.90
VC0000000475	PRIME HEALTHCARE STAFFING INC	00000000203973	4,936.76
VC0000000844	PROFESSIONAL BUILDING MAINTENANCE LLC	201803010001751	29,700.50
VC0000000844	PROFESSIONAL BUILDING MAINTENANCE LLC	201803080001769	157,725.82
9000	PROFESSIONAL EDUCATIONAL SERVICES GROUP	00000000203836	38,889.05
9000	PROFESSIONAL EDUCATIONAL SERVICES GROUP	00000000203837	112.01
9000	PROFESSIONAL EDUCATIONAL SERVICES GROUP	00000000203924	49,948.72
9000	PROFESSIONAL EDUCATIONAL SERVICES GROUP	00000000203925	219.80
9000	PROFESSIONAL EDUCATIONAL SERVICES GROUP	00000000204009	57,771.24
9000	PROFESSIONAL EDUCATIONAL SERVICES GROUP	00000000204010	604.66
VC0000000408	REBBECA MARIE ASHLEY	201803080001761	1,540.00
VC0000000408	REBBECA MARIE ASHLEY	201803220001782	152.74
VC0000000408	REBBECA MARIE ASHLEY	201803220001783	2,590.00
VC0000000408	REBBECA MARIE ASHLEY	201803290001806	2,117.50
VC0000000635	RELIANCE STANDARD LIFE INSURANCE COMPANY	00000000203825	587.58
VC0000000635	RELIANCE STANDARD LIFE INSURANCE COMPANY	00000000203916	600.20
VC0000000158	R & J CONSULTING AND CONTRACTING, LLC	201803010001744	7,505.16
VC0000000158	R & J CONSULTING AND CONTRACTING, LLC	201803290001798	8,005.16
VC0000000253	Robert W. Baird & CO., Inc.	00000000203969	55,000.00
VC0000000164	Rolladium, Inc.	00000000203817	990.00
VC0000000164	Rolladium, Inc.	00000000203911	180.00
VC0000000477	Roosen, Varchetti, & Olivier, PLLC	00000000203789	613.23
VC0000000477	Roosen, Varchetti, & Olivier, PLLC	00000000203889	1,308.00
VC0000000477	Roosen, Varchetti, & Olivier, PLLC	00000000204001	667.89
10812	ROSE PEST SOLUTIONS BIO-SERV CORPORATION	00000000203846	613.00
10812	ROSE PEST SOLUTIONS BIO-SERV CORPORATION	00000000203931	661.00
31040	SECRET, WARDLE, LYNCH,HAMPTON TRUEX AND MORLEY, F	00000000203900	722.84
VC0000000104	SET, INC.	00000000203942	2,312.59
MISC. VENDOR	Sharon Derico	00000000203843	100.24
40010	Sherman Williams	201803220001780	160.00
VC0000000456	SOCIAL SECURITY ADMINISTRATION	00000000203788	25.00
VC0000000456	SOCIAL SECURITY ADMINISTRATION	00000000203886	25.00
VC0000000456	SOCIAL SECURITY ADMINISTRATION	00000000203998	25.00

Check Total by Vendor Name

From Check Date 3/1/18 To Check Date 3/31/18

Bank Code: 05 Document Type: ACH;AD;EFT;MD

Vendor Code	Vendor Name	Check Number	Amount
VC0000000933	SOLIANT HEALTH	00000000203831	61,315.25
VC0000000933	SOLIANT HEALTH	00000000203979	1,696.25
VC0000000933	SOLIANT HEALTH	00000000203980	69,106.00
VC0000000937	SOUTHWEST FOODSERVICE EXCELLENCE	201803010001755	79,465.02
VC0000000937	SOUTHWEST FOODSERVICE EXCELLENCE	201803150001774	132,338.91
VC0000000698	SPENCER ANALYTICS CORPORATION	00000000203976	2,500.00
MISC. VENDOR	State of Michigan -Charitable Gaming Div	00000000203893	50.00
31386	STATE OF MICHIGAN - DEPT OF LICENSING & REGULATORY AI	00000000203901	100.00
9058	STATE OF MICHIGAN-DETROIT	00000000203782	184.44
9058	STATE OF MICHIGAN-DETROIT	00000000203880	424.96
9058	STATE OF MICHIGAN-DETROIT	00000000203993	639.02
6050	STATE OF MICHIGAN TREASURY DEPARTMENT	00000000203840	25,674.07
6050	STATE OF MICHIGAN TREASURY DEPARTMENT	00000000203922	64,780.70
6050	STATE OF MICHIGAN TREASURY DEPARTMENT	00000000204006	66,871.48
31114	SUNBELT STAFFING LLC	201803010001745	36,408.23
31114	SUNBELT STAFFING LLC	201803010001746	1,584.48
31114	SUNBELT STAFFING LLC	201803290001799	73,587.93
VC0000000872	SUPERIOR PRINTING INC	201803150001773	44.42
8853	TANISHA TAYLOR	00000000203941	1,500.00
MISC. VENDOR	Team Pontiac Special Olympics	00000000203870	1,000.00
VC0000000961	THE ART EXPERIENCE INC	201803010001757	3,264.00
VC0000000961	THE ART EXPERIENCE INC	201803150001775	2,856.00
VC0000000415	TONI SAUNTIA SMITH	201803290001801	2,888.86
7065	TREASURER, CITY OF PONTIAC	00000000203780	4,445.37
7065	TREASURER, CITY OF PONTIAC	00000000203801	10,333.33
7065	TREASURER, CITY OF PONTIAC	00000000203878	10,363.08
7065	TREASURER, CITY OF PONTIAC	00000000203950	10,333.33
7065	TREASURER, CITY OF PONTIAC	00000000203991	10,703.20
VC0000000190	Triple R Enterprises, Inc.	00000000203913	740.00
31484	Tyco Integrated Security	00000000203959	23,937.58
VC0000000326	Tyler Scott Evenson	00000000203858	2,500.00
VC0000000974	ULLIANCE, INC.	201803150001776	2,623.50
9231	US DEPARTMENT OF EDUCATION NATIONAL PAYMENT CENTE	00000000203783	276.08
9231	US DEPARTMENT OF EDUCATION NATIONAL PAYMENT CENTE	00000000203881	605.55
9231	US DEPARTMENT OF EDUCATION NATIONAL PAYMENT CENTE	00000000203994	239.92
800	VERIZON WIRELESS MESSAGING SERVICES	00000000203907	1,760.66
VC0000000896	WARREN JOHNSON	00000000203830	50.00
VC0000000265	Waterford School District	00000000203819	8,091.00
9979	WEBER & OLCESE ATTORNEY'S AT LAW	00000000203784	323.26
VC0000000490	WILLIAM A CARRINGTON	201803010001749	80.00
VC0000000490	WILLIAM A CARRINGTON	201803220001790	160.00
VC0000000991	WINNSBORO FOREST COMPANIES, LLC	00000000203832	5,700.00
31531	WORRY FREE TRANSPORTATION, INC	00000000203960	6,740.00
Grand Total:			\$5,699,931.90

Fund Type	Check Amount
Special Revenue Funds	258,403.99
The General Fund	5,441,527.91
Total Expenditures:	\$5,699,931.90

Disbursement Category	Check Amount
AA Miscellaneous	74.45
AT Athletics	3,680.00
PR Payroll liability	86,158.06
Total Expenditures:	\$5,699,931.90



School District of the City of Pontiac

Sinking Fund Cash Disbursement Detail

March 1-31, 2018

ACH (Automated Drafts)

Number of ACH	Total Amount of ACH Payments
2	\$31,920.05

Checks Issued

Check Range	Number of AD	Total Amount of Checks Issued
410176 - 410190	12	\$261,946.35

Electronic Fund Transfers

Number of EFT	Total Amount of EFT Payments
6	\$50,401.74

Check Total by Vendor Name

From Check Date 3/1/18 To Check Date 3/31/18

Bank Code: 41 Document Type: ACH;AD;EFT;MD

Vendor Code	Vendor Name	Check Number	Amount
VC0000000912	DC CONSTRUCTION GROUP LLC	00000000410188	31,582.50
VC0000000903	FIBERLINK INC	20180301000093	18,572.50
VC0000000251	Huntington National Bank	00000000410182	31,831.40
VC0000000251	Huntington National Bank	00000000410191	88.65
VC0000000563	INTEGRATED DESIGN SOLUTIONS LLC	00000000410186	15,616.00
VC0000000563	INTEGRATED DESIGN SOLUTIONS LLC	00000000410189	9,692.00
VC0000000192	Lee Contracting, Inc.	00000000410176	24,046.02
VC0000000192	Lee Contracting, Inc.	00000000410185	88,101.20
VC0000000772	MILLER, CANFIELD, PADDOCK, & STONE, P.L.C.	20180329000096	537.00
VC0000000884	MOTOR CITY CARPET & FLOOR COVERING INC	20180301000092	21,192.24
6551	NOWAK & FRAUS PLLC	00000000410183	28,447.50
6693	OAKLAND SCHOOLS	00000000410184	20,730.00
31248	Peter Basso Associates Inc.	201803230000094	7,540.00
VC0000000522	PREMIER RELOCATIONS LLC	00000000410177	17,845.00
VC0000000522	PREMIER RELOCATIONS LLC	00000000410178	6,479.00
VC0000000158	R & J CONSULTING AND CONTRACTING, LLC	201803010000091	1,280.00
VC0000000158	R & J CONSULTING AND CONTRACTING, LLC	201803290000095	1,280.00
VC0000000662	STONER ADVISORY GROUP	00000000410179	9,754.46
VC0000000662	STONER ADVISORY GROUP	00000000410187	7,777.67
VC0000000662	STONER ADVISORY GROUP	00000000410190	1,875.00

Grand Total: \$344,268.14

Fund Type	Check Amount
Capital Projects Funds	344,268.14
Total Expenditures:	\$344,268.14

Disbursement Category	Check Amount
	344,268.14
Total Expenditures:	\$344,268.14

**PONTIAC SCHOOL DISTRICT
PURCHASING CARD PROGRAM
MARCH 1 thru MARCH 31, 2018**

	NAME	TITLE	SCHOOL - DEPARTMENT	MONTHLY LIMIT	NUMBER OF TRANSACTIONS	TOTAL MONTHLY SPEND	AVERAGE PER TRANSACTION
1	ALICEA, RUBEN	DIRECTOR	BI-LINGUAL	\$2,000.00	1	\$14.98	\$14.98
2	BEASLEY, MARVIN	INTERIM DIRECTOR	OPERATIONS	\$30,000.00	25	\$31,459.17	\$1,258.37
3	BENNETT, DEBRA	DIRECTOR	SPECIAL EDUCATION	\$2,000.00	3	\$356.07	\$118.69
4	BODRICK, DEBORAH	PRINCIPAL	FROST - PEACE	\$2,000.00	11	\$503.44	\$45.77
5	BROOKS, SONYA	ADMIN. ASST.	FOOD SERVICE	\$2,000.00	4	\$243.44	\$60.86
6	CARTER, VANESSA	PRINCIPAL	ALCOTT	\$2,000.00	8	\$1,706.07	\$213.26
7	COWAN, JAMIE	CONTROLLER	BUSINESS OFFICE	\$2,000.00	24	\$38,313.29	\$1,596.39
8	DEVEZIN, JARONIQUE	PRINCIPAL	KENNEDY	\$2,000.00	16	\$906.67	\$56.67
9	DUKHIE, SANDRA	DIRECTOR	STUDENT SERVICES	\$5,000.00	0	\$0.00	\$0.00
10	ENGLUND, ROBERT	DIRECTOR	OPERATIONS	\$30,000.00	1	\$747.00	\$747.00
11	EWING, ARLEE	PRINCIPAL	ROGERS	\$2,000.00	0	\$0.00	\$0.00
12	HENRY, NELSON	PRINCIPAL	WHITMAN	\$2,000.00	7	\$913.49	\$130.50
13	HILL, PETRINA	PRINCIPAL	HERRINGTON	\$2,000.00	12	\$2,003.00	\$166.92
14	HOLCOMB, WILLIAM	COORDINATOR	TECHNOLOGY	\$10,000.00	9	\$8,377.14	\$930.79
15	JACKSON, SHANA	PRINCIPAL	PONTIAC MIDDLE SCHOOL	\$2,000.00	11	\$1,979.42	\$179.95
16	JOHNSON, BURDENA	PRINCIPAL	PONTIAC HIGH SCHOOL	\$2,000.00	8	\$1,876.34	\$234.54
17	JOHNSON, MICHELLE	EXEC. ASST.	CURRICULUM	\$2,000.00	3	\$414.00	\$138.00
18	KAVANAUGH, SUZANNE	PRINCIPAL	ITA	\$2,000.00	11	\$4,044.64	\$367.69
19	LEVERETTE, KIMBERLY	DIRECTOR	CURRICULUM	\$5,000.00	3	\$2,775.00	\$925.00
20	MONTGOMERY, LEE	DIRECTOR	ATHLETICS	\$5,000.00	12	\$3,972.30	\$331.03
21	NETTLE, DENISE	ASSISTANT	ATHLETICS	\$2,000.00	0	\$0.00	\$0.00
22	PEREZ, DYAN	OFFICER	GRANTS	\$50,000.00	55	\$34,883.24	\$634.24
23	SEGARS, DARRYL	ATTORNEY	LEGAL	\$5,000.00	3	\$400.69	\$133.56
24	SMITH, NATASHIA	PRINCIPAL	OWEN	\$2,000.00	2	\$424.25	\$212.13
25	SMITH, LATOYA	DIRECTOR	COMMUNICATIONS	\$5,000.00	0	\$0.00	\$0.00
26	WILLIAMS, KELLEY	SUPERINTENDENT	SUPERINTENDENT	\$5,000.00	3	\$457.21	\$152.40
27	WOOD, MELISSA	PROC. OFFICER	BUSINESS OFFICE	\$2,000.00	17	\$1,741.50	\$102.44
28	WRIGHT, CYNTHIA	EXEC. ASST.	SUPERINTENDENT	\$2,000.00	0	\$0.00	\$0.00

\$186,000.00

TOTAL NUMBER OF TRANSACTIONS:

249

TOTAL PURCHASES:

\$138,512.35

AVERAGE COST PER TRANSACTION:

\$556.27

Balance Sheet Balances
Accounting Period 9 / 2018

Fund	BSA	Description	Prior Year Balance	Current Year Activity	Sum
610	4311	Frost Pre-School	0.00	-1,856.95	-1,856.95
610	4312	Herrington Elementary	0.00	424.52	424.52
610	4314	Owen Elementary	0.00	-4,050.84	-4,050.84
610	4315	Pontiac Middle School	0.00	-103.52	-103.52
610	4316	Whitman Elementary	0.00	0.00	0.00
610	4317	Alcott Elementary	0.00	-115.60	-115.60
610	4323	Rogers Elementary	0.00	-5,020.65	-5,020.65
610	4330	WHRC Elementary	0.00	-6,241.14	-6,241.14
610	4334	Kennedy Elementary	0.00	458.04	458.04
610	4351	Jefferson/Whittier Elementary	0.00	0.00	0.00
610	4366	PHS - Art Grant	0.00	-350.00	-350.00
610	4367	PHS - Robotics Fund	0.00	-10,000.00	-10,000.00
610	4368	Pontiac High School	0.00	-22,983.57	-22,983.57
610	4369	Pontiac Athletics	0.00	-9,534.70	-9,534.70
610	4398	Admin Social Committee	0.00	-470.37	-470.37
610	4400	ITA School	0.00	-4,004.21	-4,004.21
610	4401	ITA - Robotics Fund	0.00	-18,872.22	-18,872.22
Fund 610 Total:			0.00	-82,721.21	-82,721.21
Grand Total:			0.00	-82,721.21	-82,721.21