

Maintenance and Operation Fund Cash Flow for FY 2016-17

September, 30						
Current Months Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	YTD Activity 2016-17	%
Beginning Cash Balance	\$ 11,305,286.60	\$ 12,311,642.65	\$ 12,528,000.58	\$ 4,034,475.00	\$ 8,493,525.58	210.52%
REVENUES						
Taxes - Local Levies	2,918.70	25,367.36	4,455.78	656,500.00	241,882.87	36.84%
State Support Payments	-	-	-	17,994,249.00	9,105,106.23	50.60%
Other State Support	393.62	27,169.61	184,636.23	1,059,092.00	277,067.12	26.16%
Food Service Payroll	50,134.34	99,386.29	109,377.63	754,099.00	160,049.30	21.22%
Other Local Receipts	2,726.17	4,968.03	5,564.85	162,800.00	16,571.19	10.18%
Misc. Receipts	-	-	424.78	-	424.78	0.00%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	8.00	380.00	1,703.61	-	24,138.15	0.00%
Total Revenues	56,180.83	157,271.29	306,162.88	20,626,740.00	9,825,239.64	47.63%
Total Cash Available	11,361,467.43	12,468,913.94	12,834,163.46	24,661,215.00	18,318,765.22	74.28%
EXPENSES						
Monthly Bills	179,706.39	380,412.44	348,663.13	3,911,619.00	935,891.57	23.93%
Salaries	855,316.69	901,205.33	976,570.26	12,180,271.00	2,802,969.68	23.01%
Health Insurance & Benefits	147,702.53	156,474.32	172,819.81	2,275,322.00	486,306.49	21.37%
PERSI & FICA-MDCR	158,920.66	165,621.17	179,546.78	2,318,269.00	518,717.57	22.38%
Food Service Payroll	50,134.34	52,949.41	57,847.25	754,098.00	160,049.30	21.22%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,391,780.61	1,656,662.67	1,735,447.23	21,439,579.00	4,903,934.61	22.87%
Ending Cash Balance	\$ 9,969,686.82	\$ 10,812,251.27	\$ 11,098,716.23	\$ 3,221,636.00	\$ 13,414,830.61	416.40%
Year to Date Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	Difference	Difference %
Beginning Cash Balance	\$ 5,585,338.59	\$ 5,962,662.39	\$ 6,177,411.20	\$ 4,034,475.00	\$ 2,142,936.20	153.12%
REVENUES						
Taxes - Local Levies	270,874.97	237,498.54	241,882.87	656,500.00	414,617.13	63.16%
State Support Payments	7,876,472.56	8,708,109.81	9,105,106.23	17,994,249.00	8,889,142.77	49.40%
Other State Support	290,989.68	307,374.25	277,067.12	1,059,092.00	782,024.88	73.84%
Food Service Payroll	147,049.66	144,118.12	160,049.30	754,099.00	594,049.70	78.78%
Other Local Receipts	44,696.78	21,048.80	16,571.19	162,800.00	146,228.81	89.82%
Misc. Receipts	35.68	134.20	424.78	-	(424.78)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	19,110.47	22,326.84	24,138.15	-	(24,138.15)	0.00%
Total Revenues	8,649,229.80	9,440,610.56	9,825,239.64	20,626,740.00	10,801,500.36	52.37%
Total Cash Available	14,234,568.39	15,403,272.95	16,002,650.84	24,661,215.00	12,944,436.56	52.49%
EXPENSES						
Monthly Bills	685,557.97	842,883.76	935,891.57	3,911,619.00	2,975,727.43	76.07%
Salaries	2,541,899.61	2,658,313.89	2,802,969.68	12,180,271.00	9,377,301.32	76.99%
Health Insurance & Benefits	417,076.59	452,884.59	486,306.49	2,275,322.00	1,789,015.51	78.63%
PERSI & FICA-MDCR	473,297.74	492,821.32	518,717.57	2,318,269.00	1,799,551.43	77.62%
Food Service Payroll	147,049.66	144,118.12	160,049.30	754,098.00	594,048.70	78.78%
Transfers	-	-	-	-	-	0.00%
Total Expenses	4,264,881.57	4,591,021.68	4,903,934.61	21,439,579.00	16,535,644.39	77.13%
Ending Cash Balance	\$ 9,969,686.82	\$ 10,812,251.27	\$ 11,098,716.23	\$ 3,221,636.00	\$ 7,877,080.23	244.51%
Sweep Account Balance	\$ 9,969,620.42	\$ 10,812,251.27	\$ 11,098,716.23			
Investments Balance	-	-	-			
Total Cash	\$ 9,969,620.42	\$ 10,812,251.27	\$ 11,098,716.23			
Difference	\$ (66.40)	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	-	2,211.44	2,315.42	11,906.44	5,810.51	4,506.86
232 Local Programs	5,000.00	-	35,475.00	5,500.00	10,000.00	35,475.00
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	22.00	-	3,439.31	12,501.87	7,963.31	3,439.31
242 State LEP	155,935.00	-	-	155,935.00	-	-
243 State Professional Technical	21,213.18	26,499.72	36,218.80	21,213.18	26,499.72	72,382.23
244 State Misc. Grants	75,000.00	75,000.00	-	75,000.00	94,999.17	2,446.40
245 State Technology Grants	-	25,699.27	-	-	25,699.27	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	74,200.83	61,162.07	78,381.19	209,367.22	188,953.61	219,186.85
253 Title I-C Migratory Children	9,003.94	13,576.85	10,597.42	93,046.37	55,815.68	68,456.74
257 Title VI-B - IDEA	46,187.21	44,526.54	67,076.89	-	-	-
258 Title VI-B - IDEA Preschool	1,109.98	1,164.15	1,269.56	111,268.16	112,238.98	115,134.60
263 Perkins III Vocational Ed.	-	-	-	28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	7,199.15	100.00	-	34,668.76	33,608.53	16,645.09
271 Title II-A Improving Teacher Quality	4,229.55	8,519.60	2,220.99	43,093.41	26,568.82	19,995.27
272 Title VI Rural & Low Income	8,816.26	7,557.82	5,795.00	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	185,979.80	618,728.17	392,890.01	885,812.30	1,484,580.15	1,409,821.22
410 Capital Projects	2,360.40	5,723.54	4,314.67	6,656.56	17,494.49	13,668.16
420 Plant & Facility	161,665.74	225,875.08	240,252.15	449,872.81	445,849.49	486,925.55
Total of All Funds	757,923.04	1,116,344.25	880,246.41	2,144,160.37	2,556,561.66	2,471,620.81

	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	2,500.00	-	-	7,000.00	5,500.00	5,500.00
231 Local Copier Maintenance	5,717.28	7,481.62	6,615.23	15,432.03	18,332.87	19,622.17
232 Local Programs	-	-	9,512.66	-	253.38	9,512.66
233 Albertson's Grants	-	114.24	-	-	114.24	-
241 Drivers Education	7,844.79	1,072.08	1,494.93	13,986.53	12,324.99	12,976.83
242 State LEP	12,198.05	12,679.96	12,018.55	39,189.80	37,109.75	35,517.94
243 State Professional Technical	8,374.15	5,700.57	4,715.77	14,623.28	15,252.35	13,071.13
244 State Misc. Grants	10,828.98	51,659.50	31,312.51	26,742.31	100,623.61	112,364.81
245 State Technology Grants	27,037.29	3,434.56	4,211.06	67,150.36	79,965.77	129,979.37
246 State Substance Abuse	2,593.12	-	-	2,593.12	-	-
249 ISEE Phase II Grant	1,109.34	-	-	2,051.34	1,740.43	-
251 Title I-A Improving Basic Programs	59,505.94	75,476.00	70,332.44	211,179.19	197,969.31	213,829.58
253 Title I-C Migratory Children	10,249.81	11,167.39	11,912.32	43,301.81	50,766.20	41,042.67
257 Title VI-B - IDEA	51,808.64	51,493.37	60,739.56	142,725.41	139,165.47	177,033.44
258 Title VI-B - IDEA Preschool	1,164.15	1,269.56	1,882.62	3,384.11	3,597.86	4,421.74
263 Perkins III Vocational Ed.	3,245.92	3,148.10	3,214.95	9,263.30	9,410.79	9,510.00
270 Title III-English Language Acquisition	4,521.60	-	1,934.30	19,114.02	29,364.29	2,218.25
271 Title II-A Improving Teacher Quality	36,062.39	27,017.67	37,017.35	48,667.45	45,114.15	40,690.57
272 Title VI Rural & Low Income	6,101.45	5,782.76	6,132.16	23,733.50	20,898.36	17,709.52
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,855,922.54	2,041,446.26	2,061,921.26
410 Capital Projects	84,160.58	53,906.54	1,436,490.71	250,315.14	1,450,170.17	4,289,798.86
420 Plant & Facility	24,311.85	12,369.05	661,269.21	219,281.54	268,334.11	978,736.36
Total of All Funds	359,335.33	323,772.97	2,360,806.33	3,015,656.78	4,527,454.36	8,175,457.16

<i>Fund Title</i>	<i>Cash Balance</i>				
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	<i>Difference</i>
230 Local Contributions	18,697.44	-	-	18,697.44	-
231 Local Copier Maintenance	(13,006.94)	2,315.42	6,615.23	(17,306.75)	-
232 Local Programs	880.00	35,475.00	9,512.66	26,842.34	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	29,614.79	3,439.31	1,494.93	31,559.17	-
242 State LEP	(0.19)	-	12,018.55	(12,018.74)	-
243 State Professional Technical	(24,616.05)	36,218.80	4,715.77	6,886.98	-
244 State Misc. Grants	49,757.52	-	31,312.51	18,445.01	-
245 State Technology Grants	(103,388.64)	-	4,211.06	(107,599.70)	-
246 State Substance Abuse	51,354.42	-	-	51,354.42	-
249 ISEE Phase II Grant	0.00	-	-	0.00	-
251 Title I-A Improving Basic Programs	(82,175.06)	78,381.19	70,332.44	(74,126.31)	-
253 Title I-C Migratory Children	8,786.91	10,597.42	11,912.32	7,472.01	-
257 Title VI-B - IDEA	(69,843.24)	67,076.89	60,739.56	(63,505.91)	-
258 Title VI-B - IDEA Preschool	1,763.15	1,269.56	1,882.62	1,150.09	-
263 Perkins III Vocational Ed.	(16,210.00)	-	3,214.95	(19,424.95)	-
270 Title III-English Language Acquisition	(765.33)	-	1,934.30	(2,699.63)	-
271 Title II-A Improving Teacher Quality	(21,660.95)	2,220.99	37,017.35	(56,457.31)	-
272 Title VI Rural & Low Income	(9,231.54)	5,795.00	6,132.16	(9,568.70)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	831,596.39	392,890.01	-	1,224,486.40	-
410 Capital Projects	6,435,980.88	4,314.67	1,436,490.71	5,003,804.84	-
420 Plant & Facility	2,590,521.90	240,252.15	661,269.21	2,169,504.84	-
Total	\$ 9,682,010.12	\$ 880,246.41	\$ 2,360,806.33	\$ 8,201,450.20	\$ -

<i>Sweep Account (DL Evans Summary Deposit and Expenses) Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
09/01/16	Beginning Balance			\$ 8,152,308.29
09/06/16	State of Idaho-Bond Levy Equalization	374,078.11		8,526,386.40
09/07/16	State of Idaho-Lottery Revenue	234,510.00		8,760,896.40
09/08/16	FS-Reimburse Aug Salary & Benefit, Copier Consortium-Wendell, Monsanto Grant, Snapdragon			8,760,896.40
	Grant, Nahrwald Grant, Misc. Refunds, Jerome & Gooding County Taxes, Foundation			8,760,896.40
	Revenue	110,463.99		8,871,360.39
09/20/16	State of Idaho-STEM Grant-Aufderheidi	500.00		8,871,860.39
09/28/16	State of Idaho-Library Grant-Horizon	5,000.00		8,876,860.39
09/28/16	State of Idaho-CTE Revenue	36,218.80		8,913,079.19
09/28/16	State of Idaho-Federal Program Revenue	165,146.05		9,078,225.24
09/28/16	Jerome County Taxes, FS-Reimburse Sept Salary & Benefits, Copier Consortium-Wendell	68,443.24		9,146,668.48
09/29/16	State of Idaho-Medicaid Revenue	183,056.23		9,329,724.71
09/30/16	State of Idaho-Broadband Revenue	1,080.00		9,330,804.71
09/30/16	DL Evans-Interest on Sweep Account	1,517.32		9,332,322.03
				9,332,322.03
09/30/16	Post Sept AP Bills Payable		2,499,522.00	6,832,800.03
09/30/16	Post Sept Salary & Benefits		1,596,691.56	5,236,108.47
				5,236,108.47
Total		\$ 1,180,013.74	\$ 4,096,213.56	\$ 5,236,108.47

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	11,098,716.23		11,098,716.23
230 Local Contributions	18,697.44		
231 Local Copier Maintenance	(17,306.75)		
232 Local Programs	26,842.34		
233 Albertson's Grants	3,954.66		
241 Drivers Education	31,559.17		
242 State LEP	(12,018.74)		
243 State Professional Technical	6,886.98		
244 State Misc. Grants	18,445.01		
245 State Technology Grants	(107,599.70)		
246 State Substance Abuse	51,354.42		
249 ISEE Phase II Grant			
251 Title I-A Improving Basic Programs	(74,126.31)		
253 Title I-C Migratory Children	7,472.01		
257 Title VI-B - IDEA	(63,505.91)		
258 Title VI-B - IDEA Preschool	1,150.09		
263 Perkins III Vocational Ed.	(19,424.95)		
270 Title III-English Language Acquisition	(2,699.63)		
271 Title II-A Improving Teacher Quality	(56,457.31)		
272 Title VI Rural & Low Income	(9,568.70)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			(196,345.88)
310 Bond & Interest	1,224,486.40		1,224,486.40
410 Capital Projects	5,003,804.84		5,003,804.84
420 Plant & Facility	2,169,504.84		2,169,504.84
Total of Accounts	\$ 19,300,166.43		\$ 19,300,166.43
Difference of ledger to cash totals			-
Checks not cleared			37,156.68
Sweep account balances			5,236,108.47
Bank balance - DL Evans Sweep Account			5,273,265.13
Sweep Account reconciliation difference			\$ (0.02)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
09/01/16	Beginning Balance			\$ 14,057,702.30
09/01/16	DL Evans-Interest on CDARS CD	6,355.55		14,064,057.85
				14,064,057.85
				14,064,057.85
				14,064,057.85
Total		\$ 6,355.55	\$ -	\$ 14,064,057.85

Checking account reconciliation for September 30.					District paid	Health	
Fund Title	Expenses	Salaries	Retirement	FICA	Benefits	Insurance	Total
100 General Fund	348,663.13	976,570.26	106,752.43	70,018.52	14,444.29	158,375.52	1,674,824.15
230 Local Contributions							-
231 Local Copier Maintenance	1,719.06	3,601.00	407.63	272.19	54.45	560.90	6,615.23
232 Local Programs	9,512.66						9,512.66
233 Albertson's Grants							-
241 Drivers Education	631.84	720.00	81.50	53.24	8.35		1,494.93
242 State LEP	238.75	8,574.88	970.65	614.80	133.07	1,486.40	12,018.55
243 Professional Technical	2,082.92	2,193.82	248.33	165.23	25.47	-	4,715.77
244 State Misc. Grants	17,873.59	10,285.82	1,164.37	724.42	152.08	1,112.23	31,312.51
245 State Technology Grants	4,211.06						4,211.06
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	547.07	46,773.35	5,286.29	3,328.02	838.99	13,558.72	70,332.44
253 Title I-C Migratory Children	1,206.69	6,837.56	774.01	457.72	135.84	2,500.50	11,912.32
257 Title VI-B - IDEA	10,591.51	34,324.41	3,806.46	2,513.19	611.42	8,892.57	60,739.56
258 Title VI-B - IDEA Preschool	537.38	1,111.50	125.82	85.03	22.89		1,882.62
263 Perkins III Vocational Ed.		2,457.46	278.19	164.01	34.84	280.45	3,214.95
270 Title III-English Language Acquisition	1,934.30						1,934.30
271 Title II-A Improving Teacher Quality	2,052.12	28,967.33	3,005.95	2,111.78	319.27	560.90	37,017.35
272 Title VI Rural & Low Income		4,416.51	499.95	332.77	69.62	813.31	6,132.16
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		38,637.99	4,353.62	2,775.83	833.14	14,022.50	60,623.08
310 Bond & Interest							-
410 Capital Projects	1,436,490.71						1,436,490.71
420 Plant & Facility	661,269.21						661,269.21
Total of All Funds	2,499,562.00	1,165,471.89	127,755.20	83,616.75	17,683.72	202,164.00	4,096,253.56
Total Payroll & A.P.	2,499,562.00	1,596,691.56					4,096,253.56
Difference	-	-					-