

Maintenance and Operation Fund Cash Flow for FY 2016-17

<i>March, 31</i>	<i>Current Months Activity</i>					
	<i>2014-15</i>	<i>2015-16</i>	<i>Actual 2016-17</i>	<i>Budget 2016-17</i>	<i>YTD Activity 2016-17</i>	<i>%</i>
Beginning Cash Balance	\$ 9,737,031.72	\$ 10,466,781.79	\$ 10,962,799.50	\$ 4,034,475.00	\$ 6,928,324.50	171.73%
REVENUES						
Taxes - Local Levies	5,337.11	4,021.56	3,420.49	695,982.00	650,645.09	93.49%
State Support Payments	-	-	-	14,981,031.00	12,586,276.23	84.01%
Other State Support	85,097.61	74,000.09	89,410.30	886,504.00	555,409.38	62.65%
Food Service Payroll	93,670.37	100,898.37	58,077.98	598,275.00	442,796.64	74.01%
Other Local Receipts	76,741.22	16,641.58	13,638.49	91,000.00	133,680.20	146.90%
Misc. Receipts	-	-	719.78	6,500.00	1,144.56	17.61%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	589.41	1,001.55	290.00	-	33,332.32	0.00%
Total Revenues	261,435.72	196,563.15	165,557.04	17,259,292.00	18,628,515.09	107.93%
Total Cash Available	9,998,467.44	10,663,344.94	11,128,356.54	21,293,767.00	25,556,839.59	120.02%
EXPENSES						
Monthly Bills	312,439.78	328,298.73	307,007.60	3,243,450.00	3,007,143.30	92.71%
Salaries	867,910.23	915,394.93	973,679.47	9,052,225.00	8,715,983.48	96.29%
Health Insurance & Benefits	149,940.83	158,332.40	177,688.57	1,605,077.00	1,541,451.81	96.04%
PERSI & FICA-MDCR	160,341.33	167,182.54	179,375.18	1,645,565.00	1,607,132.91	97.66%
Food Service Payroll	47,390.91	49,441.79	58,077.98	550,129.00	501,687.05	91.19%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,538,023.08	1,618,650.39	1,695,828.80	16,096,446.00	15,373,398.55	95.51%
Ending Cash Balance	\$ 8,460,444.36	\$ 9,044,694.55	\$ 9,432,527.74	\$ 5,197,321.00	\$ 10,183,441.04	195.94%
Year to Date Activity						
	<i>2014-15</i>	<i>2015-16</i>	<i>Actual 2016-17</i>	<i>Budget 2016-17</i>	<i>Difference</i>	<i>%</i>
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,177,411.20	\$ 4,034,475.00	\$ (2,142,936.20)	65.31%
REVENUES						
Taxes - Local Levies	621,443.07	632,745.98	650,645.09	656,500.00	5,854.91	0.89%
State Support Payments	15,530,486.89	15,447,602.16	16,420,298.55	17,994,249.00	1,573,950.45	8.75%
Other State Support	754,573.43	742,342.76	852,146.52	1,059,092.00	206,945.48	19.54%
Food Service Payroll	432,233.07	451,886.30	501,687.05	754,099.00	252,411.95	33.47%
Other Local Receipts	165,100.03	150,831.11	165,707.67	162,800.00	(2,907.67)	-1.79%
Misc. Receipts	134.20	134.20	4,175.56	-	(4,175.56)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,615.70	24,691.94	33,854.65	-	(33,854.65)	0.00%
Total Revenues	17,528,586.39	17,450,234.45	18,628,515.09	20,626,740.00	1,998,224.91	9.69%
Total Cash Available	23,491,248.78	23,627,034.63	24,805,926.29	24,661,215.00	(144,711.29)	-0.59%
EXPENSES						
Monthly Bills	2,626,682.14	2,895,840.53	3,007,143.30	3,911,619.00	904,475.70	23.12%
Salaries	7,750,226.40	8,124,720.94	8,715,983.48	12,180,271.00	3,464,287.52	28.44%
Health Insurance & Benefits	1,315,406.66	1,400,078.11	1,541,451.81	2,275,322.00	733,870.19	32.25%
PERSI & FICA-MDCR	1,436,435.48	1,495,676.41	1,607,132.91	2,318,269.00	711,136.09	30.68%
Food Service Payroll	430,798.32	451,886.30	501,687.05	754,098.00	252,410.95	33.47%
Transfers	-	-	-	-	-	0.00%
Total Expenses	13,559,549.00	14,368,202.29	15,373,398.55	21,439,579.00	6,066,180.45	28.29%
Ending Cash Balance	\$ 9,931,699.78	\$ 9,258,832.34	\$ 9,432,527.74	\$ 3,221,636.00	\$ 6,210,891.74	192.79%
Sweep Account Balance	\$ 8,460,421.07	\$ 9,044,694.55	\$ 9,431,948.85			
Investments Balance	-	-	-			
Total Cash	\$ 8,460,421.07	\$ 9,044,694.55	\$ 9,431,948.85			
Difference	\$ (23.29)	\$ -	\$ (578.89)			

<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	2,761.60	2,211.44		33,637.45	23,202.08	27,285.78
232 Local Programs	1,000.00	-	9,475.00	6,500.00	10,623.98	79,950.38
233 Albertson's Grants	-	-		2,575.60	-	-
241 Drivers Education	4,500.00	8,000.00		32,263.34	15,963.31	10,439.31
242 State LEP	-	-		155,970.00	144,853.00	143,522.00
243 State Professional Technical	-	-		89,123.67	91,846.34	143,260.73
244 State Misc. Grants	12,951.50	32,451.15	87,166.98	139,711.11	169,170.36	201,359.99
245 State Technology Grants	82,721.00	-		108,910.34	161,843.27	201,577.96
246 State Substance Abuse	-	-		25,236.00	33,583.00	25,089.00
247 State Literacy Grant	-	-		-	-	-
249 ISEE Phase II Grant	-	-		30,798.67	-	-
251 Title I-A Improving Basic Programs	60,009.80	68,848.88	106,248.11	576,406.17	622,863.22	613,520.47
253 Title I-C Migratory Children	10,421.94	11,778.20	25,834.35	157,706.18	126,493.90	143,809.77
257 Title VI-B - IDEA	55,370.97	60,168.84	129,133.23	437,984.48	467,152.65	505,994.53
258 Title VI-B - IDEA Preschool	2,299.63	3,743.59	8,256.34	12,090.28	15,804.54	29,367.64
263 Perkins III Vocational Ed.	-	-		28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	2,197.18	3,127.32	13,878.66	55,352.16	55,278.75	47,523.05
271 Title II-A Improving Teacher Quality	7,923.91	10,702.05	14,999.00	141,002.77	143,197.79	106,480.59
272 Title VI Rural & Low Income	8,137.27	7,029.78	14,069.98	34,696.68	31,318.07	36,060.93
273 Title IV-A Safe and Drug Free Schools	-	-		-	-	-
274 Title IV-A 21st Century Grant	-	-		-	-	-
282 Title II-D Technology	-	-		-	-	-
310 Bond & Interest	19,431.90	16,569.16	15,243.41	2,341,751.92	3,071,519.99	3,113,279.34
410 Capital Projects	6,444.12	5,793.51	606.69	42,326.75	49,706.88	21,200.39
420 Plant & Facility	5,783.64	15,964.28	21,345.08	822,698.57	884,146.49	924,425.10
Total of All Funds	281,954.46	246,388.20	446,256.83	5,275,060.43	6,139,047.55	6,377,684.49

<i>Fund Title</i>	<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	-	-	2,000.00	14,000.00	14,318.24	12,000.00
231 Local Copier Maintenance	6,184.28	5,591.85	-	50,080.16	52,538.06	25,094.34
232 Local Programs	725.64	-	11,175.78	8,691.64	16,410.21	51,567.36
233 Albertson's Grants	-	-	-	1,197.01	114.24	-
241 Drivers Education	1,331.18	143.78	-	18,246.67	12,741.62	20,326.66
242 State LEP	9,973.17	12,314.77	12,183.21	114,053.08	108,634.15	106,691.84
243 State Professional Technical	7,019.12	5,758.70	17,578.29	55,245.20	62,923.15	77,732.82
244 State Misc. Grants	21,555.83	26,392.97	23,198.09	120,105.53	264,832.12	276,595.60
245 State Technology Grants	1,950.18	1,621.77	5,491.86	118,308.75	150,855.57	186,703.88
246 State Substance Abuse	188.43	-	-	2,781.55	188.43	244.37
247 State Literacy Grant	-	-	2,968.25	-	-	2,968.25
249 ISEE Phase II Grant	869.29	-	-	7,574.78	1,740.43	-
251 Title I-A Improving Basic Programs	63,074.39	65,423.48	73,023.98	582,553.34	621,826.40	608,136.89
253 Title I-C Migratory Children	11,984.52	11,726.99	11,536.22	108,613.12	121,558.72	114,669.63
257 Title VI-B - IDEA	51,641.38	59,452.56	63,098.40	476,871.67	501,942.33	563,777.25
258 Title VI-B - IDEA Preschool	1,963.56	3,143.97	4,716.26	16,501.77	21,276.81	36,622.92
263 Perkins III Vocational Ed.	3,073.20	3,643.25	3,618.57	43,461.82	34,394.02	37,580.92
270 Title III-English Language Acquisition	410.76	677.00	15,663.87	37,518.57	51,711.51	46,212.46
271 Title II-A Improving Teacher Quality	9,903.41	1,690.09	7,365.92	119,112.57	136,415.57	97,524.46
272 Title VI Rural & Low Income	8,739.95	6,998.40	7,533.68	32,954.50	27,120.73	27,957.32
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	(60.56)	-	-	0.04	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	6,750.00	500.00	-	2,703,118.80	2,868,667.52	2,876,292.52
410 Capital Projects	412,286.55	1,064,666.95	284,193.45	2,743,955.64	7,505,819.29	7,817,686.48
420 Plant & Facility	2,277.19	8,081.63	91,971.50	326,786.51	420,506.83	1,531,913.91
Total of All Funds	621,841.47	1,277,828.16	637,317.33	7,701,732.72	12,996,535.95	14,518,299.88

<i>Fund Title</i>	<i>Cash Balance</i>			<i>Ending</i>	<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>		
230 Local Contributions	14,197.44	-	2,000.00	12,197.44	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	30,963.80	9,475.00	11,175.78	29,263.02	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,209.34	-	-	31,209.34	-
242 State LEP	72,512.57	-	12,183.21	60,329.36	-
243 State Professional Technical	30,682.08	-	17,578.29	13,103.79	-
244 State Misc. Grants	(10,841.08)	87,166.98	23,198.09	53,127.81	-
245 State Technology Grants	42,745.61	-	5,491.86	37,253.75	-
246 State Substance Abuse	76,199.05	-	-	76,199.05	-
247 State Literacy Grant	98,163.16	-	2,968.25	95,194.91	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(107,324.13)	106,248.11	73,023.98	(74,100.00)	-
253 Title I-C Migratory Children	(5,100.05)	25,834.35	11,536.22	9,198.08	-
257 Title VI-B - IDEA	(125,424.62)	129,133.23	63,098.40	(59,389.79)	-
258 Title VI-B - IDEA Preschool	(5,223.53)	8,256.34	4,716.26	(1,683.45)	-
263 Perkins III Vocational Ed.	(43,877.30)	-	3,618.57	(47,495.87)	-
270 Title III-English Language Acquisition	(14,030.67)	13,878.66	15,663.87	(15,815.88)	-
271 Title II-A Improving Teacher Quality	(34,438.96)	14,999.00	7,365.92	(26,805.88)	-
272 Title VI Rural & Low Income	(17,506.49)	14,069.98	7,533.68	(10,970.19)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,098,329.85	15,243.41	-	2,113,573.26	-
410 Capital Projects	1,767,036.21	606.69	284,193.45	1,483,449.45	-
420 Plant & Facility	2,124,453.26	21,345.08	91,971.50	2,053,826.84	-
Total	\$ 6,026,680.20	\$ 446,256.83	\$ 637,317.33	\$ 5,835,619.70	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
03/01/17	Beginning Balance			\$ 16,989,479.59
03/01/17	State of Idaho-Federal Program Revenue	140,703.66		17,130,183.25
03/07/17	State of Idaho-Career Counseling Revenue	45,231.00		17,175,414.25
03/09/17	State of Idaho-Medicaid Revenue	89,410.30		17,264,824.55
03/13/17	State of Idaho-Idaho Core Coach Revenue	41,935.98		17,306,760.53
03/15/17	State of Idaho-Federal Program Revenue	102,185.90		17,408,946.43
03/21/17	State of Idaho-Stem Grants	1,975.00		17,410,921.43
03/29/17	State of Idaho-Federal Program Revenue	69,520.11		17,480,441.54
03/30/17	Health Savings Account Refunds	719.78		17,481,161.32
03/31/17	FS-Mar Sal & Benefits, Jerome & Gooding			17,481,161.32
	County Property Taxes, ARTEC Revenue,			17,481,161.32
	Ridley's Donation, FFA Bosters, Monsanto			17,481,161.32
	Grant, Misc. Revenue	113,888.08		17,595,049.40
03/31/17	DL Evans-Interest on Sweep Account	6,244.06		17,601,293.46
				17,601,293.46
03/31/17	Post March AP Bills		767,158.42	16,834,135.04
03/31/17	Post March Salary & Benefits		1,565,987.71	15,268,147.33
				15,268,147.33
				15,268,147.33
				15,268,147.33
				15,268,147.33
Total		\$ 611,813.87	\$ 2,333,146.13	\$ 15,268,147.33

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	9,431,948.85		9,431,948.85
230 Local Contributions	12,197.44		
231 Local Copier Maintenance	-		
232 Local Programs	29,263.02		
233 Albertson's Grants	3,954.66		
241 Drivers Education	31,209.34		
242 State LEP	60,329.36		
243 State Professional Technical	13,103.79		
244 State Misc. Grants	53,127.81		
245 State Technology Grants	37,253.75		
246 State Substance Abuse	76,199.05		
247 State Literacy Grant	95,194.91		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(74,100.00)		
253 Title I-C Migratory Children	9,198.08		
257 Title VI-B - IDEA	(59,389.79)		
258 Title VI-B - IDEA Preschool	(1,683.45)		
263 Perkins III Vocational Ed.	(47,495.87)		
270 Title III-English Language Acquisition	(15,815.88)		
271 Title II-A Improving Teacher Quality	(26,805.88)		
272 Title VI Rural & Low Income	(10,970.19)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			184,770.15
310 Bond & Interest	2,113,573.26		2,113,573.26
410 Capital Projects	1,483,449.45		1,483,449.45
420 Plant & Facility	2,053,826.84		2,053,826.84
Total of Accounts	\$ 15,267,568.55		\$ 15,267,568.55
Difference of ledger to cash totals			(578.89)
Checks not cleared			65,611.71
Sweep account balances			15,268,147.33
Bank balance - DL Evans Sweep Account			15,333,180.11
Sweep Account reconciliation difference			\$ (578.93)

Checking account reconciliation for March 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	307,007.60	973,679.47	107,029.60	69,603.91	163,093.13	14,595.44	1,635,009.15
230 Local Contributions	2,000.00						2,000.00
231 Local Copier Maintenance							-
232 Local Programs	11,175.78						11,175.78
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,955.63	969.05	639.23	1,486.40	132.90	12,183.21
243 State Professional Technical	14,946.49	2,193.82	248.33	164.18	25.47		17,578.29
244 State Misc. Grants	9,943.92	10,141.61	1,148.04	700.75	1,112.23	151.54	23,198.09
245 State Technology Grants	5,491.86						5,491.86
246 State Substance Abuse							-
247 State Literacy Grant	243.36	1,969.33	222.93	143.50	30.94	358.19	2,968.25
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	7,532.20	43,729.99	4,780.78	3,079.59	13,115.63	785.79	73,023.98
253 Title I-C Migratory Children	1,198.21	6,786.36	728.17	445.54	2,243.61	134.33	11,536.22
257 Title VI-B - IDEA	12,395.58	35,784.15	3,580.21	2,623.21	8,144.31	570.94	63,098.40
258 Title VI-B - IDEA Preschool	3,152.38	824.36	93.32	63.06	560.90	22.24	4,716.26
263 Perkins III Vocational Ed.	403.62	2,457.46	278.19	164.01	280.45	34.84	3,618.57
270 Title III-English Language Acquisition	14,953.37	660.00		50.50			15,663.87
271 Title II-A Improving Teacher Quality	549.10	5,400.33	402.35	399.33	560.90	53.91	7,365.92
272 Title VI Rural & Low Income		5,565.54	630.02	413.19	841.35	83.58	7,533.68
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		38,408.48	3,990.90	2,741.67	14,861.05	817.55	60,819.65
310 Bond & Interest							-
410 Capital Projects	284,193.45						284,193.45
420 Plant & Facility	91,971.50						91,971.50
Total of All Funds	767,158.42	1,136,556.53	124,101.89	81,231.67	206,356.37	17,741.25	2,333,146.13
Total Payroll & A.P.	767,158.42	1,565,987.71					2,333,146.13
Difference	-	-					-