

Maintenance and Operation Fund Cash Flow for FY 2016-17

<i>January, 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	\$ 8,519,570.66	\$ 9,578,777.37	\$ 9,768,721.66	\$ 4,034,475.00	\$ 5,734,246.66	142.13%
REVENUES						
Taxes - Local Levies	354,307.33	344,300.34	356,863.79	695,982.00	636,840.26	91.50%
State Support Payments	-	-	-	14,981,031.00	12,586,276.23	84.01%
Other State Support	87,479.58	87,175.02	15,303.50	886,504.00	465,999.08	52.57%
Food Service Payroll	45,881.24	104,914.18	54,110.68	598,275.00	384,718.66	64.30%
Other Local Receipts	12,920.08	29,944.43	54,212.19	91,000.00	120,041.71	131.91%
Misc. Receipts	-	-	-	6,500.00	424.78	6.54%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	109.59	542.55	359.42	-	33,042.32	0.00%
Total Revenues	500,697.82	566,876.52	480,849.58	17,259,292.00	14,227,343.04	82.43%
Total Cash Available	9,020,268.48	10,145,653.89	10,249,571.24	21,293,767.00	19,961,589.70	93.74%
EXPENSES						
Monthly Bills	314,170.54	318,206.26	305,030.44	3,243,450.00	2,339,154.34	72.12%
Salaries	861,336.82	902,222.64	977,646.80	9,052,225.00	6,704,566.14	74.07%
Health Insurance & Benefits	149,964.60	157,941.89	177,534.42	1,605,077.00	1,185,103.87	73.83%
PERSI & FICA-MDCR	159,676.26	167,203.05	180,892.27	1,645,565.00	1,236,854.60	75.16%
Food Service Payroll	45,881.24	51,316.08	54,110.68	550,129.00	384,718.66	69.93%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,531,029.46	1,596,889.92	1,695,214.61	16,096,446.00	11,850,397.61	73.62%
Ending Cash Balance	\$ 7,489,239.02	\$ 8,548,763.97	\$ 8,554,356.63	\$ 5,197,321.00	\$ 8,111,192.09	156.06%
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>Difference %</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	603,653.07	616,567.68	636,840.26	656,500.00	19,659.74	2.99%
State Support Payments	11,998,320.81	11,998,320.81	12,586,276.23	17,994,249.00	5,407,972.77	30.05%
Other State Support	453,619.32	544,685.83	465,999.08	1,059,092.00	593,092.92	56.00%
Food Service Payroll	338,562.70	350,987.93	384,718.66	754,099.00	369,380.34	48.98%
Other Local Receipts	85,048.78	103,930.94	120,041.71	162,800.00	42,758.29	26.26%
Misc. Receipts	134.20	134.20	424.78	-	(424.78)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,026.29	23,585.19	33,042.32	-	(33,042.32)	0.00%
Total Revenues	13,503,365.17	13,638,212.58	14,227,343.04	20,626,740.00	6,399,396.96	31.02%
Total Cash Available	19,466,027.56	19,815,012.76	20,404,754.24	24,661,215.00	4,256,460.76	17.26%
EXPENSES						
Monthly Bills	2,022,480.69	2,168,568.73	2,339,154.34	3,911,619.00	1,572,464.66	40.20%
Salaries	6,014,399.48	6,291,236.23	6,704,566.14	12,180,271.00	5,475,704.86	44.96%
Health Insurance & Benefits	1,015,830.41	1,081,495.44	1,185,103.87	2,275,322.00	1,090,218.13	47.91%
PERSI & FICA-MDCR	1,115,694.59	1,159,822.67	1,236,854.60	2,318,269.00	1,081,414.40	46.65%
Food Service Payroll	337,127.95	350,987.93	384,718.66	754,098.00	369,379.34	48.98%
Transfers	-	-	-	-	-	0.00%
Total Expenses	10,505,533.12	11,052,111.00	11,850,397.61	21,439,579.00	9,589,181.39	44.73%
Ending Cash Balance	\$ 8,960,494.44	\$ 8,762,901.76	\$ 8,554,356.63	\$ 3,221,636.00	\$ 5,332,720.63	165.53%
Sweep Account Balance	\$ 7,489,278.05	\$ 8,548,763.97	\$ 8,554,356.63			
Investments Balance	-	-	-			
Total Cash	\$ 7,489,278.05	\$ 8,548,763.97	\$ 8,554,356.63			
Difference	\$ 39.03	\$ -	\$ -			

<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	1,370.80	8,293.89		30,875.85	20,990.64	11,873.77
232 Local Programs	-	-	22,395.38	5,500.00	10,623.98	70,475.38
233 Albertson's Grants	1,139.30	-		2,575.60	-	-
241 Drivers Education	-	-	7,000.00	18,630.87	7,963.31	10,439.31
242 State LEP	-	-		155,970.00	144,853.00	143,522.00
243 State Professional Technical	67,106.90	65,346.62		88,320.08	91,846.34	72,382.23
244 State Misc. Grants	48,406.28	463.75		126,759.61	126,733.26	102,805.06
245 State Technology Grants	-	136,144.00		26,189.34	161,843.27	29,804.96
246 State Substance Abuse	-	-		25,236.00	17,042.00	-
247 State Literacy Grant	-	-		-	-	-
249 ISEE Phase II Grant	-	-		30,798.67	-	-
251 Title I-A Improving Basic Programs	59,688.69	62,863.67	182,724.70	457,219.98	469,420.58	507,272.36
253 Title I-C Migratory Children	11,674.33	12,178.92	35,323.96	137,211.38	104,340.79	117,965.42
257 Title VI-B - IDEA	52,941.84	62,351.14	132,246.93	332,856.57	366,815.99	376,861.30
258 Title VI-B - IDEA Preschool	2,379.25	2,648.56	14,142.30	8,123.91	9,149.83	21,111.30
263 Perkins III Vocational Ed.	-	-		28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	3,076.67	-	13,770.60	52,805.59	44,094.82	33,644.39
271 Title II-A Improving Teacher Quality	13,267.08	5,914.27	43,030.23	124,809.28	70,098.01	91,481.59
272 Title VI Rural & Low Income	7,806.82	6,374.78	21,990.95	18,288.95	17,570.52	21,990.95
273 Title IV-A Safe and Drug Free Schools	-	-		-	-	-
274 Title IV-A 21st Century Grant	-	-		-	-	-
282 Title II-D Technology	-	-		-	-	-
310 Bond & Interest	1,351,650.47	1,374,896.19	1,580,188.31	2,273,466.56	3,007,049.63	3,055,036.36
410 Capital Projects	6,364.18	6,116.83	1,080.01	30,123.02	38,349.37	19,961.76
420 Plant & Facility	342,548.91	350,344.28	368,776.58	803,802.19	851,317.47	881,708.66
Total of All Funds	1,969,421.52	2,093,936.90	2,422,669.95	4,777,881.74	5,580,582.74	5,571,874.33

<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	7,000.00	2,500.00	4,000.00	14,000.00	12,318.24	10,000.00
231 Local Copier Maintenance	5,302.80	5,222.56	37.75	38,667.52	41,649.93	25,094.34
232 Local Programs	85.89	5,000.00	644.20	7,966.00	16,385.80	30,451.53
233 Albertson's Grants	342.72	-	-	1,102.73	114.24	-
241 Drivers Education	45.16	-	275.00	16,915.49	12,371.04	20,326.66
242 State LEP	12,186.92	11,954.15	12,109.27	90,493.52	84,568.91	82,731.50
243 State Professional Technical	6,754.71	8,182.43	14,056.63	43,484.99	49,117.52	50,218.78
244 State Misc. Grants	19,171.70	21,391.00	26,388.83	81,539.35	209,204.76	224,276.74
245 State Technology Grants	1,702.59	2,691.38	16,710.39	114,593.36	141,116.08	160,579.57
246 State Substance Abuse	-	-	-	2,593.12	188.43	-
247 State Literacy Grant	-	-	88,911.54	-	-	88,911.54
249 ISEE Phase II Grant	869.29	-	-	5,836.20	1,740.43	-
251 Title I-A Improving Basic Programs	59,176.39	84,593.76	42,676.75	459,469.15	487,554.04	471,541.55
253 Title I-C Migratory Children	10,072.86	10,374.91	11,264.01	86,226.66	98,073.53	88,553.07
257 Title VI-B - IDEA	49,756.94	39,975.82	62,899.69	369,859.32	382,224.93	441,095.27
258 Title VI-B - IDEA Preschool	1,666.74	2,911.12	4,969.81	12,238.58	14,389.25	28,620.23
263 Perkins III Vocational Ed.	6,135.30	3,147.53	6,069.48	37,014.50	23,206.56	30,746.77
270 Title III-English Language Acquisition	349.39	8,056.61	4,718.44	34,910.63	47,907.19	21,388.37
271 Title II-A Improving Teacher Quality	8,269.58	62,397.73	7,836.37	101,285.25	124,023.43	82,995.91
272 Title VI Rural & Low Income	8,270.46	6,717.77	6,348.63	16,077.28	13,092.55	12,702.29
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,856,272.54	2,041,846.26	2,062,321.26
410 Capital Projects	673,660.46	611,027.15	263,733.47	2,038,258.52	5,402,965.49	6,496,698.80
420 Plant & Facility	7,374.42	294.48	20,558.94	322,887.69	317,391.52	1,324,393.38
Total of All Funds	878,194.32	886,438.40	594,209.20	5,751,692.40	9,521,450.13	11,753,647.56

<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	18,197.44	-	4,000.00	14,197.44	-
231 Local Copier Maintenance	(15,374.26)	-	37.75	(15,412.01)	-
232 Local Programs	19,152.67	22,395.38	644.20	40,903.85	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	24,484.34	7,000.00	275.00	31,209.34	-
242 State LEP	96,398.97	-	12,109.27	84,289.70	-
243 State Professional Technical	(16,204.04)	-	14,056.63	(30,260.67)	-
244 State Misc. Grants	33,280.57	-	26,388.83	6,891.74	-
245 State Technology Grants	(91,684.55)	-	16,710.39	(108,394.94)	-
246 State Substance Abuse	51,354.42	-	-	51,354.42	-
247 State Literacy Grant	192,347.90	-	88,911.54	103,436.36	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(183,800.72)	182,724.70	42,676.75	(43,752.77)	-
253 Title I-C Migratory Children	(14,589.66)	35,323.96	11,264.01	9,470.29	-
257 Title VI-B - IDEA	(135,188.28)	132,246.93	62,899.69	(65,841.04)	-
258 Title VI-B - IDEA Preschool	(11,109.59)	14,142.30	4,969.81	(1,937.10)	-
263 Perkins III Vocational Ed.	(34,592.24)	-	6,069.48	(40,661.72)	-
270 Title III-English Language Acquisition	(13,922.61)	13,770.60	4,718.44	(4,870.45)	-
271 Title II-A Improving Teacher Quality	(62,470.19)	43,030.23	7,836.37	(27,276.33)	-
272 Title VI Rural & Low Income	(25,427.46)	21,990.95	6,348.63	(9,785.14)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,289,113.23	1,580,188.31	-	2,869,301.54	-
410 Capital Projects	3,065,851.96	1,080.01	263,733.47	2,803,198.50	-
420 Plant & Facility	1,870,413.29	368,776.58	20,558.94	2,218,630.93	-
Total	\$ 6,060,185.85	\$ 2,422,669.95	\$ 594,209.20	\$ 7,888,646.60	\$ -

<i>Sweep Account Activity</i>			
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>
01/01/17	Beginning Balance		\$ 15,828,907.40
01/10/17	State of Idaho-Advanced Opportunities	1,045.00	15,829,952.40
01/13/17	State of Idaho-Federal Program Revenue	443,219.67	16,273,172.07
01/24/17	State of Idaho-Ag Replacement Tax	13,178.50	16,286,350.57
01/25/17	State of Idaho-Stem Grant-Johnson	10,000.00	16,296,350.57
01/26/17	State of Idaho-Stem Grant-Aufderheidi	9,601.38	16,305,951.95
01/26/17	State of Idaho-Broadband Revenue	1,080.00	16,307,031.95
01/26/17	Jerome County Property Tax	2,236,487.07	18,543,519.02
01/26/17	JSD Foundation Grant, Lincoln County Taxes, E-cycle, Fingerprinting, Student Driver Fees	9,571.92	18,553,090.94
01/30/17	Idaho Community Foundation Grant-MS Music	1,500.00	18,554,590.94
01/31/17	Gooding County Taxes, Reimburse FS Jan Salary & Benefits, Insurance Premium Refund	171,500.89	18,726,091.83
01/31/17	DL Evans-Interest on Sweep Account	6,335.10	18,732,426.93
			18,732,426.93
01/31/17	Post January AP Bills		741,714.21
01/31/17	Post January Salary & Benefits		1,547,709.60
			16,443,003.12
			16,443,003.12
			16,443,003.12
			16,443,003.12
Total		\$ 2,903,519.53	\$ 2,289,423.81
			\$ 16,443,003.12

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	8,554,356.63		8,554,356.63
230 Local Contributions	14,197.44		
231 Local Copier Maintenance	(15,412.01)		
232 Local Programs	40,903.85		
233 Albertson's Grants	3,954.66		
241 Drivers Education	31,209.34		
242 State LEP	84,289.70		
243 State Professional Technical	(30,260.67)		
244 State Misc. Grants	6,891.74		
245 State Technology Grants	(108,394.94)		
246 State Substance Abuse	51,354.42		
247 State Literacy Grant	103,436.36		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(43,752.77)		
253 Title I-C Migratory Children	9,470.29		
257 Title VI-B - IDEA	(65,841.04)		
258 Title VI-B - IDEA Preschool	(1,937.10)		
263 Perkins III Vocational Ed.	(40,661.72)		
270 Title III-English Language Acquisition	(4,870.45)		
271 Title II-A Improving Teacher Quality	(27,276.33)		
272 Title VI Rural & Low Income	(9,785.14)		
273 Title IV-A Safe and Drug Free Schools	-		
274 Title IV-A 21st Century Grant	-		
282 Title II-D Technology	-		(2,484.37)
310 Bond & Interest	2,869,301.54		2,869,301.54
410 Capital Projects	2,803,198.50		2,803,198.50
420 Plant & Facility	2,218,630.93		2,218,630.93
Total of Accounts	\$ 16,443,003.23		\$ 16,443,003.23
Difference of ledger to cash totals			-
Checks not cleared			284,989.86
Sweep account balances			16,443,003.12
Bank balance - DL Evans Sweep Account			16,727,992.96
Sweep Account reconciliation difference			\$ (0.02)

Checking account reconciliation for January 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	305,030.44	977,646.80	108,875.94	69,540.23	14,792.24	162,742.18	1,638,627.83
230 Local Contributions	4,000.00						4,000.00
231 Local Copier Maintenance	37.75						37.75
232 Local Programs	644.20						644.20
233 Albertson's Grants							-
241 Drivers Education	275.00						275.00
242 State LEP		8,885.20	970.65	633.95	133.07	1,486.40	12,109.27
243 State Professional Technical	11,424.75	2,193.82	248.34	164.26	25.46		14,056.63
244 State Misc. Grants	13,134.66	10,141.61	1,148.04	700.75	151.54	1,112.23	26,388.83
245 State Technology Grants	16,710.39						16,710.39
246 State Substance Abuse							-
247 State Literacy Grant	86,186.65	1,969.33	222.93	143.50	30.94	358.19	88,911.54
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	33.97	26,351.90	2,860.66	1,945.55	539.96	10,944.71	42,676.75
253 Title I-C Migratory Children	555.55	7,103.92	764.12	458.78	138.02	2,243.62	11,264.01
257 Title VI-B - IDEA	9,607.99	37,279.24	3,963.52	2,720.83	622.89	8,705.22	62,899.69
258 Title VI-B - IDEA Preschool	1,936.00	2,602.76	201.31	199.11	30.63		4,969.81
263 Perkins III Vocational Ed.	2,106.46	3,082.46	348.93	209.08	42.10	280.45	6,069.48
270 Title III-English Language Acquisition	4,718.44						4,718.44
271 Title II-A Improving Teacher Quality	1,019.55	5,400.33	402.35	399.33	53.91	560.90	7,836.37
272 Title VI Rural & Low Income		4,577.54	518.17	339.45	72.12	841.35	6,348.63
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		35,308.93	3,984.26	2,476.10	794.99	14,022.50	56,586.78
310 Bond & Interest							-
410 Capital Projects	263,733.47						263,733.47
420 Plant & Facility	20,558.94						20,558.94
Total of All Funds	741,714.21	1,122,543.84	124,509.22	79,930.92	17,427.87	203,297.75	2,289,423.81
Total Payroll & A.P.	741,714.21	1,547,709.60					2,289,423.81
Difference	-	-					-