

Maintenance and Operation Fund Cash Flow for FY 2016-17

June, 30						
Current Months Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	YTD Activity 2016-17	%
Beginning Cash Balance	\$ 7,643,140.36	\$ 8,036,836.39	\$ 7,981,889.91	\$ 4,034,475.00	\$ 3,947,414.91	97.84%
REVENUES						
Taxes - Local Levies	29,981.09	34,061.21	15,007.96	695,982.00	672,066.11	96.56%
State Support Payments	-	-	-	14,981,031.00	14,497,348.17	96.77%
Other State Support	169,641.55	343,229.97	303,380.60	886,504.00	891,611.48	100.58%
Food Service Payroll	46,089.55	55,187.32	117,362.94	598,275.00	617,699.40	103.25%
Other Local Receipts	23,851.96	29,046.60	72,886.80	91,000.00	214,726.78	235.96%
Misc. Receipts	-	-	-	6,500.00	1,194.56	18.38%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	273.75	446.93	1,716.32	-	35,442.37	0.00%
Total Revenues	269,837.90	461,972.03	510,354.62	17,259,292.00	21,155,319.54	122.57%
Total Cash Available	7,912,978.26	8,498,808.42	8,492,244.53	21,293,767.00	25,102,734.45	117.89%
EXPENSES						
Monthly Bills	506,020.75	820,823.66	625,449.48	3,243,450.00	4,288,902.22	132.23%
Salaries	1,050,778.09	1,085,527.84	1,167,236.51	9,052,225.00	11,864,827.57	131.07%
Health Insurance & Benefits	150,491.27	158,401.58	182,868.90	1,605,077.00	2,077,115.28	129.41%
PERSI & FICA-MDCR	195,582.89	202,067.84	218,779.12	1,645,565.00	2,189,482.31	133.05%
Food Service Payroll	46,089.55	55,187.32	62,396.97	550,129.00	676,889.81	123.04%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,948,962.55	2,322,008.24	2,256,730.98	16,096,446.00	21,097,217.19	131.07%
Ending Cash Balance	\$ 5,964,015.71	\$ 6,176,800.18	\$ 6,235,513.55	\$ 5,197,321.00	\$ 4,005,517.26	77.07%
Year to Date Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	Difference	Difference %
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	664,030.38	680,206.92	672,066.11	656,500.00	(15,566.11)	-2.37%
State Support Payments	17,223,786.39	17,261,546.59	18,331,370.49	17,994,249.00	(337,121.49)	-1.87%
Other State Support	1,472,697.86	1,482,280.02	1,188,348.62	1,059,092.00	(129,256.62)	-12.20%
Food Service Payroll	573,735.09	605,738.52	676,589.81	754,099.00	77,509.19	10.28%
Other Local Receipts	223,287.27	218,283.10	246,754.25	162,800.00	(83,954.25)	-51.57%
Misc. Receipts	134.20	134.20	4,225.56	-	(4,225.56)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	25,520.23	25,754.27	35,964.70	-	(35,964.70)	0.00%
Total Revenues	20,183,191.42	20,273,943.62	21,155,319.54	20,626,740.00	(528,579.54)	-2.56%
Total Cash Available	26,145,853.81	26,450,743.80	27,332,730.74	24,661,215.00	(2,671,515.74)	-10.83%
EXPENSES						
Monthly Bills	3,905,804.28	4,517,315.31	4,288,902.22	3,911,619.00	(377,283.22)	-9.65%
Salaries	10,520,959.06	11,031,702.48	11,864,827.57	12,180,271.00	315,443.43	2.59%
Health Insurance & Benefits	1,762,417.95	1,873,137.03	2,077,115.28	2,275,322.00	198,206.72	8.71%
PERSI & FICA-MDCR	1,949,101.05	2,031,912.49	2,189,482.31	2,318,269.00	128,786.69	5.56%
Food Service Payroll	572,300.34	605,738.52	676,889.81	754,098.00	77,208.19	10.24%
Transfers	-	-	-	-	-	#DIV/0!
Total Expenses	18,710,582.68	20,059,805.83	21,097,217.19	21,439,579.00	342,361.81	1.60%
Ending Cash Balance	\$ 7,435,271.13	\$ 6,390,937.97	\$ 6,235,513.55	\$ 3,221,636.00	\$ 3,013,877.55	93.55%
Sweep Account Balance	\$ 5,964,075.53	\$ 6,176,800.18	\$ 6,236,363.62			
Investments Balance	-	-	-			
Total Cash	\$ 5,964,075.53	\$ 6,176,800.18	\$ 6,236,363.62			
Difference	\$ 59.82	\$ -	\$ 850.07			

<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	9,897.52	9,078.69	13,318.28	15,897.52	14,078.69	13,318.28
231 Local Copier Maintenance	40,892.15	41,720.88		77,291.20	66,038.68	27,285.78
232 Local Programs	-	-	6,075.00	16,500.00	18,123.98	89,025.38
233 Albertson's Grants	-	-	703.49	2,575.60	-	703.49
241 Drivers Education	3,000.00	7,754.67	13,638.70	35,263.34	23,717.98	24,078.01
242 State LEP	-	-		155,970.00	144,853.00	143,522.00
243 State Professional Technical	-	400.27	49.00	89,123.67	92,246.61	127,108.95
244 State Misc. Grants	1,140.78	115,168.34	71,504.73	212,671.83	407,112.00	396,568.84
245 State Technology Grants	-	34,178.00		129,754.34	196,021.27	245,004.96
246 State Substance Abuse	-	5,012.00	11,039.00	25,236.00	50,124.00	50,178.00
247 State Literacy Grant	-	-		-	-	-
249 ISEE Phase II Grant	-	-		30,798.67	-	-
251 Title I-A Improving Basic Programs	89,284.13	66,755.48	208,043.06	795,259.59	825,045.23	821,563.53
253 Title I-C Migratory Children	17,832.84	15,112.91	34,638.56	198,967.91	165,613.19	178,458.33
257 Title VI-B - IDEA	56,909.38	62,617.18	65,659.41	595,872.59	646,266.29	674,445.22
258 Title VI-B - IDEA Preschool	3,406.41	2,996.52		19,297.39	25,351.24	34,677.08
263 Perkins III Vocational Ed.	-	-	53,458.62	61,116.48	52,807.03	73,196.93
270 Title III-English Language Acquisition	6,115.50	4,083.38	22,474.12	63,570.47	68,111.94	69,997.17
271 Title II-A Improving Teacher Quality	17,731.67	3,201.47	31,661.71	176,684.27	151,297.40	138,142.30
272 Title VI Rural & Low Income	8,250.20	7,185.42	7,660.12	60,395.47	52,344.28	58,601.29
273 Title IV-A Safe and Drug Free Schools	-	-		-	-	-
274 Title IV-A 21st Century Grant	-	-		-	-	-
282 Title II-D Technology	-	-		-	-	-
310 Bond & Interest	120,566.53	45,909.89	63,885.73	2,512,560.89	3,173,729.53	3,207,045.85
410 Capital Projects	6,191.50	5,183.36	810.20	60,783.45	66,298.43	23,451.23
420 Plant & Facility	38,680.02	12,007.02	16,054.59	920,218.03	912,670.74	949,075.88
Total of All Funds	419,898.63	438,365.48	620,674.32	6,255,808.71	7,151,851.51	7,345,448.50

<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	-	-	-	14,000.00	14,568.24	12,000.00
231 Local Copier Maintenance	4,873.86	5,533.36	-	66,599.27	69,260.87	25,094.34
232 Local Programs	8,867.58	1,556.66	9,130.12	18,753.52	18,899.32	79,042.04
233 Albertson's Grants	-	-	-	1,197.01	114.24	-
241 Drivers Education	4,023.85	151.25	816.26	24,469.13	18,326.49	26,989.66
242 State LEP	13,459.23	11,743.54	12,795.75	153,817.75	143,868.28	143,470.80
243 State Professional Technical	13,846.05	22,629.02	24,923.59	93,128.73	122,082.72	128,325.12
244 State Misc. Grants	22,107.66	49,725.69	52,174.81	171,595.67	370,093.08	379,474.07
245 State Technology Grants	76,685.77	445.32	12,197.10	198,031.53	183,212.26	216,138.65
246 State Substance Abuse	25,230.00	-	-	28,011.55	713.43	668.17
247 State Literacy Grant	-	-	4,890.51	-	-	4,890.51
249 ISEE Phase II Grant	(407.09)	(1.85)	-	8,906.27	1,738.58	-
251 Title I-A Improving Basic Programs	66,460.30	78,407.56	72,859.31	804,792.67	836,882.49	815,833.28
253 Title I-C Migratory Children	16,186.87	40,915.77	27,497.70	154,067.20	189,852.79	165,269.67
257 Title VI-B - IDEA	67,889.27	64,473.05	54,960.81	651,068.49	685,412.46	724,090.35
258 Title VI-B - IDEA Preschool	2,577.41	4,187.56	(12,639.00)	24,322.73	31,867.10	34,088.36
263 Perkins III Vocational Ed.	3,084.75	6,409.29	5,508.13	54,715.07	51,926.02	53,258.67
270 Title III-English Language Acquisition	4,144.24	16,645.09	31,355.78	49,470.36	80,512.79	84,378.49
271 Title II-A Improving Teacher Quality	8,278.14	16,322.05	14,019.97	153,363.00	159,147.14	135,840.22
272 Title VI Rural & Low Income	6,639.71	3,223.46	6,157.94	56,553.05	44,372.00	49,121.94
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	(59.01)	(0.00)	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,703,118.80	2,868,667.52	2,876,292.52
410 Capital Projects	386,706.72	1,232,824.95	264,937.01	3,555,076.82	10,837,312.43	8,109,994.65
420 Plant & Facility	2,403.15	28,608.52	70,931.33	340,930.63	521,460.20	1,657,569.21
Total of All Funds	733,057.47	1,583,800.29	652,458.11	9,325,989.25	17,250,290.45	15,721,830.72

<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	12,197.44	13,318.28	-	25,515.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	13,918.46	6,075.00	9,130.12	10,863.34	-
233 Albertson's Grants	3,954.66	703.49	-	4,658.15	-
241 Drivers Education	25,362.60	13,638.70	816.26	38,185.04	-
242 State LEP	36,346.15	-	12,795.75	23,550.40	-
243 State Professional Technical	(28,765.70)	49.00	24,923.59	(53,640.29)	-
244 State Misc. Grants	126,128.27	71,504.73	52,174.81	145,458.19	-
245 State Technology Grants	63,443.08	-	12,197.10	51,245.98	-
246 State Substance Abuse	89,825.25	11,039.00	-	100,864.25	-
247 State Literacy Grant	74,200.35	-	4,890.51	69,309.84	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(208,937.08)	208,043.06	72,859.31	(73,753.33)	-
253 Title I-C Migratory Children	(13,894.26)	34,638.56	27,497.70	(6,753.40)	-
257 Title VI-B - IDEA	(61,950.80)	65,659.41	54,960.81	(51,252.20)	-
258 Title VI-B - IDEA Preschool	(6,478.45)	-	(12,639.00)	6,160.55	-
263 Perkins III Vocational Ed.	(41,464.71)	53,458.62	5,508.13	6,485.78	-
270 Title III-English Language Acquisition	(22,626.13)	22,474.12	31,355.78	(31,507.79)	-
271 Title II-A Improving Teacher Quality	(51,101.67)	31,661.71	14,019.97	(33,459.93)	-
272 Title VI Rural & Low Income	(11,096.63)	7,660.12	6,157.94	(9,594.45)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	(59.01)	-	(59.01)	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,143,454.04	63,885.73	-	2,207,339.77	-
410 Capital Projects	1,457,518.93	810.20	264,937.01	1,193,392.12	-
420 Plant & Facility	2,007,699.06	16,054.59	70,931.33	1,952,822.32	-
Total	\$ 5,607,673.85	\$ 620,674.32	\$ 652,458.11	\$ 5,575,890.06	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
06/01/17	Beginning Balance			\$ 13,589,563.65
06/01/17	State of Idaho-Broadband Revenue	7,160.00		13,596,723.65
06/01/17	FS-Reimburse May Salary & Benefits, ARTEC,			13,596,723.65
	Jerome County Property Taxes, Misc Revenue	109,439.70		13,706,163.35
06/07/17	State of Idaho-Leadership & STEM Grant	217,815.00		13,923,978.35
06/13/17	State of Idaho-Other State Revenues	107,392.60		14,031,370.95
06/14/17	State of Idaho-Federal Programs Revenue	199,176.77		14,230,547.72
06/15/17	State of Idaho-Drug Free Revenue	11,039.00		14,241,586.72
06/19/17	State of Idaho-Perkins IV Revenue	13,615.83		14,255,202.55
06/20/17	State of Idaho-Idaho Core Coach Revenue	42,392.73		14,297,595.28
06/21/17	State of Idaho-Advanced Opportunities, STEM	3,375.00		14,300,970.28
06/22/17	State of Idaho-Driver Ed Revenue	13,638.70		14,314,608.98
06/23/17	Jerome & Gooding County Property Taxes,			14,314,608.98
	ARTEC, Wendell-Psychologist, Misc Revenue	124,448.72		14,439,057.70
06/28/17	State of Idaho-Perkins IV & Federal Programs	210,601.00		14,649,658.70
06/30/17	FS-Reimburse June Salary & Benefits, Misc	62,914.59		14,712,573.29
06/30/17	DI Evans-Interest on Sweep Account	8,019.30		14,720,592.59
06/30/17	Various Voided Checks	255.41		14,720,848.00
06/30/17	Post June AP Bills Payable		1,088,110.32	13,632,737.68
06/30/17	Post June Salary & Benefit		1,820,862.99	11,811,874.69
	Post June Deduction Adjustments		471.19	11,811,403.50
Total		\$ 1,131,284.35	\$ 2,909,444.50	\$ 11,811,403.50

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	6,236,363.62		6,236,363.62
230 Local Contributions	25,515.72		
231 Local Copier Maintenance	-		
232 Local Programs	10,863.34		
233 Albertson's Grants	4,658.15		
241 Drivers Education	38,185.04		
242 State LEP	23,550.40		
243 State Professional Technical	(53,640.29)		
244 State Misc. Grants	145,458.19		
245 State Technology Grants	51,245.98		
246 State Substance Abuse	100,864.25		
247 State Literacy Grant	69,309.84		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(73,753.33)		
253 Title I-C Migratory Children	(6,753.40)		
257 Title VI-B - IDEA	(51,252.20)		
258 Title VI-B - IDEA Preschool	6,160.55		
263 Perkins III Vocational Ed.	6,485.78		
270 Title III-English Language Acquisition	(31,507.79)		
271 Title II-A Improving Teacher Quality	(33,459.93)		
272 Title VI Rural & Low Income	(9,594.45)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			222,335.85
310 Bond & Interest	2,207,339.77		2,207,339.77
410 Capital Projects	1,193,392.12		1,193,392.12
420 Plant & Facility	1,952,822.32		1,952,822.32
Total of Accounts	\$ 11,812,253.68		\$ 11,812,253.68
	Difference of ledger to cash totals		850.07
	Checks not cleared		191,835.39
	Sweep account balances		11,811,403.50
	Bank balance - DL Evans Sweep Account		12,003,177.34
	Sweep Account reconciliation difference		\$ (61.55)

Checking account reconciliation for June 30.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	625,449.48	1,167,236.51	130,941.40	84,794.02	20,909.13	161,959.77	2,191,290.31
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	9,130.12						9,130.12
233 Albertson's Grants							-
241 Drivers Education	816.26						816.26
242 State LEP		9,584.70	969.04	622.71	132.90	1,486.40	12,795.75
243 State Professional Technical	21,946.91	2,480.66	280.81	186.43	28.78		24,923.59
244 State Misc. Grants	40,622.29	8,992.34	834.97	502.28	110.70	1,112.23	52,174.81
245 State Technology Grants	12,197.10						12,197.10
246 State Substance Abuse							-
247 State Literacy Grant	617.83	3,083.83	349.09	230.41	48.45	560.90	4,890.51
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	4,744.34	46,260.36	4,869.15	3,074.96	794.87	13,115.63	72,859.31
253 Title I-C Migratory Children	8,025.11	14,430.62	1,593.49	981.84	223.03	2,243.61	27,497.70
257 Title VI-B - IDEA	6,242.81	33,757.85	3,713.01	2,518.28	584.55	8,144.31	54,960.81
258 Title VI-B - IDEA Preschool	(11,143.76)	1,461.83	245.49	111.48	51.36	(3,365.40)	(12,639.00)
263 Perkins III Vocational Ed.	340.89	4,277.08	348.93	218.68	42.10	280.45	5,508.13
270 Title III-English Language Acquisition	31,355.78						31,355.78
271 Title II-A Improving Teacher Quality	1,642.88	10,092.33	883.45	737.21	103.20	560.90	14,019.97
272 Title VI Rural & Low Income		3,951.04	760.71	508.30	96.54	841.35	6,157.94
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant		(49.16)	(5.56)	(3.72)	(0.57)		(59.01)
282 Title II-D Technology							-
290 Food Service		42,327.38	4,622.81	3,043.70	863.38	14,583.40	65,440.67
310 Bond & Interest							-
410 Capital Projects	264,937.01						264,937.01
420 Plant & Facility	70,931.33						70,931.33
Total of All Funds	1,087,856.38	1,347,887.37	150,406.79	97,526.58	23,988.42	201,523.55	2,909,189.09
Total Payroll & A.P.	1,087,439.14	1,820,861.52	473,445.34				2,908,300.66