

Maintenance and Operation Fund Cash Flow for FY 2015-16

July, 31						
Current Months Activity						
	2013-14	2014-15	Actual 2015-16	Budget 2015-16	YTD Activity 2015-16	%
Beginning Cash Balance	\$ 5,929,559.62	\$ 5,585,338.59	\$ 5,962,662.39	\$ 3,949,941.00	\$ 2,012,721.39	66.24%
REVENUES						
Taxes - Local Levies	253,233.42	239,813.07	209,450.31	651,393.00	209,450.31	32.15%
State Support Payments	188,979.35	384,789.56	499,782.81	16,799,990.00	499,782.81	2.97%
Other State Support	46,200.57	14,548.08	27,431.00	1,083,993.00	27,431.00	2.53%
Food Service Payroll	44,338.28	48,956.81	44,731.83	688,566.00	44,731.83	6.50%
Other Local Receipts	1,862.14	40,174.84	5,321.97	127,310.00	5,321.97	4.18%
Misc. Receipts	-	35.68	134.20	6,500.00	134.20	2.06%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	563.40	19,102.47	21,946.84	-	21,946.84	0.00%
Total Revenues	535,177.16	747,420.51	808,798.96	19,357,752.00	808,798.96	4.18%
Total Cash Available	6,464,736.78	6,332,759.10	6,771,461.35	23,307,693.00	2,821,520.35	12.11%
EXPENSES						
Monthly Bills	345,413.54	192,044.34	234,603.93	3,567,991.00	234,603.93	6.58%
Salaries	786,119.08	834,871.13	861,972.75	11,314,424.00	861,972.75	7.62%
Health Insurance & Benefits	126,513.64	134,343.09	148,037.16	2,060,085.00	148,037.16	7.19%
PERSI & FICA-MDCR	146,992.46	155,680.11	160,635.13	2,157,161.00	160,635.13	7.45%
Food Service Payroll	44,135.12	48,956.81	44,731.83	688,566.00	44,731.83	6.50%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,449,173.84	1,365,895.48	1,449,980.80	19,788,227.00	1,449,980.80	7.33%
Ending Cash Balance	\$ 5,015,562.94	\$ 4,966,863.62	\$ 5,321,480.55	\$ 3,519,466.00	\$ 1,371,539.55	38.97%
Year to Date Activity						
	2013-14	2014-15	Actual 2015-16	Budget 2015-16	Difference	%
Beginning Cash Balance	\$ 5,929,559.62	\$ 5,585,338.59	\$ 5,962,662.39	\$ 3,949,941.00	\$ 2,012,721.39	100.00%
REVENUES						
Taxes - Local Levies	253,233.42	239,813.07	209,450.31	651,393.00	441,942.69	67.85%
State Support Payments	188,979.35	384,789.56	499,782.81	16,799,990.00	16,300,207.19	97.03%
Other State Support	46,200.57	14,548.08	27,431.00	1,083,993.00	1,056,562.00	97.47%
Food Service Payroll	44,338.28	48,956.81	44,731.83	688,566.00	643,834.17	93.50%
Other Local Receipts	1,862.14	40,174.84	5,321.97	127,310.00	121,988.03	95.82%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	563.40	19,102.47	21,946.84	-	(21,946.84)	0.00%
Total Revenues	535,177.16	747,420.51	808,798.96	19,357,752.00	18,548,953.04	95.82%
Total Cash Available	6,464,736.78	6,332,759.10	6,771,461.35	23,307,693.00	20,561,674.43	88.22%
EXPENSES						
Monthly Bills	345,413.54	192,044.34	234,603.93	3,567,991.00	3,333,387.07	93.42%
Salaries	786,119.08	834,871.13	861,972.75	11,314,424.00	10,452,451.25	92.38%
Health Insurance & Benefits	126,513.64	134,343.09	148,037.16	2,060,085.00	1,912,047.84	92.81%
PERSI & FICA-MDCR	146,992.46	155,680.11	160,635.13	2,157,161.00	1,996,525.87	92.55%
Food Service Payroll	44,135.12	48,956.81	44,731.83	688,566.00	643,834.17	93.50%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,449,173.84	1,365,895.48	1,449,980.80	19,788,227.00	18,338,246.20	92.67%
Ending Cash Balance	\$ 5,015,562.94	\$ 4,966,863.62	\$ 5,321,480.55	\$ 3,519,466.00	\$ 1,802,014.55	51.20%
Sweep Account Balance	\$ 5,015,359.78	\$ 4,966,863.62	\$ 5,321,480.55			
Investments Balance	-	-	-			
Total Cash	\$ 5,015,359.78	\$ 4,966,863.62	\$ 5,321,480.55			
Difference	\$ (203.16)	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	10.00	11,906.44	10.00	10.00	11,906.44	10.00
232 Local Programs	1,000.00	-	-	1,000.00	-	-
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	193.50	12,479.87	4,213.31	193.50	12,479.87	4,213.31
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	-	-	-	-	-	-
244 State Misc. Grants	-	-	19,999.17	-	-	19,999.17
245 State Technology Grants	-	-	-	-	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	30,798.67	-	-	30,798.67	-
251 Title I-A Improving Basic Programs	-	57,543.97	66,460.30	-	57,543.97	66,460.30
253 Title I-C Migratory Children	22,634.17	59,994.34	14,343.65	22,634.17	59,994.34	14,343.65
257 Title VI-B - IDEA	58,988.02	65,428.62	67,929.27	58,988.02	65,428.62	67,929.27
258 Title VI-B - IDEA Preschool	1,495.98	5,778.71	2,577.41	1,495.98	5,778.71	2,577.41
263 Perkins IV Vocational Ed.	-	28,318.29	-	-	28,318.29	-
270 Title III-English Language Acquisition	15,063.09	20,076.34	4,144.24	15,063.09	20,076.34	4,144.24
271 Title II-A Improving Teacher Quality	15,379.17	30,488.35	8,472.34	15,379.17	30,488.35	8,472.34
272 Title VI Rural & Low Income	3,878.96	19,441.01	7,559.22	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	34,224.87	-	-	34,224.87	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	661,538.39	685,637.71	854,547.03	661,538.39	685,637.71	854,547.03
410 Capital Projects	-	1,878.49	6,056.47	-	1,878.49	6,056.47
420 Plant & Facility	228,119.93	283,275.78	216,786.76	228,119.93	283,275.78	216,786.76
Total of All Funds	1,042,526.08	1,313,046.59	1,273,099.17	1,038,647.12	1,293,605.58	1,265,539.95

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>
230 Local Contributions	-	500.00	1,500.00	-	500.00	1,500.00
231 Local Copier Maintenance	4,285.68	4,486.78	4,835.84	4,285.68	4,486.78	4,835.84
232 Local Programs	-	-	-	-	-	-
233 Albertson's Grants	140.39	-	-	140.39	-	-
241 Drivers Education	6,254.55	5,333.23	5,755.41	6,254.55	5,333.23	5,755.41
242 State LEP	10,073.73	12,867.58	12,186.92	10,073.73	12,867.58	12,186.92
243 State Professional Technical	1,925.66	3,264.50	2,638.93	1,925.66	3,264.50	2,638.93
244 State Misc. Grants	1,859.80	8,451.36	20,713.94	1,859.80	8,451.36	20,713.94
245 State Technology Grants	21,116.94	1,765.62	7,115.69	21,116.94	1,765.62	7,115.69
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	471.00	869.29	-	471.00	869.29
251 Title I-A Improving Basic Programs	60,685.52	77,522.42	61,331.24	60,685.52	77,522.42	61,331.24
253 Title I-C Migratory Children	8,412.76	24,048.09	26,041.96	8,412.76	24,048.09	26,041.96
257 Title VI-B - IDEA	57,198.32	44,729.56	43,145.56	57,198.32	44,729.56	43,145.56
258 Title VI-B - IDEA Preschool	1,503.92	1,109.98	1,164.15	1,503.92	1,109.98	1,164.15
263 Perkins IV Vocational Ed.	2,952.60	3,008.70	3,073.22	2,952.60	3,008.70	3,073.22
270 Title III-English Language Acquisition	7,063.43	7,393.27	29,364.29	7,063.43	7,393.27	29,364.29
271 Title II-A Improving Teacher Quality	48,761.55	8,375.51	9,576.88	48,761.55	8,375.51	9,576.88
272 Title VI Rural & Low Income	9,844.96	8,815.79	7,557.78	9,844.96	8,815.79	7,557.78
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	16,854.63	-	-	16,854.63	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	600.00	-	-	600.00
410 Capital Projects	-	97,946.45	464,486.56	-	97,946.45	464,486.56
420 Plant & Facility	32,834.16	19,657.35	21,800.84	32,834.16	19,657.35	21,800.84
Total of All Funds	291,768.60	329,747.19	723,758.50	291,768.60	329,747.19	723,758.50

<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	24,686.99	-	1,500.00	23,186.99	-
231 Local Copier Maintenance	1,030.75	10.00	4,835.84	(3,795.09)	-
232 Local Programs	1,655.34	-	-	1,655.34	-
233 Albertson's Grants	4,068.90	-	-	4,068.90	-
241 Drivers Education	35,705.20	4,213.31	5,755.41	34,163.10	-
242 State LEP	24,373.82	-	12,186.92	12,186.90	-
243 State Professional Technical	(22,588.01)	-	2,638.93	(25,226.94)	-
244 State Misc. Grants	91,344.50	19,999.17	20,713.94	90,629.73	-
245 State Technology Grants	9,570.66	-	7,115.69	2,454.97	-
246 State Substance Abuse	1,943.85	-	-	1,943.85	-
249 ISEE Phase II Grant	1,738.58	-	869.29	869.29	-
251 Title I-A Improving Basic Programs	(67,646.32)	66,460.30	61,331.24	(62,517.26)	-
253 Title I-C Migratory Children	4,297.54	14,343.65	26,041.96	(7,400.77)	-
257 Title VI-B - IDEA	(71,630.62)	67,929.27	43,145.56	(46,846.91)	-
258 Title VI-B - IDEA Preschool	455.30	2,577.41	1,164.15	1,868.56	-
263 Perkins IV Vocational Ed.	(14,333.49)	-	3,073.22	(17,406.71)	-
270 Title III-English Language Acquisition	(4,725.62)	4,144.24	29,364.29	(29,945.67)	-
271 Title II-A Improving Teacher Quality	(27,912.27)	8,472.34	9,576.88	(29,016.81)	-
272 Title VI Rural & Low Income	(13,711.76)	7,559.22	7,557.78	(13,710.32)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,571,524.43	854,547.03	600.00	2,425,471.46	-
410 Capital Projects	20,050,949.54	6,056.47	464,486.56	19,592,519.45	-
420 Plant & Facility	2,270,105.11	216,786.76	21,800.84	2,465,091.03	-
Total	\$ 23,870,902.42	\$ 1,273,099.17	\$ 723,758.50	\$ 24,420,243.09	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
07/01/15	Beginning Balance			\$ 16,849,246.41
07/02/15	State of Idaho-Fast Forward Revenue	9,546.25		16,858,792.66
07/06/15	State of Idaho-Nurse Grant Revenue	19,999.17		16,878,791.83
07/13/15	JHS Reimburse Stipends, Field trip Reimburse	2,115.43		16,880,907.26
07/14/15	IEN Transition Revenue	4,706.25		16,885,613.51
07/15/15	State of Idaho-Federal Program Revenue	100,775.55		16,986,389.06
07/16/15	State of Idaho-Base Support	499,782.81		17,486,171.87
07/17/15	State of Idaho-Driver Ed Revenue	4,213.31		17,490,385.18
07/20/15	Lincoln County Taxes, ARTEC	862.56		17,491,247.74
07/24/15	State of Idaho-Ag Replacement Tax	13,178.50		17,504,426.24
07/27/15	Jerome County Taxes, Misc. Reimbursements	1,268,113.30		18,772,539.54
07/29/15	FS-Reimburse July Salary & Benefits & W.C., Gooding County Taxes	79,538.11		18,852,077.65
07/31/15	State of Idaho-Federal Program Revenue	70,700.88		18,922,778.53
07/31/15	DL Evans-Interest on Sweep Account	3,599.07		18,926,377.60
07/31/15	DL Evans-Post Reconciliation Correction	134.20		18,926,511.80
				18,926,511.80
07/31/15	Post July AP Bills Payable		767,842.24	18,158,669.56
07/31/15	Post July Salary & Benefits		1,405,897.06	16,752,772.50
				16,752,772.50
				16,752,772.50
Total		\$ 2,077,265.39	\$ 2,173,739.30	\$ 16,752,772.50

Checking account reconciliation for July 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	234,603.93	861,972.75	96,605.98	61,763.66	13,170.56	134,866.60	1,402,983.48
230 Local Contributions	1,500.00						1,500.00
231 Local Copier Maintenance	152.69	3,462.50	391.96	261.59	52.85	514.25	4,835.84
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education	547.91	4,340.00	491.29	325.87	50.34		5,755.41
242 State LEP		9,178.97	1,039.05	622.43	137.97	1,208.50	12,186.92
243 State Professional Technical	135.33	2,088.06	236.35	154.94	24.25		2,638.93
244 State Misc. Grants	5,080.45	12,189.41	1,379.84	859.88	175.86	1,028.50	20,713.94
245 State Technology Grants	7,115.69						7,115.69
246 State Substance Abuse							-
249 ISEE Phase II Grant		665.56	75.35	45.50	9.53	73.35	869.29
251 Title I-A Improving Basic Programs	3,066.60	38,488.98	4,356.94	2,560.06	750.10	12,108.56	61,331.24
253 Title I-C Migratory Children	1,633.95	18,467.43	2,042.55	1,343.92	265.72	2,288.39	26,041.96
257 Title VI-B - IDEA	1,222.50	28,226.76	3,195.26	1,978.92	544.15	7,977.97	43,145.56
258 Title VI-B - IDEA Preschool		960.75	108.76	73.50	21.14		1,164.15
263 Perkins IV Vocational Ed.		2,357.54	266.88	158.00	33.68	257.12	3,073.22
270 Title III-English Language Acquisition	24,055.83	4,420.00	500.34	336.84	51.28		29,364.29
271 Title II-A Improving Teacher Quality	1,839.96	6,242.00	482.91	477.51	62.17	472.33	9,576.88
272 Title VI Rural & Low Income		5,547.58	627.99	419.23	85.97	877.01	7,557.78
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		30,783.70	3,352.87	2,265.49	664.51	9,930.75	46,997.32
310 Bond & Interest	600.00						600.00
410 Capital Projects	464,486.56						464,486.56
420 Plant & Facility	21,800.84						21,800.84
Total of All Funds	767,842.24	1,029,391.99	115,154.32	73,647.34	16,100.08	171,603.33	2,173,739.30
Total Payroll & A.P.	767,842.24	1,405,897.06					2,173,739.30
Difference	-	-					-