

Maintenance and Operation Fund Cash Flow for FY 2016-17

<i>December, 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	\$ 9,983,628.48	\$ 11,089,622.09	\$ 11,315,158.39	\$ 4,034,475.00	\$ 7,280,683.39	180.46%
REVENUES						
Taxes - Local Levies	5,492.82	28,414.42	36,206.70	695,982.00	279,976.47	40.23%
State Support Payments	-	-	-	14,981,031.00	12,586,276.23	84.01%
Other State Support	3,203.04	94,574.11	83,546.87	886,504.00	450,695.58	50.84%
Food Service Payroll	46,607.71	-	57,924.35	598,275.00	330,607.98	55.26%
Other Local Receipts	7,065.15	8,922.96	6,086.96	91,000.00	66,179.52	72.72%
Misc. Receipts	-	-	-	6,500.00	424.78	6.54%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	874.06	-	310.27	-	32,682.90	0.00%
Total Revenues	63,242.78	131,911.49	184,075.15	17,259,292.00	13,746,843.46	79.65%
Total Cash Available	\$ 10,046,871.26	\$ 11,221,533.58	\$ 11,499,233.54	\$ 21,293,767.00	\$ 21,027,526.85	98.75%
EXPENSES						
Monthly Bills	298,020.88	347,856.31	348,625.99	3,243,450.00	2,033,955.90	62.71%
Salaries	871,685.10	914,148.90	970,953.83	9,052,225.00	5,726,919.34	63.27%
Health Insurance & Benefits	149,606.91	158,485.91	173,547.77	1,605,077.00	1,007,569.45	62.77%
PERSI & FICA-MDCR	161,380.00	168,666.99	178,930.28	1,645,565.00	1,055,950.67	64.17%
Food Service Payroll	46,607.71	53,598.10	57,924.35	550,129.00	330,607.98	60.10%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,527,300.60	1,642,756.21	1,729,982.22	16,096,446.00	10,155,003.34	63.09%
Ending Cash Balance	\$ 8,519,570.66	\$ 9,578,777.37	\$ 9,769,251.32	\$ 5,197,321.00	\$ 10,872,523.51	209.19%
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	100.00%
REVENUES						
Taxes - Local Levies	249,345.74	272,267.34	279,976.47	656,500.00	376,523.53	57.35%
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	366,139.74	457,510.81	450,695.58	1,059,092.00	608,396.42	57.45%
Food Service Payroll	292,681.46	246,073.75	330,607.98	754,099.00	423,491.02	56.16%
Other Local Receipts	72,128.70	73,986.51	66,179.52	162,800.00	96,620.48	59.35%
Misc. Receipts	134.20	134.20	424.78	-	(424.78)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,916.70	23,042.64	32,682.90	-	(32,682.90)	0.00%
Total Revenues	13,002,667.35	13,071,336.06	13,746,843.46	20,626,740.00	6,879,896.54	33.35%
Total Cash Available	18,965,329.74	19,248,136.24	19,924,254.66	24,661,215.00	9,022,832.74	36.59%
EXPENSES						
Monthly Bills	1,708,310.15	1,850,362.47	2,033,955.90	3,911,619.00	1,877,663.10	48.00%
Salaries	5,153,062.66	5,389,013.59	5,726,919.34	12,180,271.00	6,453,351.66	52.98%
Health Insurance & Benefits	865,865.81	923,553.55	1,007,569.45	2,275,322.00	1,267,752.55	55.72%
PERSI & FICA-MDCR	956,018.33	992,619.62	1,055,950.67	2,318,269.00	1,262,318.33	54.45%
Food Service Payroll	291,246.71	299,671.85	330,607.98	754,098.00	423,490.02	56.16%
Transfers	-	-	-	-	-	0.00%
Total Expenses	8,974,503.66	9,455,221.08	10,155,003.34	21,439,579.00	11,284,575.66	52.63%
Ending Cash Balance	\$ 9,990,826.08	\$ 9,792,915.16	\$ 9,769,251.32	\$ 3,221,636.00	\$ 6,547,615.32	203.24%
Sweep Account Balance	\$ 8,519,672.01	\$ 9,578,777.37	\$ 9,768,721.66			
Investments Balance	-	-	-			
Total Cash	\$ 8,519,672.01	\$ 9,578,777.37	\$ 9,768,721.66			
Difference	\$ 101.35	\$ -	\$ (529.66)			

<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	14,827.01	1,095.72		29,505.05	12,696.75	11,873.77
232 Local Programs	-	-	7,575.00	5,500.00	10,623.98	48,080.00
233 Albertson's Grants	-	-		1,436.30	-	-
241 Drivers Education	2,064.50	-		18,630.87	7,963.31	3,439.31
242 State LEP	35.00	-		155,970.00	144,853.00	143,522.00
243 State Professional Technical	-	-		21,213.18	26,499.72	72,382.23
244 State Misc. Grants	-	-		78,353.33	126,269.51	102,805.06
245 State Technology Grants	26,189.34	-		26,189.34	25,699.27	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	59,970.73	142,127.30		397,531.29	406,556.91	324,547.66
253 Title I-C Migratory Children	11,427.64	12,251.22	10.00	125,537.05	92,161.87	82,641.46
257 Title VI-B - IDEA	50,959.74	67,982.42		279,914.73	304,464.85	244,614.37
258 Title VI-B - IDEA Preschool	2,085.30	2,928.10		5,744.66	6,501.27	6,969.00
263 Perkins III Vocational Ed.	-	-		28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	566.42	10,486.29		49,728.92	44,094.82	19,873.79
271 Title II-A Improving Teacher Quality	9,068.48	8,591.98		111,542.20	64,183.74	48,451.36
272 Title VI Rural & Low Income	10,482.13	11,195.74		10,482.13	11,195.74	-
273 Title IV-A Safe and Drug Free Schools	-	-		-	-	-
274 Title IV-A 21st Century Grant	-	-		-	-	-
282 Title II-D Technology	-	-		-	-	-
310 Bond & Interest	21,322.37	121,738.95	56,686.82	921,816.09	1,632,153.44	1,474,848.05
410 Capital Projects	7,656.20	6,024.27	1,254.36	23,758.84	32,232.54	18,881.75
420 Plant & Facility	6,017.14	30,109.57	22,723.71	461,253.28	500,973.19	512,932.08
Total of All Funds	222,672.00	414,531.56	88,249.89	2,808,460.22	3,486,645.84	3,149,204.38

<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	-	1,000.00	-	7,000.00	9,818.24	6,000.00
231 Local Copier Maintenance	5,700.93	6,133.36	37.75	33,364.72	36,427.37	25,056.59
232 Local Programs	2,430.10	-	3,050.81	7,880.11	11,385.80	29,807.33
233 Albertson's Grants	114.24	-	-	760.01	114.24	-
241 Drivers Education	716.32	-	395.46	16,870.33	12,371.04	20,051.66
242 State LEP	12,189.76	11,778.96	11,766.60	78,306.60	72,614.76	70,622.23
243 State Professional Technical	7,738.93	7,565.72	7,490.46	36,730.28	40,935.09	36,162.15
244 State Misc. Grants	14,027.77	20,453.14	13,842.96	62,367.65	187,813.76	197,887.91
245 State Technology Grants	2,160.54	10,883.38	1,686.81	112,890.77	138,424.70	143,869.18
246 State Substance Abuse	-	188.43	-	2,593.12	188.43	-
247 State Literacy Grant	-	-	6,510.49	-	-	6,510.49
249 ISEE Phase II Grant	869.65	-	-	4,966.91	1,740.43	-
251 Title I-A Improving Basic Programs	59,688.69	62,863.67	71,641.96	400,292.76	402,960.28	428,864.80
253 Title I-C Migratory Children	11,374.33	12,158.92	11,224.55	76,153.80	87,698.62	77,289.06
257 Title VI-B - IDEA	52,941.84	62,351.14	70,201.93	320,102.38	342,249.11	378,195.58
258 Title VI-B - IDEA Preschool	2,379.25	2,648.56	6,736.80	10,571.84	11,478.13	23,650.42
263 Perkins III Vocational Ed.	13,535.80	3,895.66	3,695.88	30,879.20	20,059.03	24,677.29
270 Title III-English Language Acquisition	3,076.67	-	1,435.92	34,561.24	39,850.58	16,669.93
271 Title II-A Improving Teacher Quality	13,267.08	5,914.30	13,101.62	93,015.67	61,625.70	75,159.54
272 Title VI Rural & Low Income	7,806.82	6,374.78	6,353.66	7,806.82	6,374.78	6,353.66
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	616,277.47	2,107,507.35	1,091,029.67	1,364,598.06	4,791,938.34	6,232,965.33
420 Plant & Facility	32,322.78	32,213.07	113,618.26	315,513.27	317,097.04	1,303,834.44
Total of All Funds	858,618.97	2,353,930.44	1,433,821.59	4,873,498.08	8,635,011.73	11,165,948.85

Fund Title	Cash Balance				Difference
	Beginning	Revenues	Expenditures	Ending	
230 Local Contributions	18,197.44	-	-	18,197.44	-
231 Local Copier Maintenance	(15,336.51)	-	37.75	(15,374.26)	-
232 Local Programs	14,628.48	7,575.00	3,050.81	19,152.67	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	24,879.80	-	395.46	24,484.34	-
242 State LEP	108,165.57	-	11,766.60	96,398.97	-
243 State Professional Technical	(8,713.58)	-	7,490.46	(16,204.04)	-
244 State Misc. Grants	47,123.53	-	13,842.96	33,280.57	-
245 State Technology Grants	(89,997.74)	-	1,686.81	(91,684.55)	-
246 State Substance Abuse	51,354.42	-	-	51,354.42	-
247 State Literacy Grant	198,858.39	-	6,510.49	192,347.90	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(112,158.76)	-	71,641.96	(183,800.72)	-
253 Title I-C Migratory Children	(3,375.11)	10.00	11,224.55	(14,589.66)	-
257 Title VI-B - IDEA	(64,986.35)	-	70,201.93	(135,188.28)	-
258 Title VI-B - IDEA Preschool	(4,372.79)	-	6,736.80	(11,109.59)	-
263 Perkins III Vocational Ed.	(30,896.36)	-	3,695.88	(34,592.24)	-
270 Title III-English Language Acquisition	(12,486.69)	-	1,435.92	(13,922.61)	-
271 Title II-A Improving Teacher Quality	(49,368.57)	-	13,101.62	(62,470.19)	-
272 Title VI Rural & Low Income	(19,073.80)	-	6,353.66	(25,427.46)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,232,426.41	56,686.82	-	1,289,113.23	-
410 Capital Projects	4,155,627.27	1,254.36	1,091,029.67	3,065,851.96	-
420 Plant & Facility	1,961,307.84	22,723.71	113,618.26	1,870,413.29	-
Total	\$ 7,405,757.55	\$ 88,249.89	\$ 1,433,821.59	\$ 6,060,185.85	\$ -

Sweep Account Activity				
Date	Description	Revenue	Expenses	Balance
12/01/16	Beginning Balance			\$ 4,643,926.15
12/01/16	State of Idaho-Maintenance Match Revenue	8,592.00		4,652,518.15
12/02/16	State of Idaho-Medicaid Revenue	83,476.87		4,735,995.02
12/09/16	State of Idaho-Reimburse Subs	70.00		4,736,065.02
12/28/16	Jerome, Gooding, & Lincoln County Property Taxes, FS-Dec PR Sal & Bens, Patterson Grant, Foundation Revenue, Misc Revenue & Refunds	173,709.89		4,909,774.91
12/31/16	DL Evans-Interest on Sweep Account	6,476.28		4,916,251.19
12/31/16	DL Evans-Transfer from CDARS, Adjustment	14,076,989.68		18,993,240.87
12/31/16	Post Dec AP Bills Payable		1,591,629.49	17,401,611.38
12/31/16	Post Dec Salary & Benefits		1,572,174.32	15,829,437.06
				15,829,437.06
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				15,829,437.06
				15,829,437.06
Total		\$ 14,349,314.72	\$ 3,163,803.81	\$ 15,829,437.06

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	9,768,721.66		9,768,721.66
230 Local Contributions	18,197.44		
231 Local Copier Maintenance	(15,374.26)		
232 Local Programs	19,152.67		
233 Albertson's Grants	3,954.66		
241 Drivers Education	24,484.34		
242 State LEP	96,398.97		
243 State Professional Technical	(16,204.04)		
244 State Misc. Grants	33,280.57		
245 State Technology Grants	(91,684.55)		
246 State Substance Abuse	51,354.42		
247 State Literacy Grant	192,347.90		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(183,800.72)		
253 Title I-C Migratory Children	(14,589.66)		
257 Title VI-B - IDEA	(135,188.28)		
258 Title VI-B - IDEA Preschool	(11,109.59)		
263 Perkins III Vocational Ed.	(34,592.24)		
270 Title III-English Language Acquisition	(13,922.61)		
271 Title II-A Improving Teacher Quality	(62,470.19)		
272 Title VI Rural & Low Income	(25,427.46)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			(165,192.63)
310 Bond & Interest	1,289,113.23		1,289,113.23
410 Capital Projects	3,065,851.96		3,065,851.96
420 Plant & Facility	1,870,413.29		1,870,413.29
Total of Accounts	\$ 15,828,907.51		\$ 15,828,907.51
	Difference of ledger to cash totals		(529.66)
	Checks not cleared		284,465.79
	Sweep account balances		15,829,437.06
	Bank balance - DL Evans Sweep Account		16,113,373.17
	Sweep Account reconciliation difference		\$ (529.68)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
12/01/16	Beginning Balance			\$ 14,076,989.68
12/31/16	DL Evans-Transfer from CDARS, Adjustment		14,076,989.68	-
				-
				-
				-
Total		\$ -	\$ 14,076,989.68	\$ -

Checking account reconciliation for December 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	348,625.99	970,953.83	106,409.27	69,741.84	14,441.58	159,106.19	1,669,278.70
230 Local Contributions							-
231 Local Copier Maintenance	37.75						37.75
232 Local Programs	3,050.81						3,050.81
233 Albertson's Grants							-
241 Drivers Education	395.46						395.46
242 State LEP		8,574.88	970.66	601.60	133.06	1,486.40	11,766.60
243 State Professional Technical	4,857.63	2,193.82	248.33	165.21	25.47		7,490.46
244 State Misc. Grants	109.67	10,541.61	1,193.32	729.96	156.17	1,112.23	13,842.96
245 State Technology Grants	1,686.81						1,686.81
246 State Substance Abuse							-
247 State Literacy Grant	3,785.60	1,969.33	222.93	143.50	30.94	358.19	6,510.49
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	1,174.89	47,203.55	5,289.01	3,333.79	853.09	13,787.63	71,641.96
253 Title I-C Migratory Children	792.18	6,861.37	736.66	455.52	135.20	2,243.62	11,224.55
257 Title VI-B - IDEA	14,063.58	39,439.55	4,297.20	2,895.91	660.25	8,845.44	70,201.93
258 Title VI-B - IDEA Preschool	5,391.56	1,111.50	125.82	85.03	22.89		6,736.80
263 Perkins III Vocational Ed.	480.93	2,457.46	278.19	164.01	34.84	280.45	3,695.88
270 Title III-English Language Acquisition	1,435.92						1,435.92
271 Title II-A Improving Teacher Quality	1,092.78	9,790.33	855.15	702.15	100.31	560.90	13,101.62
272 Title VI Rural & Low Income		4,577.54	518.17	344.48	72.12	841.35	6,353.66
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		38,533.20	4,000.57	2,779.17	807.18	14,583.40	60,703.52
310 Bond & Interest							-
410 Capital Projects	1,091,029.67						1,091,029.67
420 Plant & Facility	113,618.26						113,618.26
Total of All Funds	1,591,629.49	1,144,207.97	125,145.28	82,142.17	17,473.10	203,205.80	3,163,803.81
Total Payroll & A.P.	1,591,629.49	1,572,174.32					3,163,803.81
Difference	-	-					-