

Maintenance and Operation Fund Cash Flow for FY 2016-17

July, 31						
Current Months Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	YTD Activity 2016-17	%
Beginning Cash Balance	\$ 5,585,338.59	\$ 5,962,662.39	\$ 6,176,800.18	\$ 4,034,475.00	\$ 2,142,325.18	65.32%
REVENUES						
Taxes - Local Levies	239,813.07	209,450.31	237,427.09	656,500.00	237,427.09	36.17%
State Support Payments	384,789.56	499,782.81	390,013.23	18,037,850.00	390,013.23	2.16%
Other State Support	14,548.08	27,431.00	13,178.50	1,052,792.00	13,178.50	1.25%
Food Service Payroll	48,956.81	44,731.83	50,671.67	754,098.00	50,671.67	6.72%
Other Local Receipts	40,174.84	5,321.97	7,999.33	157,300.00	7,999.33	5.09%
Misc. Receipts	35.68	134.20	-	5,500.00	-	0.00%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	19,102.47	21,946.84	22,434.54	-	22,434.54	0.00%
Total Revenues	747,420.51	808,798.96	721,724.36	20,664,040.00	721,724.36	3.49%
Total Cash Available	6,332,759.10	6,771,461.35	6,898,524.54	24,698,515.00	2,864,049.54	11.60%
EXPENSES						
Monthly Bills	192,044.34	234,603.93	321,522.92	3,911,619.00	321,522.92	8.22%
Salaries	834,871.13	861,972.75	906,052.32	12,180,271.00	906,052.32	7.44%
Health Insurance & Benefits	134,343.09	148,037.16	156,397.32	2,275,322.00	156,397.32	6.87%
PERSI & FICA-MDCR	155,680.11	160,635.13	168,730.63	2,318,269.00	168,730.63	7.28%
Food Service Payroll	48,956.81	44,731.83	50,671.67	754,098.00	50,671.67	6.72%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,365,895.48	1,449,980.80	1,603,374.86	21,439,579.00	1,603,374.86	7.48%
Ending Cash Balance	\$ 4,966,863.62	\$ 5,321,480.55	\$ 5,295,149.68	\$ 3,258,936.00	\$ 1,260,674.68	38.68%
Year to Date Activity						
	2014-15	2015-16	Actual 2016-17	Budget 2016-17	Difference	%
Beginning Cash Balance	\$ 5,585,338.59	\$ 5,962,662.39	\$ 6,176,800.18	\$ 4,034,475.00	\$ 2,142,325.18	100.00%
REVENUES						
Taxes - Local Levies	239,813.07	209,450.31	237,427.09	656,500.00	419,072.91	63.83%
State Support Payments	384,789.56	499,782.81	390,013.23	18,037,850.00	17,647,836.77	97.84%
Other State Support	14,548.08	27,431.00	13,178.50	1,052,792.00	1,039,613.50	98.75%
Food Service Payroll	48,956.81	44,731.83	50,671.67	754,098.00	703,426.33	93.28%
Other Local Receipts	40,174.84	5,321.97	7,999.33	157,300.00	149,300.67	94.91%
Misc. Receipts	35.68	134.20	-	5,500.00	5,500.00	100.00%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	19,102.47	21,946.84	22,434.54	-	(22,434.54)	0.00%
Total Revenues	747,420.51	808,798.96	721,724.36	20,664,040.00	19,942,315.64	96.51%
Total Cash Available	6,332,759.10	6,771,461.35	6,898,524.54	24,698,515.00	22,084,640.82	89.42%
EXPENSES						
Monthly Bills	192,044.34	234,603.93	321,522.92	3,911,619.00	3,590,096.08	91.78%
Salaries	834,871.13	861,972.75	906,052.32	12,180,271.00	11,274,218.68	92.56%
Health Insurance & Benefits	134,343.09	148,037.16	156,397.32	2,275,322.00	2,118,924.68	93.13%
PERSI & FICA-MDCR	155,680.11	160,635.13	168,730.63	2,318,269.00	2,149,538.37	92.72%
Food Service Payroll	48,956.81	44,731.83	50,671.67	754,098.00	703,426.33	93.28%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,365,895.48	1,449,980.80	1,603,374.86	21,439,579.00	19,836,204.14	92.52%
Ending Cash Balance	\$ 4,966,863.62	\$ 5,321,480.55	\$ 5,295,149.68	\$ 3,258,936.00	\$ 2,036,213.68	62.48%
Sweep Account Balance	\$ 4,966,863.62	\$ 5,321,480.55	\$ 5,295,149.68			
Investments Balance	-	-	-			
Total Cash	\$ 4,966,863.62	\$ 5,321,480.55	\$ 5,295,149.68			
Difference	\$ -	\$ -	\$ -			

<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	11,906.44	10.00	2,191.44	11,906.44	10.00	2,191.44
232 Local Programs	-	-	-	-	-	-
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	12,479.87	4,213.31	-	12,479.87	4,213.31	-
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	-	-	-	-	-	-
244 State Misc. Grants	-	19,999.17	2,446.40	-	19,999.17	2,446.40
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	75,689.71	57,543.97	66,460.30	75,689.71
253 Title I-C Migratory Children	59,994.34	14,343.65	39,306.39	59,994.34	14,343.65	39,306.39
257 Title VI-B - IDEA	65,428.62	67,929.27	64,473.05	65,428.62	67,929.27	64,473.05
258 Title VI-B - IDEA Preschool	5,778.71	2,577.41	4,187.56	5,778.71	2,577.41	4,187.56
263 Perkins IV Vocational Ed.	28,318.29	-	3,537.53	28,318.29	-	3,537.53
270 Title III-English Language Acquisition	20,076.34	4,144.24	16,645.09	20,076.34	4,144.24	16,645.09
271 Title II-A Improving Teacher Quality	30,488.35	8,472.34	16,322.05	30,488.35	8,472.34	16,322.05
272 Title VI Rural & Low Income	19,441.01	7,559.22	5,939.46	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	685,637.71	854,547.03	1,016,774.85	685,637.71	854,547.03	1,016,774.85
410 Capital Projects	1,878.49	6,056.47	4,897.04	1,878.49	6,056.47	4,897.04
420 Plant & Facility	283,275.78	216,786.76	246,186.32	283,275.78	216,786.76	246,186.32
Total of All Funds	1,313,046.59	1,273,099.17	1,498,596.89	1,293,605.58	1,265,539.95	1,492,657.43

<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	500.00	1,500.00	3,500.00	500.00	1,500.00	3,500.00
231 Local Copier Maintenance	4,486.78	4,835.84	5,396.26	4,486.78	4,835.84	5,396.26
232 Local Programs	-	-	-	-	-	-
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	5,333.23	5,755.41	6,503.85	5,333.23	5,755.41	6,503.85
242 State LEP	12,867.58	12,186.92	11,749.61	12,867.58	12,186.92	11,749.61
243 State Professional Technical	3,264.50	2,638.93	5,240.41	3,264.50	2,638.93	5,240.41
244 State Misc. Grants	8,451.36	20,713.94	47,500.46	8,451.36	20,713.94	47,500.46
245 State Technology Grants	1,765.62	7,115.69	86,335.80	1,765.62	7,115.69	86,335.80
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	471.00	869.29	-	471.00	869.29	-
251 Title I-A Improving Basic Programs	77,522.42	61,331.24	65,115.95	77,522.42	61,331.24	65,115.95
253 Title I-C Migratory Children	24,048.09	26,041.96	18,552.93	24,048.09	26,041.96	18,552.93
257 Title VI-B - IDEA	44,729.56	43,145.56	49,391.99	44,729.56	43,145.56	49,391.99
258 Title VI-B - IDEA Preschool	1,109.98	1,164.15	1,269.56	1,109.98	1,164.15	1,269.56
263 Perkins IV Vocational Ed.	3,008.70	3,073.22	3,147.53	3,008.70	3,073.22	3,147.53
270 Title III-English Language Acquisition	7,393.27	29,364.29	-	7,393.27	29,364.29	-
271 Title II-A Improving Teacher Quality	8,375.51	9,576.88	1,452.23	8,375.51	9,576.88	1,452.23
272 Title VI Rural & Low Income	8,815.79	7,557.78	5,782.36	8,815.79	7,557.78	5,782.36
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	600.00	600.00	-	600.00	600.00
410 Capital Projects	97,946.45	464,486.56	1,758,239.54	97,946.45	464,486.56	1,758,239.54
420 Plant & Facility	19,657.35	21,800.84	2,895.46	19,657.35	21,800.84	2,895.46
Total of All Funds	329,747.19	723,758.50	2,072,673.94	329,747.19	723,758.50	2,072,673.94

<i>Fund Title</i>	<i>Cash Balance</i>				<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	
230 Local Contributions	24,197.44	-	3,500.00	20,697.44	-
231 Local Copier Maintenance	(2,191.44)	2,191.44	5,396.26	(5,396.26)	-
232 Local Programs	880.00	-	-	880.00	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	41,096.69	-	6,503.85	34,592.84	-
242 State LEP	25,358.54	-	11,749.61	13,608.93	-
243 State Professional Technical	(52,424.12)	-	5,240.41	(57,664.53)	-
244 State Misc. Grants	128,363.42	2,446.40	47,500.46	83,309.36	-
245 State Technology Grants	22,379.67	-	86,335.80	(63,956.13)	-
246 State Substance Abuse	51,354.42	-	-	51,354.42	-
249 ISEE Phase II Grant	0.00	-	-	0.00	-
251 Title I-A Improving Basic Programs	(79,483.58)	75,689.71	65,115.95	(68,909.82)	-
253 Title I-C Migratory Children	(19,942.06)	39,306.39	18,552.93	811.40	-
257 Title VI-B - IDEA	(67,414.40)	64,473.05	49,391.99	(52,333.34)	-
258 Title VI-B - IDEA Preschool	(1,154.85)	4,187.56	1,269.56	1,763.15	-
263 Perkins IV Vocational Ed.	(13,452.48)	3,537.53	3,147.53	(13,062.48)	-
270 Title III-English Language Acquisition	(17,126.47)	16,645.09	-	(481.38)	-
271 Title II-A Improving Teacher Quality	(35,762.01)	16,322.05	1,452.23	(20,892.19)	-
272 Title VI Rural & Low Income	(9,376.00)	5,939.46	5,782.36	(9,218.90)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,876,586.44	1,016,774.85	600.00	2,892,761.29	-
410 Capital Projects	9,279,935.54	4,897.04	1,758,239.54	7,526,593.04	-
420 Plant & Facility	2,661,315.65	246,186.32	2,895.46	2,904,606.51	-
Total	\$ 13,817,095.06	\$ 1,498,596.89	\$ 2,072,673.94	\$ 13,243,018.01	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
07/01/16	Beginning Balance			\$ 5,948,070.13
07/13/16	State of Idaho-Federal Programs	222,563.31		6,170,633.44
07/18/16	State of Idaho-Base Support	390,013.23		6,560,646.67
07/20/16	State of Idaho-Perkins Revenue	3,537.53		6,564,184.20
07/20/16	Copier Consortium-Wendell, School Psych, Franklin Covey Refund	10,893.46		6,575,077.66
07/26/16	State of Idaho-Ag Property Tax Replacement	13,178.50		6,588,256.16
07/26/16	Jerome, Gooding, Lincoln County Property Tax, FS-Reimburse July Salary & Benefits, FS-Reimburse Workers Comp, Misc Revenue	1,572,400.10		8,160,656.26
07/31/16	DL Evans-Interest on Sweep Account	1,173.89		8,161,830.15
				8,161,830.15
				8,161,830.15
				8,161,830.15
07/31/16	Post July AP Bills Payable		2,207,701.04	5,954,129.11
07/31/16	Post July Salary & Benefits		1,468,347.76	4,485,781.35
				4,485,781.35
				4,485,781.35
				4,485,781.35
				4,485,781.35
				4,485,781.35
Total		\$ 2,213,760.02	\$ 3,676,048.80	\$ 4,485,781.35

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	5,295,149.68	5,295,149.68
230 Local Contributions	20,697.44	
231 Local Copier Maintenance	(5,396.26)	
232 Local Programs	880.00	
233 Albertson's Grants	3,954.66	
241 Drivers Education	34,592.84	
242 State LEP	13,608.93	
243 State Professional Technical	(57,664.53)	
244 State Misc. Grants	83,309.36	
245 State Technology Grants	(63,956.13)	
246 State Substance Abuse	51,354.42	
249 ISEE Phase II Grant	-	
251 Title I-A Improving Basic Programs	(68,909.82)	
253 Title I-C Migratory Children	811.40	
257 Title VI-B - IDEA	(52,333.34)	
258 Title VI-B - IDEA Preschool	1,763.15	
263 Perkins IV Vocational Ed.	(13,062.48)	
270 Title III-English Language Acquisition	(481.38)	
271 Title II-A Improving Teacher Quality	(20,892.19)	
272 Title VI Rural & Low Income	(9,218.90)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(80,942.83)
310 Bond & Interest	2,892,761.29	2,892,761.29
410 Capital Projects	7,526,593.04	7,526,593.04
420 Plant & Facility	2,904,606.51	2,904,606.51
Total of Accounts	\$ 18,538,167.69	\$ 18,538,167.69
Difference of ledger to cash totals		-
Checks not cleared		1,787,800.58
Sweep account balances		4,485,781.35
Bank balance - DL Evans Sweep Account		6,273,581.93
Sweep Account reconciliation difference		\$ -

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
07/01/16	Beginning Balance			\$ 14,045,825.00
07/31/16	DL Evans-Interest on CDARS Cd	6,561.23		14,052,386.23
				14,052,386.23
				14,052,386.23
				14,052,386.23
Total		\$ 6,561.23	\$ -	\$ 14,052,386.23

Checking account reconciliation for July 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	321,522.92	906,052.32	101,404.39	64,887.99	13,766.98	142,630.34	1,550,264.94
230 Local Contributions	3,500.00						3,500.00
231 Local Copier Maintenance	530.79	3,601.00	407.63	272.19	54.45	530.20	5,396.26
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education	1,296.54	4,340.00	491.29	325.67	50.35		6,503.85
242 State LEP		8,641.62	978.22	565.85	134.23	1,429.69	11,749.61
243 State Professional Technical	2,664.00	2,147.84	243.14	160.52	24.91		5,240.41
244 State Misc. Grants	27,597.45	14,809.13	1,676.39	1,065.18	231.51	2,120.80	47,500.46
245 State Technology Grants	86,335.80						86,335.80
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs		43,396.62	4,912.54	3,048.63	823.84	12,934.32	65,115.95
253 Title I-C Migratory Children	518.54	13,062.95	1,477.61	927.20	207.82	2,358.81	18,552.93
257 Title VI-B - IDEA	2,000.00	32,134.79	3,637.66	2,318.70	605.70	8,695.14	49,391.99
258 Title VI-B - IDEA Preschool		1,048.50	118.69	80.21	22.16		1,269.56
263 Perkins IV Vocational Ed.		2,413.35	273.19	161.55	34.34	265.10	3,147.53
270 Title III-English Language Acquisition							-
271 Title II-A Improving Teacher Quality		1,352.00		100.23			1,452.23
272 Title VI Rural & Low Income		4,150.00	469.78	300.13	67.15	795.30	5,782.36
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		34,278.59	3,827.50	2,438.25	741.18	11,824.40	53,109.92
310 Bond & Interest	600.00						600.00
410 Capital Projects	1,758,239.54						1,758,239.54
420 Plant & Facility	2,895.46						2,895.46
Total of All Funds	2,207,701.04	1,071,428.71	119,918.03	76,652.30	16,764.62	183,584.10	3,676,048.80
Total Payroll & A.P.	2,207,701.04	1,468,347.76					3,676,048.80