

Maintenance and Operation Fund Cash Flow for FY 2015-16

<i>March, 2016</i>	<i>Current Months Activity</i>					
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>YTD Activity 2015-16</i>	<i>%</i>
Beginning Cash Balance	\$ 9,416,686.04	\$ 9,737,031.72	\$ 10,466,781.79	\$ 3,949,941.00	\$ 6,516,840.79	164.99%
REVENUES						
Taxes - Local Levies	2,930.76	5,337.11	4,021.56	695,982.00	632,745.98	90.91%
State Support Payments	-	-	-	14,981,031.00	11,998,320.81	80.09%
Other State Support	440.03	85,097.61	74,000.09	886,504.00	618,685.92	69.79%
Food Service Payroll	47,944.02	93,670.37	100,898.37	598,275.00	451,886.30	75.53%
Other Local Receipts	4,900.04	76,741.22	16,641.58	91,000.00	120,572.52	132.50%
Misc. Receipts	-	-	-	6,500.00	134.20	2.06%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	349.43	589.41	1,001.55	-	24,586.74	0.00%
Total Revenues	56,564.28	261,435.72	196,563.15	17,259,292.00	17,450,234.45	101.11%
Total Cash Available	9,473,250.32	9,998,467.44	10,663,344.94	21,209,233.00	23,967,075.24	113.00%
EXPENSES						
Monthly Bills	287,014.07	312,439.78	328,298.73	3,243,450.00	2,895,840.53	89.28%
Salaries	843,361.80	867,910.23	915,394.93	9,052,225.00	8,124,720.94	89.75%
Health Insurance & Benefits	135,471.62	149,940.83	157,752.83	1,605,077.00	1,399,498.54	87.19%
PERSI & FICA-MDCR	154,891.46	160,341.33	167,182.54	1,645,565.00	1,495,676.41	90.89%
Food Service Payroll	47,944.02	47,390.91	49,441.79	550,129.00	451,886.30	82.14%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,468,682.97	1,538,023.08	1,618,070.82	16,096,446.00	14,367,622.72	89.26%
Ending Cash Balance	\$ 8,004,567.35	\$ 8,460,444.36	\$ 9,045,274.12	\$ 5,112,787.00	\$ 9,599,452.52	187.75%
Year to Date Activity						
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>Difference</i>	<i>%</i>
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	638,414.31	653,529.38	632,745.98	651,393.00	18,647.02	2.86%
State Support Payments	13,363,061.18	14,413,434.64	15,447,602.16	16,799,990.00	1,352,387.84	8.05%
Other State Support	631,129.85	731,781.49	742,342.76	1,083,993.00	341,650.24	31.52%
Food Service Payroll	434,260.99	430,798.32	451,886.30	688,566.00	236,679.70	34.37%
Other Local Receipts	199,314.07	181,467.78	150,831.11	127,310.00	(23,521.11)	-18.48%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	5,073.75	23,607.48	24,691.94	-	(24,691.94)	0.00%
Total Revenues	15,269,621.17	16,434,654.77	17,450,234.45	19,357,752.00	1,907,517.55	9.85%
Total Cash Available	21,199,180.79	22,019,993.36	23,412,896.84	23,307,693.00	(105,203.84)	-0.45%
EXPENSES						
Monthly Bills	2,391,209.90	2,626,682.14	2,895,840.53	3,567,991.00	672,150.47	18.84%
Salaries	7,743,257.85	7,750,226.40	8,124,720.94	11,314,424.00	3,189,703.06	28.19%
Health Insurance & Benefits	1,205,524.33	1,315,406.66	1,399,498.54	2,060,085.00	660,586.46	32.07%
PERSI & FICA-MDCR	1,420,229.74	1,436,435.48	1,495,676.41	2,157,161.00	661,484.59	30.66%
Food Service Payroll	434,391.62	430,798.32	451,886.30	688,566.00	236,679.70	34.37%
Transfers	-	-	-	-	-	0.00%
Total Expenses	13,194,613.44	13,559,549.00	14,367,622.72	19,788,227.00	5,420,604.28	27.39%
Ending Cash Balance	\$ 8,004,567.35	\$ 8,460,444.36	\$ 9,045,274.12	\$ 3,519,466.00	\$ 5,525,808.12	157.01%
Sweep Account Balance	\$ 8,004,567.36	\$ 8,460,421.07	\$ 9,044,694.55			
Investments Balance	-	-	-			
Total Cash	\$ 8,004,567.36	\$ 8,460,421.07	\$ 9,044,694.55			
Difference	\$ 0.01	\$ (23.29)	\$ (579.57)			

<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	-	-	-	1,000.00	-	-
231 Local Copier Maintenance	10.00	2,761.60	2,211.44	1,460.80	33,637.45	23,202.08
232 Local Programs	-	1,000.00	-	17,192.93	6,500.00	10,623.98
233 Albertson's Grants	824.04	-	-	2,509.30	2,575.60	-
241 Drivers Education	-	4,500.00	8,000.00	16,238.57	32,263.34	15,963.31
242 State LEP	-	-	-	168,116.00	155,970.00	144,853.00
243 State Professional Technical	-	-	-	70,222.88	89,123.67	91,846.34
244 State Misc. Grants	29,182.50	12,951.50	32,451.15	32,596.30	139,711.11	169,170.36
245 State Technology Grants	-	82,721.00	-	81,428.94	108,910.34	161,843.27
246 State Substance Abuse	-	-	-	-	25,236.00	33,583.00
249 ISEE Phase II Grant	1,415.51	-	-	69,759.33	-	-
251 Title I-A Improving Basic Programs	59,924.03	60,009.80	68,848.88	535,391.45	576,406.17	622,863.22
253 Title I-C Migratory Children	11,433.68	10,421.94	11,778.20	99,262.39	157,706.18	126,493.90
257 Title VI-B - IDEA	55,809.00	55,370.97	60,168.84	436,702.01	437,984.48	467,152.65
258 Title VI-B - IDEA Preschool	3,999.41	2,299.63	3,743.59	16,313.91	12,090.28	15,804.54
263 Perkins III Vocational Ed.	-	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	196.23	2,197.18	3,127.32	72,522.17	55,352.16	55,278.75
271 Title II-A Improving Teacher Quality	5,531.05	7,923.91	10,702.05	130,634.77	141,002.77	143,197.79
272 Title VI Rural & Low Income	8,743.44	8,137.27	7,029.78	40,379.59	34,696.68	31,318.07
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	34,224.87	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	8,292.86	19,431.90	16,569.16	1,962,248.69	2,341,751.92	3,071,519.99
410 Capital Projects	-	6,444.12	5,793.51	-	42,326.75	49,706.88
420 Plant & Facility	8,507.86	5,783.64	15,964.28	685,709.88	822,698.57	884,146.49
Total of All Funds	193,869.61	281,954.46	246,388.20	4,511,499.66	5,244,261.76	6,139,047.55

<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	2,208.77	-	-	18,259.19	14,000.00	14,318.24
231 Local Copier Maintenance	5,829.55	6,184.28	5,591.85	48,441.70	50,080.16	52,538.06
232 Local Programs	203.69	725.64	-	5,229.62	8,691.64	16,410.21
233 Albertson's Grants	303.00	-	-	10,127.31	1,197.01	114.24
241 Drivers Education	-	1,331.18	143.78	15,921.84	18,246.67	12,741.62
242 State LEP	12,465.37	9,973.17	12,314.77	105,933.04	114,053.08	108,634.15
243 State Professional Technical	5,349.60	7,019.12	5,758.70	59,163.70	55,245.20	62,923.15
244 State Misc. Grants	-	21,555.83	26,392.97	3,368.80	120,105.53	264,832.12
245 State Technology Grants	4,300.83	1,950.18	1,621.77	53,257.56	118,308.75	150,855.57
246 State Substance Abuse	-	188.43	-	-	2,781.55	188.43
249 ISEE Phase II Grant	471.00	869.29	-	67,730.33	7,574.78	1,740.43
251 Title I-A Improving Basic Programs	56,703.61	63,074.39	65,423.48	524,656.80	582,553.34	621,826.40
253 Title I-C Migratory Children	9,637.60	11,984.52	11,726.99	86,165.04	108,613.12	121,558.72
257 Title VI-B - IDEA	55,660.11	51,641.38	59,452.56	502,056.23	476,871.67	501,942.33
258 Title VI-B - IDEA Preschool	3,824.14	1,963.56	3,143.97	24,048.99	16,501.77	21,276.81
263 Perkins III Vocational Ed.	3,616.49	3,073.20	3,643.25	33,964.29	43,461.82	34,394.02
270 Title III-English Language Acquisition	342.75	410.76	677.00	53,448.87	37,518.57	51,711.51
271 Title II-A Improving Teacher Quality	4,673.52	9,903.41	1,690.09	130,185.77	119,112.57	136,415.57
272 Title VI Rural & Low Income	8,887.59	8,739.95	6,998.40	43,100.06	32,954.50	27,120.73
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	(215.95)	(60.56)	-	55,469.08	0.04	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	13,749.99	6,750.00	500.00	1,943,698.22	2,703,118.80	2,868,667.52
410 Capital Projects	-	412,286.55	1,064,666.95	-	2,743,955.64	7,505,819.29
420 Plant & Facility	44,710.36	2,277.19	8,081.63	381,456.61	326,786.51	420,506.83
Total of All Funds	232,722.02	621,841.47	1,277,828.16	4,165,683.05	7,701,732.72	12,996,535.95

<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	10,368.75	-	-	10,368.75	-
231 Local Copier Maintenance	(24,924.82)	2,211.44	5,591.85	(28,305.23)	-
232 Local Programs	(4,130.89)	-	-	(4,130.89)	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,070.67	8,000.00	143.78	38,926.89	-
242 State LEP	72,907.44	-	12,314.77	60,592.67	-
243 State Professional Technical	12,093.88	-	5,758.70	6,335.18	-
244 State Misc. Grants	(10,375.44)	32,451.15	26,392.97	(4,317.26)	-
245 State Technology Grants	22,180.13	-	1,621.77	20,558.36	-
246 State Substance Abuse	35,338.42	-	-	35,338.42	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(70,034.90)	68,848.88	65,423.48	(66,609.50)	-
253 Title I-C Migratory Children	9,181.51	11,778.20	11,726.99	9,232.72	-
257 Title VI-B - IDEA	(63,774.19)	60,168.84	59,452.56	(63,057.91)	-
258 Title VI-B - IDEA Preschool	(710.88)	3,743.59	3,143.97	(111.26)	-
263 Perkins III Vocational Ed.	(24,604.33)	-	3,643.25	(28,247.58)	-
270 Title III-English Language Acquisition	(3,608.70)	3,127.32	677.00	(1,158.38)	-
271 Title II-A Improving Teacher Quality	(30,142.01)	10,702.05	1,690.09	(21,130.05)	-
272 Title VI Rural & Low Income	(13,182.32)	7,029.78	6,998.40	(13,150.94)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,758,307.74	16,569.16	500.00	1,774,376.90	-
410 Capital Projects	13,653,710.57	5,793.51	1,064,666.95	12,594,837.13	-
420 Plant & Facility	2,725,862.12	15,964.28	8,081.63	2,733,744.77	-
Total	\$ 18,089,485.56	\$ 246,388.20	\$ 1,277,828.16	\$ 17,058,045.60	\$ -

<i>Date</i>	<i>Description</i>	<i>Sweep Account Activity</i>		<i>Balance</i>
		<i>Revenue</i>	<i>Expenses</i>	
03/01/16	Beginning Balance			\$ 11,033,903.52
03/01/16	FS-Reimburse Feb Salary & Benefits, Misc.			11,033,903.52
	Reimbursements, Wendell Copier Consortium & Shared Psychologist	57,774.05		11,091,677.57
03/02/16	State of Idaho-ID Core Coach Revenue	32,451.15		11,124,128.72
03/15/16	State of Idaho-Federal Programs	151,453.29		11,275,582.01
03/16/16	Jerome County Taxes, P-Tech Stipend, Driver Ed Student Fees, Reimburse Student Payroll, Misc Revenues	35,746.69		11,311,328.70
03/23/16	FS-Reimburse Mar Salary & Benefits, Misc. Reimbursements, Gooding County Taxes, Starr Corp Scoreboard Donation	67,740.09		11,379,068.79
03/29/16	State of Idaho-Federal Programs	13,829.37		11,392,898.16
03/31/16	State of Idaho-Medicaid Revenue	74,000.09		11,466,898.25
03/31/16	DL Evans-Interest on Sweep Account	2,160.27		11,469,058.52
03/31/16	Post Mar AP Bills Payable		1,429,146.45	10,039,912.07
03/31/16	Post Mar Salary & Benefits		1,466,752.53	8,573,159.54
				8,573,159.54
				8,573,159.54
Total		\$ 435,155.00	\$ 2,895,898.98	\$ 8,573,159.54

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	9,044,694.55	9,044,694.55
230 Local Contributions	10,368.75	
231 Local Copier Maintenance	(28,305.23)	
232 Local Programs	(4,130.89)	
233 Albertson's Grants	3,954.66	
241 Drivers Education	38,926.89	
242 State LEP	60,592.67	
243 State Professional Technical	6,335.18	
244 State Misc. Grants	(4,317.26)	
245 State Technology Grants	20,558.36	
246 State Substance Abuse	35,338.42	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(66,609.50)	
253 Title I-C Migratory Children	9,232.72	
257 Title VI-B - IDEA	(63,057.91)	
258 Title VI-B - IDEA Preschool	(111.26)	
263 Perkins III Vocational Ed.	(28,247.58)	
270 Title III-English Language Acquisition	(1,158.38)	
271 Title II-A Improving Teacher Quality	(21,130.05)	
272 Title VI Rural & Low Income	(13,150.94)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(44,913.20)
310 Bond & Interest	1,774,376.90	1,774,376.90
410 Capital Projects	12,594,837.13	12,594,837.13
420 Plant & Facility	2,733,744.77	2,733,744.77
Total of Accounts	\$ 26,102,740.15	\$ 26,102,740.15

	Difference of ledger to cash totals			(579.57)
	Checks not cleared			16,375.01
	Sweep account balances			8,573,159.54
	Bank balance - DL Evans Sweep Account			8,588,954.93
	Sweep Account reconciliation difference			\$ (579.62)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
03/01/16	Beginning Balance			\$ 17,522,363.72
03/31/16	DL Evans-Interest on CEDARS CD	7,796.35		17,530,160.07
				17,530,160.07
				17,530,160.07
				17,530,160.07
Total		\$ 7,796.35	\$ -	\$ 17,530,160.07

Checking account reconciliation for March 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	328,298.73	915,394.93	99,350.37	65,467.58	13,676.69	144,076.14	1,566,264.44
230 Local Contributions							-
231 Local Copier Maintenance	892.75	3,462.50	391.96	261.59	52.85	530.20	5,591.85
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education		120.00	13.58	8.81	1.39		143.78
242 State LEP		9,166.62	978.22	606.01	134.23	1,429.69	12,314.77
243 State Professional Technical	3,182.29	2,147.84	243.14	160.52	24.91		5,758.70
244 State Misc. Grants	6,970.48	14,409.13	1,631.11	1,034.58	226.87	2,120.80	26,392.97
245 State Technology Grants	1,621.77						1,621.77
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	309.37	43,396.62	4,912.54	3,046.79	823.84	12,934.32	65,423.48
253 Title I-C Migratory Children	1,354.79	6,672.09	755.27	452.24	133.79	2,358.81	11,726.99
257 Title VI-B - IDEA	10,220.56	33,852.83	3,629.10	2,450.11	604.82	8,695.14	59,452.56
258 Title VI-B - IDEA Preschool	1,874.41	1,048.50	118.69	80.21	22.16		3,143.97
263 Perkins III Vocational Ed.	495.72	2,413.35	273.19	161.55	34.34	265.10	3,643.25
270 Title III-English Language Acquisition	677.00						677.00
271 Title II-A Improving Teacher Quality		1,579.50	(6.62)	117.89	(0.68)		1,690.09
272 Title VI Rural & Low Income		5,164.00	584.57	375.62	78.91	795.30	6,998.40
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		33,308.42	3,579.80	2,364.59	729.17	11,824.40	51,806.38
310 Bond & Interest	500.00						500.00
410 Capital Projects	1,064,666.95						1,064,666.95
420 Plant & Facility	8,081.63						8,081.63
Total of All Funds	1,429,146.45	1,072,136.33	116,454.92	76,588.09	16,543.29	185,029.90	2,895,898.98
Total Payroll & A.P.	1,429,146.45	1,466,752.53					2,895,898.98
Difference	-	-					-