

Maintenance and Operation Fund Cash Flow for FY 2015-16

November, 2015						
Current Months Activity						
	2013-14	2014-15	Actual 2015-16	Budget 2015-16	YTD Activity 2015-16	%
Beginning Cash Balance	\$ 9,975,693.52	\$ 8,446,069.36	\$ 9,299,214.73	\$ 3,949,941.00	\$ 5,349,273.73	135.43%
REVENUES						
Taxes - Local Levies	3,186.55	2,327.32	3,998.65	651,393.00	243,852.92	37.44%
State Support Payments	2,880,691.00	3,004,796.00	3,290,211.00	16,799,990.00	11,998,320.81	71.42%
Other State Support	3,382.11	35,734.88	2,618.81	1,083,993.00	362,936.70	33.48%
Food Service Payroll	51,849.20	48,237.03	51,853.72	688,566.00	246,073.75	35.74%
Other Local Receipts	103,960.83	5,047.37	12,204.01	127,310.00	65,063.55	51.11%
Misc. Receipts	(516.00)	-	-	6,500.00	134.20	2.06%
Transfers	(632.98)	-	-	-	-	0.00%
Expenses Reversed	574.12	1,677.52	510.80	-	23,042.64	0.00%
Total Revenues	3,042,494.83	3,097,820.12	3,361,396.99	19,357,752.00	12,939,424.57	66.84%
Total Cash Available	13,018,188.35	11,543,889.48	12,660,611.72	23,307,693.00	18,288,698.30	78.47%
EXPENSES						
Monthly Bills	339,496.97	340,337.54	298,329.94	3,567,991.00	1,502,506.16	42.11%
Salaries	850,895.42	862,727.78	900,544.36	11,314,424.00	4,474,864.69	39.55%
Health Insurance & Benefits	135,807.49	149,566.06	156,050.30	2,060,085.00	765,067.64	37.14%
PERSI & FICA-MDCR	156,339.02	159,392.59	164,211.31	2,157,161.00	823,952.63	38.20%
Food Service Payroll	51,849.21	48,237.03	51,853.72	688,566.00	246,073.75	35.74%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,534,388.11	1,560,261.00	1,570,989.63	19,788,227.00	7,812,464.87	39.48%
Ending Cash Balance	\$ 11,483,800.24	\$ 9,983,628.48	\$ 11,089,622.09	\$ 3,519,466.00	\$ 10,476,233.43	297.67%
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	269,835.65	275,939.23	243,852.92	651,393.00	407,540.08	62.56%
State Support Payments	11,694,832.35	10,881,268.56	11,998,320.81	16,799,990.00	4,801,669.19	28.58%
Other State Support	305,609.66	340,144.76	362,936.70	1,083,993.00	721,056.30	66.52%
Food Service Payroll	239,719.02	244,639.00	246,073.75	688,566.00	442,492.25	64.26%
Other Local Receipts	157,135.16	81,431.30	65,063.55	127,310.00	62,246.45	48.89%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	2,836.87	22,034.42	23,042.64	-	(23,042.64)	0.00%
Total Revenues	12,668,335.73	11,845,492.95	12,939,424.57	19,357,752.00	6,418,327.43	33.16%
Total Cash Available	18,597,895.35	17,430,831.54	18,902,086.96	23,307,693.00	4,405,606.04	18.90%
EXPENSES						
Monthly Bills	1,325,608.26	1,410,289.27	1,502,506.16	3,567,991.00	2,065,484.84	57.89%
Salaries	4,136,749.75	4,281,377.56	4,474,864.69	11,314,424.00	6,839,559.31	60.45%
Health Insurance & Benefits	656,856.58	716,258.90	765,067.64	2,060,085.00	1,295,017.36	62.86%
PERSI & FICA-MDCR	755,030.87	794,638.33	823,952.63	2,157,161.00	1,333,208.37	61.80%
Food Service Payroll	239,849.65	244,639.00	246,073.75	688,566.00	442,492.25	64.26%
Transfers	-	-	-	-	-	0.00%
Total Expenses	7,114,095.11	7,447,203.06	7,812,464.87	19,788,227.00	11,975,762.13	60.52%
Ending Cash Balance	\$ 11,483,800.24	\$ 9,983,628.48	\$ 11,089,622.09	\$ 3,519,466.00	\$ 7,570,156.09	215.09%
Sweep Account Balance	\$ 11,483,800.25	\$ 9,983,605.19	\$ 11,089,622.09			
Investments Balance	-	-	-			
Total Cash	\$ 11,483,800.25	\$ 9,983,605.19	\$ 11,089,622.09			
Difference	\$ 0.01	\$ (23.29)	\$ -			

<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	1,380.80	1,380.80	2,191.44	1,420.80	14,678.04	11,601.03
232 Local Programs	-	-	623.98	1,000.00	5,500.00	10,623.98
233 Albertson's Grants	-	-	-	333.00	1,436.30	-
241 Drivers Education	-	-	-	9,238.57	16,566.37	7,963.31
242 State LEP	-	-	-	168,116.00	155,935.00	144,853.00
243 State Professional Technical	-	-	-	20,517.98	21,213.18	26,499.72
244 State Misc. Grants	-	-	19,441.69	3,413.80	78,353.33	126,269.51
245 State Technology Grants	49,967.00	-	-	49,967.00	-	25,699.27
246 State Substance Abuse	-	25,236.00	17,042.00	-	25,236.00	17,042.00
249 ISEE Phase II Grant	65,512.80	-	-	65,512.80	-	-
251 Title I-A Improving Basic Programs	23,009.36	68,687.40	-	256,970.69	337,560.56	264,429.61
253 Title I-C Migratory Children	10,287.90	10,813.23	12,917.58	58,408.47	114,109.41	79,910.65
257 Title VI-B - IDEA	50,000.65	65,878.19	72,750.08	213,947.63	228,954.99	236,482.43
258 Title VI-B - IDEA Preschool	3,141.02	2,495.21	2,303.61	4,251.04	3,659.36	3,573.17
263 Perkins III Vocational Ed.	-	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	-	9,972.14	-	42,005.31	49,162.50	33,608.53
271 Title II-A Improving Teacher Quality	-	23,317.92	2,005.27	78,037.94	102,473.72	55,591.76
272 Title VI Rural & Low Income	6,196.16	6,095.05	368.98	-	-	-
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	8,762.71	6,726.25	16,437.81	906,354.57	900,493.72	1,510,414.49
410 Capital Projects	-	6,914.79	2,976.97	-	16,102.64	26,208.27
420 Plant & Facility	3,110.23	2,476.92	4,815.88	322,987.78	455,236.14	470,863.62
Total of All Funds	221,368.63	229,993.90	153,875.29	2,275,293.13	2,554,989.55	3,072,114.28

<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	-	-	-	7,719.27	7,000.00	8,818.24
231 Local Copier Maintenance	5,079.11	5,564.35	5,617.87	26,921.00	27,663.79	30,294.01
232 Local Programs	61.89	3,258.05	10,000.00	2,004.85	5,450.01	11,385.80
233 Albertson's Grants	113.12	-	-	9,560.70	645.77	114.24
241 Drivers Education	785.76	486.82	-	15,898.84	16,154.01	12,371.04
242 State LEP	10,538.34	12,595.73	11,779.17	55,525.50	66,116.84	60,835.80
243 State Professional Technical	11,810.80	4,168.15	5,221.79	43,955.61	28,991.35	33,369.37
244 State Misc. Grants	337.84	-	35,625.25	3,186.80	48,339.88	167,360.62
245 State Technology Grants	65.52	10,164.06	8,034.54	40,602.26	110,730.23	127,541.32
246 State Substance Abuse	-	-	-	-	2,593.12	-
249 ISEE Phase II Grant	-	1,415.51	-	2,826.35	4,097.26	1,740.43
251 Title I-A Improving Basic Programs	55,682.83	60,737.48	71,186.12	287,807.47	340,604.07	340,096.61
253 Title I-C Migratory Children	10,633.65	10,674.43	11,192.78	46,387.95	64,779.47	75,539.70
257 Title VI-B - IDEA	69,146.95	58,556.94	67,982.42	282,198.68	267,160.54	279,897.97
258 Title VI-B - IDEA Preschool	3,226.41	2,313.27	2,928.10	10,475.25	8,192.59	8,829.57
263 Perkins III Vocational Ed.	5,330.54	5,016.71	3,342.40	17,547.94	17,343.40	16,163.37
270 Title III-English Language Acquisition	1,409.22	2,398.41	4,010.68	49,610.48	31,484.57	39,850.58
271 Title II-A Improving Teacher Quality	9,969.87	7,763.22	4,510.83	96,661.73	79,748.59	55,711.40
272 Title VI Rural & Low Income	3,507.14	6,167.12	5,782.36	29,265.69	35,995.67	32,463.08
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	38,614.38	-	-	55,469.01	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	350.00	400.00	1,539,849.47	1,856,272.54	2,041,846.26
410 Capital Projects	-	-	532,662.62	-	748,320.59	2,684,430.99
420 Plant & Facility	41,734.41	32,599.24	10,751.59	259,672.89	283,190.49	284,883.97
Total of All Funds	268,047.78	224,229.49	791,028.52	2,883,147.74	4,050,874.78	6,313,544.37

<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	15,868.75	-	-	15,868.75	-
231 Local Copier Maintenance	(14,235.80)	2,191.44	5,617.87	(17,662.23)	-
232 Local Programs	10,269.54	623.98	10,000.00	893.52	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,297.47	-	-	31,297.47	-
242 State LEP	120,170.19	-	11,779.17	108,391.02	-
243 State Professional Technical	(24,235.87)	-	5,221.79	(29,457.66)	-
244 State Misc. Grants	66,436.95	19,441.69	35,625.25	50,253.39	-
245 State Technology Grants	(84,236.85)	-	8,034.54	(92,271.39)	-
246 State Substance Abuse	1,943.85	17,042.00	-	18,985.85	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(72,127.20)	-	71,186.12	(143,313.32)	-
253 Title I-C Migratory Children	6,943.69	12,917.58	11,192.78	8,668.49	-
257 Title VI-B - IDEA	(76,451.43)	72,750.08	67,982.42	(71,683.77)	-
258 Title VI-B - IDEA Preschool	729.10	2,303.61	2,928.10	104.61	-
263 Perkins III Vocational Ed.	(6,674.53)	-	3,342.40	(10,016.93)	-
270 Title III-English Language Acquisition	(6,956.99)	-	4,010.68	(10,967.67)	-
271 Title II-A Improving Teacher Quality	(25,526.35)	2,005.27	4,510.83	(28,031.91)	-
272 Title VI Rural & Low Income	(11,934.90)	368.98	5,782.36	(17,348.28)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,024,054.85	16,437.81	400.00	1,040,092.66	-
410 Capital Projects	17,922,412.47	2,976.97	532,662.62	17,392,726.82	-
420 Plant & Facility	2,462,020.47	4,815.88	10,751.59	2,456,084.76	-
Total	\$ 21,343,720.22	\$ 153,875.29	\$ 791,028.52	\$ 20,706,566.99	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
11/01/15	Beginning Balance			\$ 17,640,225.44
11/04/15	State of Idaho-Broadband Revenue	671.58		17,640,897.02
11/05/15	State of Idaho-Medicaid Revenue	72.23		17,640,969.25
11/06/15	State of Idaho-ID Core Coach Revenue	19,441.69		17,660,410.94
11/12/15	State of Idaho-8 in 6, Safe & Drug Free Revenue	18,917.00		17,679,327.94
11/16/15	State of Idaho-Federal Program Revenue	90,345.52		17,769,673.46
11/17/15	State of Idaho-Base Support	3,290,211.00		21,059,884.46
11/18/15	Jerome & Gooding County Property Taxes, Wendell Shared Psychologist & Copier Consortium			21,059,884.46
	Misc Refunds	30,895.28		21,090,779.74
11/30/15	FS-Nov Salary & Benefits, Misc. Donations Wendell Shared Psychologist & Copier Consortiu	57,425.94		21,148,205.68
				21,148,205.68
11/30/15	DL Evans-Interest on Sweep Account	5,646.03		21,153,851.71
				21,153,851.71
11/30/15	Post November AP Bills Payable		908,562.68	20,245,289.03
11/30/15	Post November Salary & Benefits		1,453,455.47	18,791,833.56
				18,791,833.56
11/12/15	DL Evans-CEDARS CD Transfer to Checking	13,004,355.41		31,796,188.97
				31,796,188.97
				31,796,188.97
Total		\$ 16,517,981.68	\$ 2,362,018.15	\$ 31,796,188.97

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	11,089,622.09	11,089,622.09
230 Local Contributions	15,868.75	
231 Local Copier Maintenance	(17,662.23)	
232 Local Programs	893.52	
233 Albertson's Grants	3,954.66	
241 Drivers Education	31,297.47	
242 State LEP	108,391.02	
243 State Professional Technical	(29,457.66)	
244 State Misc. Grants	50,253.39	
245 State Technology Grants	(92,271.39)	
246 State Substance Abuse	18,985.85	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(143,313.32)	
253 Title I-C Migratory Children	8,668.49	
257 Title VI-B - IDEA	(71,683.77)	
258 Title VI-B - IDEA Preschool	104.61	
263 Perkins III Vocational Ed.	(10,016.93)	
270 Title III-English Language Acquisition	(10,967.67)	
271 Title II-A Improving Teacher Quality	(28,031.91)	
272 Title VI Rural & Low Income	(17,348.28)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	(182,337.25)
310 Bond & Interest	1,040,092.66	1,040,092.66
410 Capital Projects	17,392,726.82	17,392,726.82
420 Plant & Facility	2,456,084.76	2,456,084.76
Total of Accounts	\$31,796,189.08	\$31,796,189.08
Difference of ledger to cash totals		-
Checks not cleared		554,142.89
Sweep account balances		31,796,188.97
Bank balance - DL Evans Sweep Account		32,350,331.82
Sweep Account reconciliation difference		\$ (0.04)

DL Evans CEDARS Program CD Activity			
Date	Description	Revenue	Expenses
11/01/15	Beginning Balance		\$13,002,709.40
11/12/15	DL Evans-Interest on CEDARS CD	1,646.01	13,004,355.41
11/12/15	DL Evans-Transfer CEDARS CD to Checking		-
			-
			-
Total		\$ 1,646.01	\$13,004,355.41

Checking account reconciliation for November 30							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	298,329.94	900,544.36	97,502.93	64,267.22	13,427.43	142,622.87	1,516,694.75
230 Local Contributions							-
231 Local Copier Maintenance	918.77	3,462.50	391.96	261.59	52.85	530.20	5,617.87
232 Local Programs	10,000.00						10,000.00
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,641.62	978.22	595.41	134.23	1,429.69	11,779.17
243 State Professional Technical	2,646.41	2,147.84	243.14	159.49	24.91		5,221.79
244 State Misc. Grants	16,206.20	14,409.13	1,631.11	1,031.14	226.87	2,120.80	35,625.25
245 State Technology Grants	8,034.54						8,034.54
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	10,472.80	40,386.02	4,571.73	2,832.63	764.40	12,158.54	71,186.12
253 Title I-C Migratory Children	670.49	6,796.87	769.40	462.61	135.24	2,358.17	11,192.78
257 Title VI-B - IDEA	9,408.09	40,387.80	4,444.57	2,979.05	735.26	10,027.65	67,982.42
258 Title VI-B - IDEA Preschool	1,658.54	1,048.50	118.69	80.21	22.16		2,928.10
263 Perkins III Vocational Ed.	195.33	2,413.35	273.19	161.09	34.34	265.10	3,342.40
270 Title III-English Language Acquisition	4,010.68						4,010.68
271 Title II-A Improving Teacher Quality	2,196.68	2,158.00		156.15			4,510.83
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		33,923.12	4,303.74	2,441.16	759.98	12,866.88	54,294.88
310 Bond & Interest	400.00						400.00
410 Capital Projects	532,662.62						532,662.62
420 Plant & Facility	10,751.59						10,751.59
Total of All Funds	908,562.68	1,060,469.11	115,698.46	75,727.88	16,384.82	185,175.20	2,362,018.15
Total Payroll & A.P.	908,562.68	1,453,455.47					2,362,018.15
Difference	-	-					-