

**Maintenance and Operation Fund Cash Flow for FY 2015-16**

<i>December, 2014</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>
<b>Beginning Cash Balance</b>	\$ 11,483,800.24	\$ 9,983,628.48	\$ 11,089,622.09	\$ 3,949,941.00	\$ 7,139,681.09	180.75%
<b>REVENUES</b>						
Taxes - Local Levies	11,603.10	5,492.82	28,414.42	695,982.00	272,267.34	39.12%
State Support Payments		-	-	14,981,031.00	11,998,320.81	80.09%
Other State Support	185.18	3,203.04	94,574.11	886,504.00	457,510.81	51.61%
Food Service Payroll	50,396.61	46,607.71	-	598,275.00	246,073.75	41.13%
Other Local Receipts	5,443.18	7,065.15	8,922.96	91,000.00	73,986.51	81.30%
Misc. Receipts		-	-	6,500.00	134.20	2.06%
Transfers		-	-	-	-	0.00%
Expenses Reversed	1,385.00	874.06	-	-	23,042.64	0.00%
<b>Total Revenues</b>	<b>69,013.07</b>	<b>63,242.78</b>	<b>131,911.49</b>	<b>17,259,292.00</b>	<b>13,071,336.06</b>	<b>75.74%</b>
<b>Total Cash Available</b>	<b>\$ 11,552,813.31</b>	<b>\$ 10,046,871.26</b>	<b>\$ 11,221,533.58</b>	<b>\$ 21,209,233.00</b>	<b>\$ 20,211,017.15</b>	<b>95.29%</b>
<b>EXPENSES</b>						
Monthly Bills	201,007.79	298,020.88	347,856.31	3,243,450.00	1,850,362.47	57.05%
Salaries	1,084,694.42	871,685.10	914,148.90	9,052,225.00	5,389,013.59	59.53%
Health Insurance & Benefits	140,137.20	149,606.91	158,485.91	1,605,077.00	923,553.55	57.54%
PERSI & FICA-MDCR	200,608.46	161,380.00	168,666.99	1,645,565.00	992,619.62	60.32%
Food Service Payroll	50,396.61	46,607.71	53,598.10	550,129.00	299,671.85	54.47%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,676,844.48</b>	<b>1,527,300.60</b>	<b>1,642,756.21</b>	<b>16,096,446.00</b>	<b>9,455,221.08</b>	<b>58.74%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,875,968.83</b>	<b>\$ 8,519,570.66</b>	<b>\$ 9,578,777.37</b>	<b>\$ 5,112,787.00</b>	<b>\$ 10,755,796.07</b>	<b>210.37%</b>
<b>Year to Date Activity</b>						
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>Difference</i>	<i>Difference %</i>
<b>Beginning Cash Balance</b>	\$ 5,929,559.62	\$ 5,585,338.59	\$ 5,962,662.39	\$ 3,949,941.00	\$ 2,012,721.39	100.00%
<b>REVENUES</b>						
Taxes - Local Levies	281,438.75	281,432.05	272,267.34	651,393.00	379,125.66	58.20%
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	305,794.84	343,347.80	457,510.81	1,083,993.00	626,482.19	57.79%
Food Service Payroll	290,115.63	291,246.71	246,073.75	688,566.00	442,492.25	64.26%
Other Local Receipts	162,578.34	88,496.45	73,986.51	127,310.00	53,323.49	41.88%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	4,221.87	22,908.48	23,042.64	-	(23,042.64)	0.00%
<b>Total Revenues</b>	<b>12,737,348.80</b>	<b>11,908,735.73</b>	<b>13,071,336.06</b>	<b>19,357,752.00</b>	<b>6,286,415.94</b>	<b>32.47%</b>
<b>Total Cash Available</b>	<b>18,666,908.42</b>	<b>17,494,074.32</b>	<b>19,033,998.45</b>	<b>23,307,693.00</b>	<b>8,299,137.33</b>	<b>35.61%</b>
<b>EXPENSES</b>						
Monthly Bills	1,526,616.05	1,708,310.15	1,850,362.47	3,567,991.00	1,717,628.53	48.14%
Salaries	5,221,444.17	5,153,062.66	5,389,013.59	11,314,424.00	5,925,410.41	52.37%
Health Insurance & Benefits	796,993.78	865,865.81	923,553.55	2,060,085.00	1,136,531.45	55.17%
PERSI & FICA-MDCR	955,639.33	956,018.33	992,619.62	2,157,161.00	1,164,541.38	53.98%
Food Service Payroll	290,246.26	291,246.71	299,671.85	688,566.00	388,894.15	56.48%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>8,790,939.59</b>	<b>8,974,503.66</b>	<b>9,455,221.08</b>	<b>19,788,227.00</b>	<b>10,333,005.92</b>	<b>52.22%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,875,968.83</b>	<b>\$ 8,519,570.66</b>	<b>\$ 9,578,777.37</b>	<b>\$ 3,519,466.00</b>	<b>\$ 6,059,311.37</b>	<b>172.17%</b>
Sweep Account Balance	\$ 9,875,968.84	\$ 8,519,672.01	\$ 9,578,777.37			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 9,875,968.84</b>	<b>\$ 8,519,672.01</b>	<b>\$ 9,578,777.37</b>			
<b>Difference</b>	<b>\$ 0.01</b>	<b>\$ 101.35</b>	<b>\$ -</b>			

<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	14,827.01	1,095.72	1,430.80	29,505.05	12,696.75
232 Local Programs	6,222.93	-	-	7,222.93	5,500.00	10,623.98
233 Albertson's Grants	458.22	-	-	791.22	1,436.30	-
241 Drivers Education	-	2,064.50	-	9,238.57	18,630.87	7,963.31
242 State LEP	-	35.00	-	168,116.00	155,970.00	144,853.00
243 State Professional Technical	49,704.90	-	-	70,222.88	21,213.18	26,499.72
244 State Misc. Grants	-	-	-	3,413.80	78,353.33	126,269.51
245 State Technology Grants	31,461.94	26,189.34	-	81,428.94	26,189.34	25,699.27
246 State Substance Abuse	-	-	-	-	25,236.00	17,042.00
249 ISEE Phase II Grant	1,415.51	-	-	66,928.31	-	-
251 Title I-A Improving Basic Programs	98,275.04	59,970.73	142,127.30	355,245.73	397,531.29	406,556.91
253 Title I-C Migratory Children	10,684.43	11,427.64	12,251.22	69,092.90	125,537.05	92,161.87
257 Title VI-B - IDEA	58,556.94	50,959.74	67,982.42	272,504.57	279,914.73	304,464.85
258 Title VI-B - IDEA Preschool	2,313.27	2,085.30	2,928.10	6,564.31	5,744.66	6,501.27
263 Perkins III Vocational Ed.	-	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	27,021.22	566.42	10,486.29	69,026.53	49,728.92	44,094.82
271 Title II-A Improving Teacher Quality	23,746.31	9,068.48	8,591.98	101,784.25	111,542.20	64,183.74
272 Title VI Rural & Low Income	6,167.12	10,482.13	11,195.74	6,167.12	10,482.13	11,195.74
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	32,871.45	21,322.37	121,738.95	939,226.02	921,816.09	1,632,153.44
410 Capital Projects	-	7,656.20	6,024.27	-	23,758.84	32,232.54
420 Plant & Facility	11,367.75	6,017.14	30,109.57	334,355.53	461,253.28	500,973.19
<b>Total of All Funds</b>	<b>360,277.03</b>	<b>222,672.00</b>	<b>414,531.56</b>	<b>2,635,570.16</b>	<b>2,777,661.55</b>	<b>3,486,645.84</b>

<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	-	-	1,000.00	7,719.27	7,000.00	9,818.24
231 Local Copier Maintenance	4,723.11	5,700.93	6,133.36	31,644.11	33,364.72	36,427.37
232 Local Programs	3,021.08	2,430.10	-	5,025.93	7,880.11	11,385.80
233 Albertson's Grants	-	114.24	-	9,560.70	760.01	114.24
241 Drivers Education	-	716.32	-	15,898.84	16,870.33	12,371.04
242 State LEP	12,531.81	12,189.76	11,778.96	68,057.31	78,306.60	72,614.76
243 State Professional Technical	2,447.49	7,738.93	7,565.72	46,403.10	36,730.28	40,935.09
244 State Misc. Grants	182.00	14,027.77	20,453.14	3,368.80	62,367.65	187,813.76
245 State Technology Grants	2,642.49	2,160.54	10,883.38	43,244.75	112,890.77	138,424.70
246 State Substance Abuse	-	-	188.43	-	2,593.12	188.43
249 ISEE Phase II Grant	61,601.96	869.65	-	64,428.31	4,966.91	1,740.43
251 Title I-A Improving Basic Programs	60,534.24	59,688.69	62,863.67	348,341.71	400,292.76	402,960.28
253 Title I-C Migratory Children	9,407.15	11,374.33	12,158.92	55,795.10	76,153.80	87,698.62
257 Title VI-B - IDEA	54,154.49	52,941.84	62,351.14	336,353.17	320,102.38	342,249.11
258 Title VI-B - IDEA Preschool	2,222.67	2,379.25	2,648.56	12,697.92	10,571.84	11,478.13
263 Perkins III Vocational Ed.	5,045.84	13,535.80	3,895.66	22,593.78	30,879.20	20,059.03
270 Title III-English Language Acquisition	-	3,076.67	-	49,610.48	34,561.24	39,850.58
271 Title II-A Improving Teacher Quality	18,954.35	13,267.08	5,914.30	115,616.08	93,015.67	61,625.70
272 Title VI Rural & Low Income	6,204.13	7,806.82	6,374.78	6,204.13	7,806.82	6,374.78
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	55,469.01	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,539,849.47	1,856,272.54	2,041,846.26
410 Capital Projects	-	616,277.47	2,107,507.35	-	1,364,598.06	4,791,938.34
420 Plant & Facility	40,482.63	32,322.78	32,213.07	300,155.52	315,513.27	317,097.04
<b>Total of All Funds</b>	<b>284,155.44</b>	<b>858,618.97</b>	<b>2,353,930.44</b>	<b>3,138,037.49</b>	<b>4,873,498.08</b>	<b>8,635,011.73</b>

<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	15,868.75	-	1,000.00	14,868.75	-
231 Local Copier Maintenance	(17,662.23)	1,095.72	6,133.36	(22,699.87)	-
232 Local Programs	893.52	-	-	893.52	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,297.47	-	-	31,297.47	-
242 State LEP	108,391.02	-	11,778.96	96,612.06	-
243 State Professional Technical	(29,457.66)	-	7,565.72	(37,023.38)	-
244 State Misc. Grants	50,253.39	-	20,453.14	29,800.25	-
245 State Technology Grants	(92,271.39)	-	10,883.38	(103,154.77)	-
246 State Substance Abuse	18,985.85	-	188.43	18,797.42	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(143,313.32)	142,127.30	62,863.67	(64,049.69)	-
253 Title I-C Migratory Children	8,668.49	12,251.22	12,158.92	8,760.79	-
257 Title VI-B - IDEA	(71,683.77)	67,982.42	62,351.14	(66,052.49)	-
258 Title VI-B - IDEA Preschool	104.61	2,928.10	2,648.56	384.15	-
263 Perkins III Vocational Ed.	(10,016.93)	-	3,895.66	(13,912.59)	-
270 Title III-English Language Acquisition	(10,967.67)	10,486.29	-	(481.38)	-
271 Title II-A Improving Teacher Quality	(28,031.91)	8,591.98	5,914.30	(25,354.23)	-
272 Title VI Rural & Low Income	(17,348.28)	11,195.74	6,374.78	(12,527.32)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,040,092.66	121,738.95	-	1,161,831.61	-
410 Capital Projects	17,392,726.82	6,024.27	2,107,507.35	15,291,243.74	-
420 Plant & Facility	2,456,084.76	30,109.57	32,213.07	2,453,981.26	-
<b>Total</b>	<b>\$20,706,566.99</b>	<b>\$ 414,531.56</b>	<b>\$ 2,353,930.44</b>	<b>\$ 18,767,168.11</b>	<b>\$ -</b>

<i>Date</i>	<i>Description</i>	<i>Sweep Account Activity</i>		<i>Balance</i>
		<i>Revenue</i>	<i>Expenses</i>	
<b>12/01/15</b>	<b>Beginning Balance</b>			<b>\$ 31,796,188.97</b>
12/09/15	State of Idaho-Fall IRI Testing	3,202.80		31,799,391.77
12/10/15	State of Idaho-Medicaid Revenue	91,371.31		31,890,763.08
12/15/15	State of Idaho-Federal Programs Revenue	192,283.16		32,083,046.24
12/16/15	Gooding & Lincoln County Taxes, JHS Stipenc	4,402.39		32,087,448.63
12/17/15	Jerome County Taxes, Copier Consortium	181,736.92		32,269,185.55
				32,269,185.55
12/02/15	State of Idaho-Federal Programs	63,279.89		32,332,465.44
				32,332,465.44
12/31/15	DL Evans-Interest on Sweep Account	2,888.78		32,335,354.22
				32,335,354.22
12/31/15	Post Dec AP Bills Payable		2,526,092.78	29,809,261.44
12/31/15	Post Dec Salaries & Benefits		1,470,599.87	28,338,661.57
				28,338,661.57
12/03/15	DL Evans-CEDARS CD Transfer from Checking		17,500,000.00	10,838,661.57
				10,838,661.57
				10,838,661.57
				10,838,661.57
				10,838,661.57
				10,838,661.57
<b>Total</b>		<b>\$ 539,165.25</b>	<b>\$ 21,496,692.65</b>	<b>\$ 10,838,661.57</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	9,578,777.37	9,578,777.37
230 Local Contributions	14,868.75	
231 Local Copier Maintenance	(22,699.87)	
232 Local Programs	893.52	
233 Albertson's Grants	3,954.66	
241 Drivers Education	31,297.47	
242 State LEP	96,612.06	
243 State Professional Technical	(37,023.38)	
244 State Misc. Grants	29,800.25	
245 State Technology Grants	(103,154.77)	
246 State Substance Abuse	18,797.42	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(64,049.69)	
253 Title I-C Migratory Children	8,760.79	
257 Title VI-B - IDEA	(66,052.49)	
258 Title VI-B - IDEA Preschool	384.15	
263 Perkins III Vocational Ed.	(13,912.59)	
270 Title III-English Language Acquisition	(481.38)	
271 Title II-A Improving Teacher Quality	(25,354.23)	
272 Title VI Rural & Low Income	(12,527.32)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(139,888.50)
310 Bond & Interest	1,161,831.61	1,161,831.61
410 Capital Projects	15,291,243.74	15,291,243.74
420 Plant & Facility	2,453,981.26	2,453,981.26
<b>Total of Accounts</b>	<b>\$ 28,345,945.48</b>	<b>\$ 28,345,945.48</b>
<b>Difference of ledger to cash totals</b>		-
<b>Checks not cleared</b>		27,534.44
<b>Sweep account balances</b>		10,838,661.57
<b>Bank balance - DL Evans Sweep Account</b>		10,866,195.97
<b>Sweep Account reconciliation difference</b>		<b>\$ (0.04)</b>

<b>DL Evans CEDARS Program CD Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
12/01/15	Beginning Balance			\$ 17,500,000.00
12/31/15	DL Evans-Interest on CDARS CD	7,283.80		17,507,283.80
				17,507,283.80
				17,507,283.80
				17,507,283.80
<b>Total</b>		<b>\$ 7,283.80</b>	<b>\$ -</b>	<b>\$ 17,507,283.80</b>

<b>Checking account reconciliation for December 31.</b>							
<b>Fund Title</b>	<b>Expenses</b>	<b>Salaries</b>	<b>Retirement</b>	<b>FICA</b>	<b>District paid Benefits</b>	<b>Health Insurance</b>	<b>Fund Total</b>
100 General Fund	347,856.31	914,148.90	100,730.23	65,344.61	13,734.66	144,751.25	1,586,565.96
230 Local Contributions	1,000.00						1,000.00
231 Local Copier Maintenance	1,434.26	3,462.50	391.96	261.59	52.85	530.20	6,133.36
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,641.62	978.23	595.20	134.22	1,429.69	11,778.96
243 State Professional Technical	4,990.25	2,147.84	243.13	159.58	24.92		7,565.72
244 State Misc. Grants	1,034.09	14,409.13	1,631.11	1,031.14	226.87	2,120.80	20,453.14
245 State Technology Grants	10,883.38						10,883.38
246 State Substance Abuse	188.43						188.43
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	1,219.73	40,951.59	4,635.75	2,875.12	776.83	12,404.65	62,863.67
253 Title I-C Migratory Children	1,636.62	6,796.87	769.41	462.60	135.25	2,358.17	12,158.92
257 Title VI-B - IDEA	10,612.34	35,389.19	3,916.05	2,566.32	641.90	9,225.34	62,351.14
258 Title VI-B - IDEA Preschool	1,379.00	1,048.50	118.69	80.21	22.16		2,648.56
263 Perkins III Vocational Ed.		3,038.35	343.95	206.68	41.58	265.10	3,895.66
270 Title III-English Language Acquisition							-
271 Title II-A Improving Teacher Quality	4,131.95	1,664.00	118.35				5,914.30
272 Title VI Rural & Low Income		4,644.00	525.70	336.89	72.89	795.30	6,374.78
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		35,966.35	3,968.16	2,592.15	778.29	12,885.30	56,190.25
310 Bond & Interest							-
410 Capital Projects	2,107,507.35						2,107,507.35
420 Plant & Facility	32,213.07						32,213.07
<b>Total of All Funds</b>	<b>2,526,086.78</b>	<b>1,072,308.84</b>	<b>118,370.72</b>	<b>76,512.09</b>	<b>16,642.42</b>	<b>186,765.80</b>	<b>3,996,686.65</b>