

Maintenance and Operation Fund Cash Flow for FY 2015-16

October, 31						
Current Months Activity						
	2013-14	2014-15	Actual 2015-16	Budget 2015-16	YTD Activity 2015-16	%
Beginning Cash Balance	\$ 7,058,806.91	\$ 9,969,686.82	\$ 10,812,251.27	\$ 3,949,941.00	\$ 6,862,310.27	173.73%
REVENUES						
Taxes - Local Levies	2,177.49	2,736.94	2,355.73	651,393.00	239,854.27	36.82%
State Support Payments	4,315,253.00	-	-	16,799,990.00	8,708,109.81	51.83%
Other State Support	17,973.66	13,420.20	52,943.64	1,083,993.00	360,317.89	33.24%
Food Service Payroll	47,801.92	49,352.31	50,101.91	688,566.00	194,220.03	28.21%
Other Local Receipts	21,764.22	31,687.15	31,810.74	127,310.00	52,859.54	41.52%
Misc. Receipts	516.00	-	-	6,500.00	134.20	2.06%
Transfers	(1,000.00)	-	-	-	-	0.00%
Expenses Reversed	1,513.30	1,246.43	205.00	-	22,531.84	0.00%
Total Revenues	4,405,999.59	98,443.03	137,417.02	19,357,752.00	9,578,027.58	49.48%
Total Cash Available	11,464,806.50	10,068,129.85	10,949,668.29	23,307,693.00	16,440,337.85	70.54%
EXPENSES						
Monthly Bills	300,578.29	384,393.76	361,292.46	3,567,991.00	1,204,176.22	33.75%
Salaries	850,500.22	876,750.17	916,006.44	11,314,424.00	3,574,320.33	31.59%
Health Insurance & Benefits	135,287.87	149,616.25	156,132.75	2,060,085.00	609,017.34	29.56%
PERSI & FICA-MDCR	154,944.68	161,948.00	166,920.00	2,157,161.00	659,741.32	30.58%
Food Service Payroll	47,801.92	49,352.31	50,101.91	688,566.00	194,220.03	28.21%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,489,112.98	1,622,060.49	1,650,453.56	19,788,227.00	6,241,475.24	31.54%
					5,779,748.73	
Ending Cash Balance	\$ 9,975,693.52	\$ 8,446,069.36	\$ 9,299,214.73	\$ 3,519,466.00	\$ 10,198,862.61	289.78%
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	266,649.10	273,611.91	239,854.27	651,393.00	411,538.73	63.18%
State Support Payments	8,814,141.35	7,876,472.56	8,708,109.81	16,799,990.00	8,091,880.19	48.17%
Other State Support	302,227.55	304,409.88	360,317.89	1,083,993.00	723,675.11	66.76%
Food Service Payroll	187,869.82	196,401.97	194,220.03	688,566.00	494,345.97	71.79%
Other Local Receipts	53,174.33	76,383.93	52,859.54	127,310.00	74,450.46	58.48%
Misc. Receipts	516.00	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,000.00)	-	-	-	-	0.00%
Expenses Reversed	2,262.75	20,356.90	22,531.84	-	(22,531.84)	0.00%
Total Revenues	9,625,840.90	8,747,672.83	9,578,027.58	19,357,752.00	9,779,724.42	50.52%
Total Cash Available	15,555,400.52	14,333,011.42	15,540,689.97	23,307,693.00	7,767,003.03	33.32%
EXPENSES						
Monthly Bills	986,111.29	1,069,951.73	1,204,176.22	3,567,991.00	2,363,814.78	66.25%
Salaries	3,285,854.33	3,418,649.78	3,574,320.33	11,314,424.00	7,740,103.67	68.41%
Health Insurance & Benefits	521,049.09	566,692.84	609,017.34	2,060,085.00	1,451,067.66	70.44%
PERSI & FICA-MDCR	598,691.85	635,245.74	659,741.32	2,157,161.00	1,497,419.68	69.42%
Food Service Payroll	188,000.44	196,401.97	194,220.03	688,566.00	494,345.97	71.79%
Transfers	-	-	-	-	-	0.00%
Total Expenses	5,579,707.00	5,886,942.06	6,241,475.24	19,788,227.00	13,546,751.76	68.46%
Ending Cash Balance	\$ 9,975,693.52	\$ 8,446,069.36	\$ 9,299,214.73	\$ 3,519,466.00	\$ 5,779,748.73	164.22%
Sweep Account Balance	\$ 9,975,693.52	\$ 8,446,046.07	\$ 9,299,214.73			
Investments Balance	-	-	-			
Total Cash	\$ 9,975,693.52	\$ 8,446,046.07	\$ 9,299,214.73			
Difference	\$ -	\$ (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	-	-	1,000.00	-	-
231 Local Copier Maintenance	30.00	1,390.80	3,599.08	40.00	13,297.24	9,409.59
232 Local Programs	-	-	-	1,000.00	5,500.00	10,000.00
233 Albertson's Grants	-	1,436.30	-	333.00	1,436.30	-
241 Drivers Education	5,333.57	4,064.50	-	9,238.57	16,566.37	7,963.31
242 State LEP	168,116.00	-	144,853.00	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	-	3,353.33	11,828.65	3,413.80	78,353.33	106,827.82
245 State Technology Grants	-	-	-	-	-	25,699.27
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	57,500.32	59,505.94	75,476.00	233,961.33	268,873.16	264,429.61
253 Title I-C Migratory Children	9,350.60	10,249.81	11,177.39	48,120.57	103,296.18	66,993.07
257 Title VI-B - IDEA	47,046.76	51,808.64	51,493.37	163,946.98	163,076.80	163,732.35
258 Title VI-B - IDEA Preschool	1,110.02	1,164.15	1,269.56	1,110.02	1,164.15	1,269.56
263 Perkins III Vocational Ed.	-	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	15,976.77	4,521.60	-	42,005.31	39,190.36	33,608.53
271 Title II-A Improving Teacher Quality	-	36,062.39	27,017.67	78,037.94	79,155.80	53,586.49
272 Title VI Rural & Low Income	6,196.70	6,101.45	5,782.76	-	-	-
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	5,850.87	7,955.17	9,396.53	897,591.86	893,767.47	1,493,976.68
410 Capital Projects	-	2,531.29	5,736.81	-	9,187.85	23,231.30
420 Plant & Facility	9,828.78	2,886.41	20,198.25	319,877.55	452,759.22	466,047.74
Total of All Funds	327,340.39	193,031.78	367,829.07	2,060,120.66	2,331,090.70	2,918,607.97

<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	500.00	-	3,318.24	7,719.27	7,000.00	8,818.24
231 Local Copier Maintenance	5,878.88	6,667.41	6,343.27	21,841.89	22,099.44	24,676.14
232 Local Programs	1,299.00	2,191.96	1,132.42	1,942.96	2,191.96	1,385.80
233 Albertson's Grants	-	645.77	-	9,447.58	645.77	114.24
241 Drivers Education	1,191.06	1,680.66	46.05	15,113.08	15,667.19	12,371.04
242 State LEP	12,461.15	14,331.31	11,946.88	44,987.16	53,521.11	49,056.63
243 State Professional Technical	14,394.36	10,199.92	12,895.23	32,144.81	24,823.20	28,147.58
244 State Misc. Grants	-	21,597.57	31,111.76	2,848.96	48,339.88	131,735.37
245 State Technology Grants	5,649.45	33,415.81	39,541.01	40,536.74	100,566.17	119,506.78
246 State Substance Abuse	-	-	-	-	2,593.12	-
249 ISEE Phase II Grant	1,415.51	630.41	-	2,826.35	2,681.75	1,740.43
251 Title I-A Improving Basic Programs	60,546.92	68,687.40	70,941.18	232,124.64	279,866.59	268,910.49
253 Title I-C Migratory Children	10,297.90	10,803.23	13,580.72	35,754.30	54,105.04	64,346.92
257 Title VI-B - IDEA	50,000.65	65,878.19	72,750.08	213,051.73	208,603.60	211,915.55
258 Title VI-B - IDEA Preschool	3,141.02	2,495.21	2,303.61	7,248.84	5,879.32	5,901.47
263 Perkins III Vocational Ed.	3,306.71	3,063.39	3,410.18	12,217.40	12,326.69	12,820.97
270 Title III-English Language Acquisition	16,282.82	9,972.14	6,475.61	48,201.26	29,086.16	35,839.90
271 Title II-A Improving Teacher Quality	(8,054.84)	23,317.92	6,086.42	86,691.86	71,985.37	51,200.57
272 Title VI Rural & Low Income	6,196.16	6,095.05	5,782.36	25,758.55	29,828.55	26,680.72
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	16,854.63	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,539,849.47	1,855,922.54	2,041,446.26
410 Capital Projects	-	498,005.45	701,598.20	-	748,320.59	2,151,768.37
420 Plant & Facility	18,274.40	31,309.71	5,798.27	217,938.48	250,591.25	274,132.38
Total of All Funds	202,781.15	810,988.51	995,061.49	2,615,099.96	3,826,645.29	5,522,515.85

<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	19,186.99	-	3,318.24	15,868.75	-
231 Local Copier Maintenance	(11,491.61)	3,599.08	6,343.27	(14,235.80)	-
232 Local Programs	11,401.96	-	1,132.42	10,269.54	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,343.52	-	46.05	31,297.47	-
242 State LEP	(12,735.93)	144,853.00	11,946.88	120,170.19	-
243 State Professional Technical	(11,340.64)	-	12,895.23	(24,235.87)	-
244 State Misc. Grants	85,720.06	11,828.65	31,111.76	66,436.95	-
245 State Technology Grants	(44,695.84)	-	39,541.01	(84,236.85)	-
246 State Substance Abuse	1,943.85	-	-	1,943.85	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(76,662.02)	75,476.00	70,941.18	(72,127.20)	-
253 Title I-C Migratory Children	9,347.02	11,177.39	13,580.72	6,943.69	-
257 Title VI-B - IDEA	(55,194.72)	51,493.37	72,750.08	(76,451.43)	-
258 Title VI-B - IDEA Preschool	1,763.15	1,269.56	2,303.61	729.10	-
263 Perkins III Vocational Ed.	(3,264.35)	-	3,410.18	(6,674.53)	-
270 Title III-English Language Acquisition	(481.38)	-	6,475.61	(6,956.99)	-
271 Title II-A Improving Teacher Quality	(46,457.60)	27,017.67	6,086.42	(25,526.35)	-
272 Title VI Rural & Low Income	(11,935.30)	5,782.76	5,782.36	(11,934.90)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,014,658.32	9,396.53	-	1,024,054.85	-
410 Capital Projects	18,618,273.86	5,736.81	701,598.20	17,922,412.47	-
420 Plant & Facility	2,447,620.49	20,198.25	5,798.27	2,462,020.47	-
Total	\$21,970,952.64	\$ 367,829.07	\$ 995,061.49	\$ 21,343,720.22	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
10/01/15	Beginning Balance			\$ 19,785,131.94
10/08/15	Jerome County Restitution, Recycling	547.25		19,785,679.19
10/15/15	State of Idaho-Federal Program Revenue	180,706.75		19,966,385.94
10/16/15	State of Idaho-State LEP Revenue	144,853.00		20,111,238.94
10/20/15	Jerome County Taxes, JHS Stipends, E-Cycle,			20,111,238.94
	Copier Consortium-Gooding, P-Tech Stipend	19,653.91		20,130,892.85
10/26/15	State of Idaho-Ag Replacement Tax	13,178.50		20,144,071.35
10/27/15	State of Idaho-Facilities Match	17,250.00		20,161,321.35
10/28/15	State of Idaho-Nurse Grant Revenue	3,328.65		20,164,650.00
10/29/15	State of Idaho-Medicaid Revenue	39,765.14		20,204,415.14
10/30/15	FS-Reimburse Oct Payroll, ARTEC Revenue	77,413.91		20,281,829.05
				20,281,829.05
10/31/15	DL Evans-Int on Sweep Account	3,911.44		20,285,740.49
				20,285,740.49
10/31/15	Post October AP Bills Payable		1,176,254.60	19,109,485.89
10/31/15	Post October Salary & Benefits		1,469,260.45	17,640,225.44
				17,640,225.44
				17,640,225.44
				17,640,225.44
				17,640,225.44
Total		\$ 500,608.55	\$ 2,645,515.05	\$ 17,640,225.44

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	9,299,214.73	9,299,214.73
230 Local Contributions	15,868.75	
231 Local Copier Maintenance	(14,235.80)	
232 Local Programs	10,269.54	
233 Albertson's Grants	3,954.66	
241 Drivers Education	31,297.47	
242 State LEP	120,170.19	
243 State Professional Technical	(24,235.87)	
244 State Misc. Grants	66,436.95	
245 State Technology Grants	(84,236.85)	
246 State Substance Abuse	1,943.85	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(72,127.20)	
253 Title I-C Migratory Children	6,943.69	
257 Title VI-B - IDEA	(76,451.43)	
258 Title VI-B - IDEA Preschool	729.10	
263 Perkins III Vocational Ed.	(6,674.53)	
270 Title III-English Language Acquisition	(6,956.99)	
271 Title II-A Improving Teacher Quality	(25,526.35)	
272 Title VI Rural & Low Income	(11,934.90)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(64,767.57)
310 Bond & Interest	1,024,054.85	1,024,054.85
410 Capital Projects	17,922,412.47	17,922,412.47
420 Plant & Facility	2,462,020.47	2,462,020.47
Total of Accounts	\$ 30,642,934.95	\$ 30,642,934.95
Difference of ledger to cash totals		-
Checks not cleared		80,719.68
Sweep account balances		17,640,225.44
Bank balance - DL Evans Sweep Account		17,720,945.08
Sweep Account reconciliation difference		\$ (0.04)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
10/01/15	Beginning Balance			\$ 12,998,071.86
10/30/15	DL Evans-Interest on CEDARS CD	4,637.54		13,002,709.40
				13,002,709.40
				13,002,709.40
Total		\$ 4,637.54	\$ -	\$ 13,002,709.40

Checking account reconciliation for October 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	361,292.46	916,006.44	99,313.25	65,324.80	13,564.32	142,568.43	1,598,069.70
230 Local Contributions	3,318.24						3,318.24
231 Local Copier Maintenance	1,644.17	3,462.50	391.96	261.59	52.85	530.20	6,343.27
232 Local Programs	1,132.42						1,132.42
233 Albertson's Grants							-
241 Drivers Education	46.05						46.05
242 State LEP		8,716.62	978.23	600.61	134.23	1,517.19	11,946.88
243 Professional Technical	10,319.85	2,147.84	243.14	159.49	24.91		12,895.23
244 State Misc. Grants	11,692.71	14,409.13	1,631.11	1,031.14	226.87	2,120.80	31,111.76
245 State Technology Grants	39,541.01						39,541.01
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	8,809.53	41,673.22	4,623.72	2,933.18	762.57	12,138.96	70,941.18
253 Title I-C Migratory Children	2,714.31	7,082.87	801.78	485.02	138.57	2,358.17	13,580.72
257 Title VI-B - IDEA	18,288.12	38,531.71	4,011.88	2,801.51	624.21	8,492.65	72,750.08
258 Title VI-B - IDEA Preschool	1,034.05	1,048.50	118.69	80.21	22.16		2,303.61
263 Perkins III Vocational Ed.	262.65	2,413.35	273.19	161.55	34.34	265.10	3,410.18
270 Title III-English Language Acquisition	6,475.61						6,475.61
271 Title II-A Improving Teacher Quality	2,286.95	3,413.00	127.35	246.07	13.05		6,086.42
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		32,764.64	3,709.86	2,281.95	741.81	12,885.60	52,383.86
310 Bond & Interest							-
410 Capital Projects	701,598.20						701,598.20
420 Plant & Facility	5,798.27						5,798.27
Total of All Funds	1,176,254.60	1,075,819.82	116,693.94	76,667.25	16,407.04	183,672.40	2,645,515.05
Total Payroll & A.P.	1,176,254.60	1,469,260.45					2,645,515.05
Difference	-	-					-