

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

<b>August, 31</b>						
<b>Current Months Activity</b>						
	<b>2013-14</b>	<b>2014-15</b>	<b>Actual 2015-16</b>	<b>Budget 2015-16</b>	<b>YTD Activity 2015-16</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 5,015,562.94	\$ 4,966,863.62	\$ 5,321,480.55	\$ 3,949,941.00	\$ 1,371,539.55	34.72%
<b>REVENUES</b>						
Taxes - Local Levies	4,241.13	28,143.20	2,680.87	651,393.00	212,131.18	32.57%
State Support Payments	4,309,909.00	7,491,683.00	8,208,327.00	16,799,990.00	8,708,109.81	51.83%
Other State Support	49,738.62	276,047.98	252,773.64	1,083,993.00	280,204.64	25.85%
Food Service Payroll	45,961.15	47,958.51		688,566.00	44,731.83	6.50%
Other Local Receipts	27,942.60	1,795.77	10,758.80	127,310.00	16,080.77	12.63%
Misc. Receipts	-	-		6,500.00	134.20	2.06%
Transfers	-	-		-	-	0.00%
Expenses Reversed	106.05	-		-	21,946.84	0.00%
<b>Total Revenues</b>	<b>4,437,898.55</b>	<b>7,845,628.46</b>	<b>8,474,540.31</b>	<b>19,357,752.00</b>	<b>9,283,339.27</b>	<b>47.96%</b>
<b>Total Cash Available</b>	<b>9,453,461.49</b>	<b>12,812,492.08</b>	<b>13,796,020.86</b>	<b>23,307,693.00</b>	<b>10,654,878.82</b>	<b>45.71%</b>
<b>EXPENSES</b>						
Monthly Bills	180,632.53	313,807.24	227,867.39	3,567,991.00	462,471.32	12.96%
Salaries	808,146.81	851,711.79	895,135.81	11,314,424.00	1,757,108.56	15.53%
Health Insurance & Benefits	125,502.13	135,030.97	148,373.11	2,060,085.00	296,410.27	14.39%
PERSI & FICA-MDCR	142,410.30	158,696.97	166,565.02	2,157,161.00	327,200.15	15.17%
Food Service Payroll	46,294.93	47,958.51	46,436.88	688,566.00	91,168.71	13.24%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,302,986.70</b>	<b>1,507,205.48</b>	<b>1,484,378.21</b>	<b>19,788,227.00</b>	<b>2,934,359.01</b>	<b>14.83%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,150,474.79</b>	<b>\$ 11,305,286.60</b>	<b>\$ 12,311,642.65</b>	<b>\$ 3,519,466.00</b>	<b>\$ 7,720,519.81</b>	<b>219.37%</b>
<b>Year to Date Activity</b>						
	<b>2013-14</b>	<b>2014-15</b>	<b>Actual 2015-16</b>	<b>Budget 2015-16</b>	<b>Difference</b>	<b>%</b>
<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	50.96%
<b>REVENUES</b>						
Taxes - Local Levies	257,474.55	267,956.27	212,131.18	651,393.00	439,261.82	67.43%
State Support Payments	4,498,888.35	7,876,472.56	8,708,109.81	16,799,990.00	8,091,880.19	48.17%
Other State Support	95,939.19	290,596.06	280,204.64	1,083,993.00	803,788.36	74.15%
Food Service Payroll	90,299.43	96,915.32	44,731.83	688,566.00	643,834.17	93.50%
Other Local Receipts	29,804.74	41,970.61	16,080.77	127,310.00	111,229.23	87.37%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	669.45	19,102.47	21,946.84	-	(21,946.84)	0.00%
<b>Total Revenues</b>	<b>4,973,075.71</b>	<b>8,593,048.97</b>	<b>9,283,339.27</b>	<b>19,357,752.00</b>	<b>10,074,412.73</b>	<b>52.04%</b>
<b>Total Cash Available</b>	<b>10,902,635.33</b>	<b>14,178,387.56</b>	<b>15,246,001.66</b>	<b>23,307,693.00</b>	<b>12,087,134.12</b>	<b>65.41%</b>
<b>EXPENSES</b>						
Monthly Bills	526,046.07	505,851.58	462,471.32	3,567,991.00	3,105,519.68	87.04%
Salaries	1,594,265.89	1,686,582.92	1,757,108.56	11,314,424.00	9,557,315.44	84.47%
Health Insurance & Benefits	252,015.77	269,374.06	296,410.27	2,060,085.00	1,763,674.73	85.61%
PERSI & FICA-MDCR	289,402.76	314,377.08	327,200.15	2,157,161.00	1,829,960.85	84.83%
Food Service Payroll	90,430.05	96,915.32	91,168.71	688,566.00	597,397.29	86.76%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>2,752,160.54</b>	<b>2,873,100.96</b>	<b>2,934,359.01</b>	<b>19,788,227.00</b>	<b>16,853,867.99</b>	<b>85.17%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,150,474.79</b>	<b>\$ 11,305,286.60</b>	<b>\$ 12,311,642.65</b>	<b>\$ 3,519,466.00</b>	<b>\$ 8,792,176.65</b>	<b>249.82%</b>
Sweep Account Balance	\$ 8,150,605.41	\$ 11,305,220.20	\$ 12,311,642.65			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 8,150,605.41</b>	<b>\$ 11,305,220.20</b>	<b>\$ 12,311,642.65</b>			
<b>Difference</b>	<b>\$ 130.62</b>	<b>\$ (66.40)</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	-	-	-	-	-	-
231 Local Copier Maintenance	-	-	3,589.07	10.00	11,906.44	3,599.07
232 Local Programs	-	500.00	10,000.00	1,000.00	500.00	10,000.00
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	-	3,750.00	193.50	12,479.87	7,963.31
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	-	-	-	-	-	-
244 State Misc. Grants	3,413.80	-	-	3,413.80	-	19,999.17
245 State Technology Grants	-	-	-	-	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	122,929.13	77,622.42	61,331.24	122,929.13	135,166.39	127,791.54
253 Title I-C Migratory Children	8,412.76	24,048.09	27,895.18	31,046.93	84,042.43	42,238.83
257 Title VI-B - IDEA	56,418.32	44,729.56	43,145.56	115,406.34	110,158.18	111,074.83
258 Title VI-B - IDEA Preschool	1,503.92	1,109.98	1,164.15	2,999.90	6,888.69	3,741.56
263 Perkins III Vocational Ed.	-	-	20,479.93	-	28,318.29	20,479.93
270 Title III-English Language Acquisition	7,063.43	7,393.27	29,364.29	22,126.52	27,469.61	33,508.53
271 Title II-A Improving Teacher Quality	40,711.55	8,375.51	9,576.88	56,090.72	38,863.86	18,049.22
272 Title VI Rural & Low Income	13,383.09	8,815.79	7,557.78	-	-	-
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	211,644.50	14,194.79	11,304.95	873,182.89	699,832.50	865,851.98
410 Capital Projects	-	2,417.67	5,714.48	-	4,296.16	11,770.95
420 Plant & Facility	4,196.24	4,931.29	3,187.65	232,316.17	288,207.07	219,974.41
<b>Total of All Funds</b>	<b>469,676.74</b>	<b>194,138.37</b>	<b>238,061.16</b>	<b>1,494,940.77</b>	<b>1,448,129.49</b>	<b>1,496,043.33</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	5,128.11	4,000.00	4,000.00	5,128.11	4,500.00	5,500.00
231 Local Copier Maintenance	5,068.70	5,227.97	6,015.41	9,354.38	9,714.75	10,851.25
232 Local Programs	293.75	-	253.38	293.75	-	253.38
233 Albertson's Grants	966.00	-	-	1,106.39	-	-
241 Drivers Education	3,113.46	808.51	5,497.50	9,368.01	6,141.74	11,252.91
242 State LEP	10,053.23	14,124.17	12,242.87	20,126.96	26,991.75	24,429.79
243 State Professional Technical	2,507.43	2,984.63	6,912.85	4,433.09	6,249.13	9,551.78
244 State Misc. Grants	989.16	7,461.97	28,250.17	2,848.96	15,913.33	48,964.11
245 State Technology Grants	7,193.37	38,347.45	69,415.52	28,310.31	40,113.07	76,531.21
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	471.00	871.14	-	942.00	1,740.43
251 Title I-A Improving Basic Programs	53,441.88	74,150.83	61,162.07	114,127.40	151,673.25	122,493.31
253 Title I-C Migratory Children	7,723.04	9,003.91	13,556.85	16,135.80	33,052.00	39,598.81
257 Title VI-B - IDEA	58,806.00	46,187.21	44,526.54	116,004.32	90,916.77	87,672.10
258 Title VI-B - IDEA Preschool	1,493.88	1,109.98	1,164.15	2,997.80	2,219.96	2,328.30
263 Perkins III Vocational Ed.	2,949.05	3,008.68	3,189.47	5,901.65	6,017.38	6,262.69
270 Title III-English Language Acquisition	3,902.02	7,199.15	-	10,965.45	14,592.42	29,364.29
271 Title II-A Improving Teacher Quality	24,035.45	4,229.55	8,519.60	72,797.00	12,605.06	18,096.48
272 Title VI Rural & Low Income	3,520.73	8,816.26	7,557.82	13,365.69	17,632.05	15,115.60
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	2,040,846.26	1,539,849.47	1,855,922.54	2,041,446.26
410 Capital Projects	-	68,208.11	931,777.07	-	166,154.56	1,396,263.63
420 Plant & Facility	112,103.91	175,312.34	234,164.22	144,938.07	194,969.69	255,965.06
<b>Total of All Funds</b>	<b>1,843,138.64</b>	<b>2,326,574.26</b>	<b>3,479,922.89</b>	<b>2,134,907.24</b>	<b>2,656,321.45</b>	<b>4,203,681.39</b>

<i>Fund Title</i>	<i>Cash Balance</i>				
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	<i>Difference</i>
230 Local Contributions	23,186.99	-	4,000.00	19,186.99	-
231 Local Copier Maintenance	(3,795.09)	3,589.07	6,015.41	(6,221.43)	-
232 Local Programs	1,655.34	10,000.00	253.38	11,401.96	-
233 Albertson's Grants	4,068.90	-	-	4,068.90	-
241 Drivers Education	34,163.10	3,750.00	5,497.50	32,415.60	-
242 State LEP	12,186.90	-	12,242.87	(55.97)	-
243 State Professional Technical	(25,226.94)	-	6,912.85	(32,139.79)	-
244 State Misc. Grants	90,629.73	-	28,250.17	62,379.56	-
245 State Technology Grants	2,454.97	-	69,415.52	(66,960.55)	-
246 State Substance Abuse	1,943.85	-	-	1,943.85	-
249 ISEE Phase II Grant	869.29	-	871.14	(1.85)	-
251 Title I-A Improving Basic Programs	(62,517.26)	61,331.24	61,162.07	(62,348.09)	-
253 Title I-C Migratory Children	(7,400.77)	27,895.18	13,556.85	6,937.56	-
257 Title VI-B - IDEA	(46,846.91)	43,145.56	44,526.54	(48,227.89)	-
258 Title VI-B - IDEA Preschool	1,868.56	1,164.15	1,164.15	1,868.56	-
263 Perkins III Vocational Ed.	(17,406.71)	20,479.93	3,189.47	(116.25)	-
270 Title III-English Language Acquisition	(29,945.67)	29,364.29	-	(581.38)	-
271 Title II-A Improving Teacher Quality	(29,016.81)	9,576.88	8,519.60	(27,959.53)	-
272 Title VI Rural & Low Income	(13,710.32)	7,557.78	7,557.82	(13,710.36)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,425,471.46	11,304.95	2,040,846.26	395,930.15	-
410 Capital Projects	19,592,519.45	5,714.48	931,777.07	18,666,456.86	-
420 Plant & Facility	2,465,091.03	3,187.65	234,164.22	2,234,114.46	-
<b>Total</b>	<b>\$ 24,420,243.09</b>	<b>\$ 238,061.16</b>	<b>\$ 3,479,922.89</b>	<b>\$ 21,178,381.36</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>			
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Balance</i>
<b>08/01/15</b>	<b>Beginning Balance</b>		<b>\$ 16,752,772.50</b>
08/03/15	State of Idaho-Driver Ed Reimbursement	3,750.00	16,756,522.50
08/06/15	State of Idaho-Perkins IV Revenue	20,479.93	16,777,002.43
08/10/15	Copier Consortium-Gooding, Starr Corp, Misc Refunds, JHS Coach Bus Upgrades	11,599.88	16,788,602.31
08/12/15	State of Idaho-HS Broadband Revenue	671.58	16,789,273.89
08/13/15	State of Idaho-Federal Program Revenue	180,035.08	16,969,308.97
08/17/15	State of Idaho-Base Support Revenue	8,208,327.00	25,177,635.97
08/20/15	State of Idaho-Medicaid Revenue	252,102.06	25,429,738.03
08/22/15	Jerome & Gooding County Taxes, Misc Refunds, Monsanto Grant	26,749.38	25,456,487.41
08/31/15	DL Evans-Interest on Sweep Account	4,267.23	25,460,754.64
08/31/15	DL Evans-Wire Fee		25,460,739.64
			25,460,739.64
08/31/15	Post Aug AP Bills Payable		21,923,863.87
08/31/15	Post Aug Salary & Benefits		20,496,438.54
			20,496,438.54
			20,496,438.54
			20,496,438.54
<b>Total</b>		<b>\$ 8,707,982.14</b>	<b>\$ 20,496,438.54</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	12,311,642.65	12,311,642.65
230 Local Contributions	19,186.99	
231 Local Copier Maintenance	(6,221.43)	
232 Local Programs	11,401.96	
233 Albertson's Grants	4,068.90	
241 Drivers Education	32,415.60	
242 State LEP	(55.97)	
243 State Professional Technical	(32,139.79)	
244 State Misc. Grants	62,379.56	
245 State Technology Grants	(66,960.55)	
246 State Substance Abuse	1,943.85	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(62,348.09)	
253 Title I-C Migratory Children	6,937.56	
257 Title VI-B - IDEA	(48,227.89)	
258 Title VI-B - IDEA Preschool	1,868.56	
263 Perkins III Vocational Ed.	(116.25)	
270 Title III-English Language Acquisition	(581.38)	
271 Title II-A Improving Teacher Quality	(27,959.53)	
272 Title VI Rural & Low Income	(13,710.36)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(118,120.11)
310 Bond & Interest	395,930.15	395,930.15
410 Capital Projects	18,666,456.86	18,666,456.86
420 Plant & Facility	2,234,114.46	2,234,114.46
<b>Total of Accounts</b>	<b>\$ 33,490,024.01</b>	<b>\$ 33,490,024.01</b>
<b>Difference of ledger to cash totals</b>		-
<b>Checks not cleared</b>		27,278.82
<b>Sweep account balances</b>		20,496,438.54
<b>Bank balance - DL Evans Sweep Account</b>		20,523,717.34
<b>Sweep Account reconciliation difference</b>		<b>\$ (0.02)</b>

<b>DL Evans CEDARS Program CD Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
08/01/15	Beginning Balance			\$ 12,988,951.03
08/31/15	DL Evans-Interst on CEDARS CD	4,634.33		12,993,585.36
				12,993,585.36
				12,993,585.36
				12,993,585.36
<b>Total</b>		<b>\$ 4,634.33</b>	<b>\$ -</b>	<b>\$ 12,993,585.36</b>

<b>Checking account reconciliation for August 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	227,867.39	895,135.81	99,832.04	64,326.18	13,506.49	134,866.62	1,435,534.53
230 Local Contributions	4,000.00						4,000.00
231 Local Copier Maintenance	1,332.26	3,462.50	391.96	261.59	52.85	514.25	6,015.41
232 Local Programs	253.38						253.38
233 Albertson's Grants							-
241 Drivers Education	962.45	3,780.00	427.90	283.30	43.85		5,497.50
242 State LEP	55.90	9,178.88	1,039.04	622.60	137.97	1,208.48	12,242.87
243 Professional Technical	4,409.28	2,087.97	236.35	155.02	24.23		6,912.85
244 State Misc. Grants	13,475.94	11,476.44	1,299.13	802.57	167.59	1,028.50	28,250.17
245 State Technology Grants	69,415.52						69,415.52
246 State Substance Abuse							-
249 ISEE Phase II Grant		665.55	75.34	47.37	9.53	73.35	871.14
251 Title I-A Improving Basic Programs	2,899.84	38,488.96	4,356.95	2,558.08	749.68	12,108.56	61,162.07
253 Title I-C Migratory Children	842.60	8,677.21	982.24	609.35	157.06	2,288.39	13,556.85
257 Title VI-B - IDEA	2,604.22	28,226.72	3,195.26	1,978.23	544.14	7,977.97	44,526.54
258 Title VI-B - IDEA Preschool		960.75	108.76	73.50	21.14		1,164.15
263 Perkins III Vocational Ed.	114.24	2,357.54	266.87	160.02	33.68	257.12	3,189.47
270 Title III-English Language Acquisition							-
271 Title II-A Improving Teacher Quality	1,855.20	5,254.00	482.91	392.99	62.17	472.33	8,519.60
272 Title VI Rural & Low Income		5,547.55	627.99	419.30	85.97	877.01	7,557.82
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		32,627.62	3,226.92	2,406.80	651.59	9,930.75	48,843.68
310 Bond & Interest	2,040,846.26						2,040,846.26
410 Capital Projects	931,777.07						931,777.07
420 Plant & Facility	234,164.22						234,164.22
<b>Total of All Funds</b>	<b>3,536,875.77</b>	<b>1,047,927.50</b>	<b>116,549.66</b>	<b>75,096.90</b>	<b>16,247.94</b>	<b>171,603.33</b>	<b>4,964,301.10</b>
<b>Total Payroll &amp; A.P.</b>	<b>3,536,875.77</b>	<b>1,427,425.33</b>					<b>4,964,301.10</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>