

Maintenance and Operation Fund Cash Flow for FY 2015-16

September, 30	Current Months Activity					
	2013-14	2014-15	Actual 2015-16	Budget 2015-16	YTD Activity 2015-16	%
Beginning Cash Balance	\$ 8,150,474.79	\$ 11,305,286.60	\$ 12,311,642.65	\$ 3,949,941.00	\$ 8,361,701.65	211.69%
REVENUES						
Taxes - Local Levies	6,997.06	2,918.70	25,367.36	651,393.00	237,498.54	36.46%
State Support Payments		-		16,799,990.00	8,708,109.81	51.83%
Other State Support	188,314.70	393.62	27,169.61	1,083,993.00	307,374.25	28.36%
Food Service Payroll	49,768.47	50,134.34	99,386.29	688,566.00	144,118.12	20.93%
Other Local Receipts	1,605.37	2,726.17	4,968.03	127,310.00	21,048.80	16.53%
Misc. Receipts	-	-		6,500.00	134.20	2.06%
Transfers	-	-		-	-	0.00%
Expenses Reversed	80.00	8.00	380.00	-	22,326.84	0.00%
Total Revenues	246,765.60	56,180.83	157,271.29	19,357,752.00	9,440,610.56	48.77%
Total Cash Available	8,397,240.39	11,361,467.43	12,468,913.94	23,307,693.00	17,802,312.21	76.38%
EXPENSES						
Monthly Bills	159,486.93	179,706.39	380,412.44	3,567,991.00	842,883.76	23.62%
Salaries	841,088.22	855,316.69	901,205.33	11,314,424.00	2,658,313.89	23.49%
Health Insurance & Benefits	133,745.45	147,702.53	156,474.32	2,060,085.00	452,884.59	21.98%
PERSI & FICA-MDCR	154,344.41	158,920.66	165,621.17	2,157,161.00	492,821.32	22.85%
Food Service Payroll	49,768.47	50,134.34	52,949.41	688,566.00	144,118.12	20.93%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,338,433.48	1,391,780.61	1,656,662.67	19,788,227.00	4,591,021.68	23.20%
Ending Cash Balance	\$ 7,058,806.91	\$ 9,969,686.82	\$ 10,812,251.27	\$ 3,519,466.00	\$ 13,211,290.53	375.38%
Year to Date Activity						
	2013-14	2014-15	Actual 2015-16	Budget 2015-16	Difference	Difference %
Beginning Cash Balance	\$ 5,929,559.62	\$ 5,585,338.59	\$ 5,962,662.39	\$ 3,949,941.00	\$ 2,012,721.39	150.96%
REVENUES						
Taxes - Local Levies	264,471.61	270,874.97	237,498.54	651,393.00	413,894.46	63.54%
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	284,253.89	290,989.68	307,374.25	1,083,993.00	776,618.75	71.64%
Food Service Payroll	140,067.90	147,049.66	144,118.12	688,566.00	544,447.88	79.07%
Other Local Receipts	31,410.11	44,696.78	21,048.80	127,310.00	106,261.20	83.47%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	749.45	19,110.47	22,326.84	-	(22,326.84)	0.00%
Total Revenues	5,219,841.31	8,649,229.80	9,440,610.56	19,357,752.00	9,917,141.44	51.23%
Total Cash Available	11,149,400.93	14,234,568.39	15,403,272.95	23,307,693.00	11,929,862.83	51.18%
EXPENSES						
Monthly Bills	685,533.00	685,557.97	842,883.76	3,567,991.00	2,725,107.24	76.38%
Salaries	2,435,354.11	2,541,899.61	2,658,313.89	11,314,424.00	8,656,110.11	76.51%
Health Insurance & Benefits	385,761.22	417,076.59	452,884.59	2,060,085.00	1,607,200.41	78.02%
PERSI & FICA-MDCR	443,747.17	473,297.74	492,821.32	2,157,161.00	1,664,339.68	77.15%
Food Service Payroll	140,198.52	147,049.66	144,118.12	688,566.00	544,447.88	79.07%
Transfers	-	-	-	-	-	0.00%
Total Expenses	4,090,594.02	4,264,881.57	4,591,021.68	19,788,227.00	15,197,205.32	76.80%
Ending Cash Balance	\$ 7,058,806.91	\$ 9,969,686.82	\$ 10,812,251.27	\$ 3,519,466.00	\$ 7,292,785.27	207.21%
Sweep Account Balance	\$ 7,058,806.91	\$ 9,969,620.42	\$ 10,812,251.27			
Investments Balance	-	-	-			
Total Cash	\$ 7,058,806.91	\$ 9,969,620.42	\$ 10,812,251.27			
Difference	\$ -	\$ (66.40)	\$ -			

<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	-	-	2,211.44	10.00	11,906.44	5,810.51
232 Local Programs	-	5,000.00	-	1,000.00	5,500.00	10,000.00
233 Albertson's Grants	333.00	-	-	333.00	-	-
241 Drivers Education	3,711.50	22.00	-	3,905.00	12,501.87	7,963.31
242 State LEP	-	155,935.00	-	-	155,935.00	-
243 State Professional Technical	20,517.98	21,213.18	26,499.72	20,517.98	21,213.18	26,499.72
244 State Misc. Grants	-	75,000.00	75,000.00	3,413.80	75,000.00	94,999.17
245 State Technology Grants	-	-	25,699.27	-	-	25,699.27
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	53,531.88	74,200.83	61,162.07	176,461.01	209,367.22	188,953.61
253 Title I-C Migratory Children	7,723.04	9,003.94	13,576.85	38,769.97	93,046.37	55,815.68
257 Title VI-B - IDEA	58,806.00	46,187.21	44,526.54	-	-	-
258 Title VI-B - IDEA Preschool	1,493.88	1,109.98	1,164.15	116,900.22	111,268.16	112,238.98
263 Perkins III Vocational Ed.	37,584.88	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	3,902.02	7,199.15	100.00	26,028.54	34,668.76	33,608.53
271 Title II-A Improving Teacher Quality	21,947.22	4,229.55	8,519.60	78,037.94	43,093.41	26,568.82
272 Title VI Rural & Low Income	-	8,816.26	7,557.82	-	-	-
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	18,558.10	185,979.80	618,728.17	891,740.99	885,812.30	1,484,580.15
410 Capital Projects	-	2,360.40	5,723.54	-	6,656.56	17,494.49
420 Plant & Facility	77,732.60	161,665.74	225,875.08	310,048.77	449,872.81	445,849.49
Total of All Funds	305,842.10	757,923.04	1,116,344.25	1,738,976.97	2,144,160.37	2,556,561.66

	<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	2,091.16	2,500.00	-	7,219.27	7,000.00	5,500.00
231 Local Copier Maintenance	6,608.63	5,717.28	7,481.62	15,963.01	15,432.03	18,332.87
232 Local Programs	350.21	-	-	643.96	-	253.38
233 Albertson's Grants	8,341.19	-	114.24	9,447.58	-	114.24
241 Drivers Education	4,554.01	7,844.79	1,072.08	13,922.02	13,986.53	12,324.99
242 State LEP	12,399.05	12,198.05	12,679.96	32,526.01	39,189.80	37,109.75
243 State Professional Technical	13,317.36	8,374.15	5,700.57	17,750.45	14,623.28	15,252.35
244 State Misc. Grants	-	10,828.98	51,659.50	2,848.96	26,742.31	100,623.61
245 State Technology Grants	6,576.98	27,037.29	3,434.56	34,887.29	67,150.36	79,965.77
246 State Substance Abuse	-	2,593.12	-	-	2,593.12	-
249 ISEE Phase II Grant	1,410.84	1,109.34	-	1,410.84	2,051.34	1,740.43
251 Title I-A Improving Basic Programs	57,450.32	59,505.94	75,476.00	171,577.72	211,179.19	197,969.31
253 Title I-C Migratory Children	9,320.60	10,249.81	11,167.39	25,456.40	43,301.81	50,766.20
257 Title VI-B - IDEA	47,046.76	51,808.64	51,493.37	163,051.08	142,725.41	139,165.47
258 Title VI-B - IDEA Preschool	1,110.02	1,164.15	1,269.56	4,107.82	3,384.11	3,597.86
263 Perkins III Vocational Ed.	3,009.04	3,245.92	3,148.10	8,910.69	9,263.30	9,410.79
270 Title III-English Language Acquisition	20,952.99	4,521.60	-	31,918.44	19,114.02	29,364.29
271 Title II-A Improving Teacher Quality	21,949.70	36,062.39	27,017.67	94,746.70	48,667.45	45,114.15
272 Title VI Rural & Low Income	6,196.70	6,101.45	5,782.76	19,562.39	23,733.50	20,898.36
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	-	84,160.58	53,906.54	-	250,315.14	1,450,170.17
420 Plant & Facility	54,726.01	24,311.85	12,369.05	199,664.08	219,281.54	268,334.11
Total of All Funds	277,411.57	359,335.33	323,772.97	2,412,318.81	3,015,656.78	4,527,454.36

<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	19,186.99	-	-	19,186.99	-
231 Local Copier Maintenance	(6,221.43)	2,211.44	7,481.62	(11,491.61)	-
232 Local Programs	11,401.96	-	-	11,401.96	-
233 Albertson's Grants	4,068.90	-	114.24	3,954.66	-
241 Drivers Education	32,415.60	-	1,072.08	31,343.52	-
242 State LEP	(55.97)	-	12,679.96	(12,735.93)	-
243 State Professional Technical	(32,139.79)	26,499.72	5,700.57	(11,340.64)	-
244 State Misc. Grants	62,379.56	75,000.00	51,659.50	85,720.06	-
245 State Technology Grants	(66,960.55)	25,699.27	3,434.56	(44,695.84)	-
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	(62,348.09)	61,162.07	75,476.00	(76,662.02)	-
253 Title I-C Migratory Children	6,937.56	13,576.85	11,167.39	9,347.02	-
257 Title VI-B - IDEA	(48,227.89)	44,526.54	51,493.37	(55,194.72)	-
258 Title VI-B - IDEA Preschool	1,868.56	1,164.15	1,269.56	1,763.15	-
263 Perkins III Vocational Ed.	(116.25)	-	3,148.10	(3,264.35)	-
270 Title III-English Language Acquisition	(581.38)	100.00	-	(481.38)	-
271 Title II-A Improving Teacher Quality	(27,959.53)	8,519.60	27,017.67	(46,457.60)	-
272 Title VI Rural & Low Income	(13,710.36)	7,557.82	5,782.76	(11,935.30)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	395,930.15	618,728.17	-	1,014,658.32	-
410 Capital Projects	18,666,456.86	5,723.54	53,906.54	18,618,273.86	-
420 Plant & Facility	2,234,114.46	225,875.08	12,369.05	2,447,620.49	-
Total	\$ 21,178,381.36	\$ 1,116,344.25	\$ 323,772.97	\$ 21,970,952.64	\$ -

<i>Sweep Account (DL Evans Summary Deposit and Expenses) Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
09/01/15	Beginning Balance			\$ 20,496,438.54
09/02/15	State of Idaho-Bond Equalization & Lottery	834,583.69		21,331,022.23
09/03/15	State of Idaho-PTE Revenue FY 14-15 Final	26,499.72		21,357,521.95
09/04/15	State of Idaho-Jefferson Library Grant	5,000.00		21,362,521.95
09/11/15	Copier Consortium-Wendell, E-Rate Revenue, FS-Reimburse Aug Salary & Benefits, ISBA			21,362,521.95
	Dividend, Misc Refunds	64,258.57		21,426,780.52
09/14/15	State of Idaho-ELL Enhancement Grant	75,000.00		21,501,780.52
09/15/15	State of Idaho-Federal Programs	90,796.34		21,592,576.86
09/23/15	State of Idaho-Medicad Revenue	22,169.61		21,614,746.47
09/29/15	State of Idaho-Federal Programs	45,690.69		21,660,437.16
09/30/15	FS-Reimburse Sept Salary & Benefits, Misc. Refunds, Reimburse JHS Student Payro	53,361.86		21,713,799.02
09/30/15	Jerome & Gooding County Taxes, Misc Revenue Copier Consortium-Wendell, E-Rate Revenue,	47,440.18		21,761,239.20
09/30/15	DL Evans-Interest on Sweep Account	4,328.38		21,765,567.58
				21,765,567.58
09/30/15	Post Sept. AP Bills		505,399.85	21,260,167.73
09/30/15	Post Sept Salary & Benefits		1,475,035.79	19,785,131.94
				19,785,131.94
				19,785,131.94
Total		\$ 1,269,129.04	\$ 1,980,435.64	\$ 19,785,131.94

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	10,812,251.27	10,812,251.27
230 Local Contributions	19,186.99	
231 Local Copier Maintenance	(11,491.61)	
232 Local Programs	11,401.96	
233 Albertson's Grants	3,954.66	
241 Drivers Education	31,343.52	
242 State LEP	(12,735.93)	
243 State Professional Technical	(11,340.64)	
244 State Misc. Grants	85,720.06	
245 State Technology Grants	(44,695.84)	
246 State Substance Abuse	1,943.85	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(76,662.02)	
253 Title I-C Migratory Children	9,347.02	
257 Title VI-B - IDEA	(55,194.72)	
258 Title VI-B - IDEA Preschool	1,763.15	
263 Perkins III Vocational Ed.	(3,264.35)	
270 Title III-English Language Acquisition	(481.38)	
271 Title II-A Improving Teacher Quality	(46,457.60)	
272 Title VI Rural & Low Income	(11,935.30)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(109,600.03)
310 Bond & Interest	1,014,658.32	1,014,658.32
410 Capital Projects	18,618,273.86	18,618,273.86
420 Plant & Facility	2,447,620.49	2,447,620.49
Total of Accounts	\$ 32,783,203.91	\$ 32,783,203.91
Difference of ledger to cash totals		-
Checks not cleared		479,728.04
Sweep account balances		19,785,131.94
Bank balance - DL Evans Sweep Account		20,264,859.95
Sweep Account reconciliation difference		\$ (0.03)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
09/01/15	Beginning Balance			\$ 12,993,585.36
09/30/15	DL Evans-Interest on CEDARS CD	4,486.50		12,998,071.86
				12,998,071.86
				12,998,071.86
				12,998,071.86
Total		\$ 4,486.50	\$ -	\$ 12,998,071.86

Checking account reconciliation for September 30.					District paid	Health	
Fund Title	Expenses	Salaries	Retirement	FICA	Benefits	Insurance	Total
100 General Fund	380,412.44	901,205.33	98,392.15	64,558.14	13,465.82	143,008.50	1,601,042.38
230 Local Contributions							-
231 Local Copier Maintenance	2,782.52	3,462.50	391.96	261.59	52.85	530.20	7,481.62
232 Local Programs							-
233 Albertson's Grants	114.24						114.24
241 Drivers Education	209.08	720.00	81.50	53.15	8.35		1,072.08
242 State LEP	52.99	9,338.76	1,057.13	654.28	144.48	1,432.32	12,679.96
243 Professional Technical	3,125.05	2,147.84	243.13	159.63	24.92		5,700.57
244 State Misc. Grants	31,044.53	15,409.13	1,744.32	1,102.26	238.46	2,120.80	51,659.50
245 State Technology Grants	3,434.56						3,434.56
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	14,811.89	40,337.43	4,566.25	2,858.13	763.34	12,138.96	75,476.00
253 Title I-C Migratory Children	645.10	6,796.87	769.40	462.61	135.24	2,358.17	11,167.39
257 Title VI-B - IDEA	2,114.38	33,565.72	3,752.65	2,427.43	610.34	9,022.85	51,493.37
258 Title VI-B - IDEA Preschool		1,048.50	118.69	80.21	22.16		1,269.56
263 Perkins III Vocational Ed.		2,413.35	273.19	162.12	34.34	265.10	3,148.10
270 Title III-English Language Acquisition							-
271 Title II-A Improving Teacher Quality	377.48	22,518.50	2,282.42	1,605.41	233.86		27,017.67
272 Title VI Rural & Low Income		4,150.00	469.78	300.53	67.15	795.30	5,782.76
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		36,860.63	4,034.85	2,670.88	759.73	11,294.20	55,620.29
310 Bond & Interest	-						-
410 Capital Projects	53,906.54						53,906.54
420 Plant & Facility	12,369.05						12,369.05
Total of All Funds	505,399.85	1,079,974.56	118,177.42	77,356.37	16,561.04	182,966.40	1,980,435.64
Total Payroll & A.P.	505,399.85	1,475,035.79					1,980,435.64
Difference	-	-					-