

Maintenance and Operation Fund Cash Flow for FY 2015-16

<i>April, 2016</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>
Beginning Cash Balance	\$8,004,567.35	\$8,460,444.36	\$ 9,045,274.12	\$3,949,941.00	\$ 5,095,333.12	129.00%
REVENUES						
Taxes - Local Levies	8,534.38	6,844.67	5,418.84	695,982.00	638,164.82	91.69%
State Support Payments	-	-	-	14,981,031.00	11,998,320.81	80.09%
Other State Support	446,322.39	319,610.90	17,638.44	886,504.00	636,324.36	71.78%
Food Service Payroll	47,812.28	-	49,230.72	598,275.00	501,117.02	83.76%
Other Local Receipts	6,523.87	12,436.84	20,360.55	91,000.00	140,933.07	154.87%
Misc. Receipts	-	-	-	6,500.00	134.20	2.06%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	450.81	115.00	329.93	-	24,916.67	0.00%
Total Revenues	509,643.73	339,007.41	92,978.48	17,259,292.00	17,543,212.93	101.65%
Total Cash Available	8,514,211.08	8,799,451.77	9,138,252.60	21,209,233.00	22,638,546.05	106.74%
EXPENSES						
Monthly Bills	426,728.29	394,537.49	376,725.98	3,243,450.00	3,272,566.51	100.90%
Salaries	828,708.13	861,106.75	915,178.24	9,052,225.00	9,039,899.18	99.86%
Health Insurance & Benefits	133,873.35	148,811.82	157,942.91	1,605,077.00	1,557,441.45	97.03%
PERSI & FICA-MDCR	152,500.41	158,575.27	168,145.59	1,645,565.00	1,663,822.00	101.11%
Food Service Payroll	47,812.28	51,164.73	49,230.72	550,129.00	501,117.02	91.09%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,589,622.46	1,614,196.06	1,667,223.44	16,096,446.00	16,034,846.16	99.62%
Ending Cash Balance	\$6,924,588.62	\$7,185,255.71	\$ 7,471,029.16	\$5,112,787.00	\$ 6,603,699.89	129.16%
Year to Date Activity						
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>Difference</i>	<i>%</i>
Beginning Cash Balance	\$5,929,559.62	\$5,585,338.59	\$ 5,962,662.39	\$3,949,941.00	\$ (2,012,721.39)	66.24%
REVENUES						
Taxes - Local Levies	646,948.69	660,374.05	638,164.82	651,393.00	13,228.18	2.03%
State Support Payments	13,363,061.18	14,413,434.64	15,447,602.16	16,799,990.00	1,352,387.84	8.05%
Other State Support	1,077,452.24	1,051,392.39	759,981.20	1,083,993.00	324,011.80	29.89%
Food Service Payroll	482,073.27	430,798.32	501,117.02	688,566.00	187,448.98	27.22%
Other Local Receipts	205,837.94	193,904.62	171,191.66	127,310.00	(43,881.66)	-34.47%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	5,524.56	23,722.48	25,021.87	-	(25,021.87)	0.00%
Total Revenues	15,779,264.90	16,773,662.18	17,543,212.93	19,357,752.00	1,814,539.07	9.37%
Total Cash Available	21,708,824.52	22,359,000.77	23,505,875.32	23,307,693.00	(198,182.32)	-0.85%
EXPENSES						
Monthly Bills	2,817,938.19	3,021,219.63	3,272,566.51	3,567,991.00	295,424.49	8.28%
Salaries	8,571,965.98	8,611,333.15	9,039,899.18	11,314,424.00	2,274,524.82	20.10%
Health Insurance & Benefits	1,339,397.68	1,464,218.48	1,557,441.45	2,060,085.00	502,643.55	24.40%
PERSI & FICA-MDCR	1,572,730.15	1,595,010.75	1,663,822.00	2,157,161.00	493,339.00	22.87%
Food Service Payroll	482,203.90	481,963.05	501,117.02	688,566.00	187,448.98	27.22%
Transfers	-	-	-	-	-	0.00%
Total Expenses	14,784,235.90	15,173,745.06	16,034,846.16	19,788,227.00	3,753,380.84	18.97%
Ending Cash Balance	\$6,924,588.62	\$7,185,255.71	\$ 7,471,029.16	\$3,519,466.00	\$ 3,951,563.16	112.28%
Sweep Account Balance	\$6,924,588.63	\$7,185,232.42	\$ 7,470,449.59			
Investments Balance	-	-	-			
Total Cash	\$6,924,588.63	\$7,185,232.42	\$ 7,470,449.59			
Difference	\$ 0.01	\$ (23.29)	\$ (579.57)			

<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	-	1,105.72	1,470.80	33,637.45	24,307.80
232 Local Programs	-	-	7,500.00	17,192.93	6,500.00	18,123.98
233 Albertson's Grants	824.04	-	-	3,333.34	2,575.60	-
241 Drivers Education	-	-	-	16,238.57	32,263.34	15,963.31
242 State LEP	-	-	-	168,116.00	155,970.00	144,853.00
243 State Professional Technical	-	-	-	70,222.88	89,123.67	91,846.34
244 State Misc. Grants	-	6,666.94	6,657.30	32,596.30	146,378.05	175,827.66
245 State Technology Grants	-	-	-	81,428.94	108,910.34	161,843.27
246 State Substance Abuse	-	-	11,529.00	-	25,236.00	45,112.00
249 ISEE Phase II Grant	1,415.51	-	-	71,174.84	-	-
251 Title I-A Improving Basic Programs	56,703.61	-	65,533.48	592,095.06	576,406.17	688,396.70
253 Title I-C Migratory Children	9,637.60	-	11,720.99	108,899.99	157,706.18	138,214.89
257 Title VI-B - IDEA	55,660.11	-	59,356.56	492,362.12	437,984.48	526,509.21
258 Title VI-B - IDEA Preschool	3,824.14	-	3,143.97	20,138.05	12,090.28	18,948.51
263 Perkins III Vocational Ed.	-	32,798.19	32,327.10	37,584.88	61,116.48	52,807.03
270 Title III-English Language Acquisition	342.75	-	677.00	72,864.92	55,352.16	55,955.75
271 Title II-A Improving Teacher Quality	4,673.52	-	1,690.09	135,308.29	141,002.77	144,887.88
272 Title VI Rural & Low Income	8,887.59	-	6,998.40	49,267.18	34,696.68	38,316.47
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	24,623.98	27,088.37	22,885.44	1,986,872.67	2,368,840.29	3,094,405.43
410 Capital Projects	-	6,137.61	5,609.21	-	48,464.36	55,316.09
420 Plant & Facility	8,477.39	47,484.69	6,281.00	694,187.27	870,183.26	890,427.49
Total of All Funds	175,080.24	120,175.80	243,015.26	4,686,579.90	5,364,437.56	6,382,062.81

<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	-	-	250.00	18,259.19	14,000.00	14,568.24
231 Local Copier Maintenance	5,860.61	5,758.96	5,736.81	54,302.31	55,839.12	58,274.87
232 Local Programs	8,790.18	645.28	227.27	14,019.80	9,336.92	16,637.48
233 Albertson's Grants	-	-	-	10,127.31	1,197.01	114.24
241 Drivers Education	4,266.39	1,937.27	81.10	20,188.23	20,183.94	12,822.72
242 State LEP	11,005.09	13,208.96	11,749.16	116,938.13	127,262.04	120,383.31
243 State Professional Technical	3,154.69	14,518.13	14,073.07	62,318.39	69,763.33	76,996.22
244 State Misc. Grants	-	13,970.02	31,145.60	3,368.80	134,075.55	295,977.72
245 State Technology Grants	2,093.23	2,865.01	2,913.89	55,350.79	121,173.76	153,769.46
246 State Substance Abuse	-	-	525.00	-	2,781.55	713.43
249 ISEE Phase II Grant	471.00	869.29	-	68,201.33	8,444.07	1,740.43
251 Title I-A Improving Basic Programs	57,510.29	66,494.90	69,893.05	582,167.09	649,048.24	691,719.45
253 Title I-C Migratory Children	11,135.54	11,424.37	12,275.39	97,300.58	120,037.49	133,834.11
257 Title VI-B - IDEA	55,756.21	49,398.17	56,379.90	557,812.44	526,269.84	558,322.23
258 Title VI-B - IDEA Preschool	1,921.77	1,837.14	3,406.21	25,970.76	18,338.91	24,683.02
263 Perkins III Vocational Ed.	6,299.12	3,816.22	7,227.05	40,263.41	47,278.04	41,621.07
270 Title III-English Language Acquisition	13.98	1,692.05	8,072.81	53,462.85	39,210.62	59,784.32
271 Title II-A Improving Teacher Quality	4,802.62	8,240.62	3,208.05	134,988.39	127,353.19	139,623.62
272 Title VI Rural & Low Income	12,264.76	8,708.64	6,842.39	55,364.82	41,663.14	33,963.12
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	(0.04)	-	55,469.08	(0.00)	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,943,698.22	2,703,118.80	2,868,667.52
410 Capital Projects	-	336,127.46	1,076,496.40	-	3,080,083.10	8,582,315.69
420 Plant & Facility	59,613.70	8,286.53	31,685.05	441,070.31	335,073.04	452,191.88
Total of All Funds	244,959.18	549,798.98	1,342,188.20	4,410,642.23	8,251,531.70	14,338,724.15

<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	10,368.75	-	250.00	10,118.75	-
231 Local Copier Maintenance	(28,305.23)	1,105.72	5,736.81	(32,936.32)	-
232 Local Programs	(4,130.89)	7,500.00	227.27	3,141.84	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	38,926.89	-	81.10	38,845.79	-
242 State LEP	60,592.67	-	11,749.16	48,843.51	-
243 State Professional Technical	6,335.18	-	14,073.07	(7,737.89)	-
244 State Misc. Grants	(4,317.26)	6,657.30	31,145.60	(28,805.56)	-
245 State Technology Grants	20,558.36	-	2,913.89	17,644.47	-
246 State Substance Abuse	35,338.42	11,529.00	525.00	46,342.42	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(66,609.50)	65,533.48	69,893.05	(70,969.07)	-
253 Title I-C Migratory Children	9,232.72	11,720.99	12,275.39	8,678.32	-
257 Title VI-B - IDEA	(63,057.91)	59,356.56	56,379.90	(60,081.25)	-
258 Title VI-B - IDEA Preschool	(111.26)	3,143.97	3,406.21	(373.50)	-
263 Perkins III Vocational Ed.	(28,247.58)	32,327.10	7,227.05	(3,147.53)	-
270 Title III-English Language Acquisition	(1,158.38)	677.00	8,072.81	(8,554.19)	-
271 Title II-A Improving Teacher Quality	(21,130.05)	1,690.09	3,208.05	(22,648.01)	-
272 Title VI Rural & Low Income	(13,150.94)	6,998.40	6,842.39	(12,994.93)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,774,376.90	22,885.44	-	1,797,262.34	-
410 Capital Projects	12,594,837.13	5,609.21	1,076,496.40	11,523,949.94	-
420 Plant & Facility	2,733,744.77	6,281.00	31,685.05	2,708,340.72	-
Total	\$17,058,045.60	\$ 243,015.26	\$1,342,188.20	\$ 15,958,872.66	\$ -

<i>Sweep Account Activity</i>			
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>
04/01/16	Beginning Balance		\$ 8,573,159.54
04/06/16	State of Idaho-Nurse Grant Revenue	6,657.30	8,579,816.84
04/13/16	State of Idaho-HS Broadband Revenue	671.58	8,580,488.42
04/15/16	State of Idaho-Safe & Drug Free Revenue	11,529.00	8,592,017.42
04/18/16	State of Idaho-Medicaid Revenue	2,288.36	8,594,305.78
04/19/16	State of Idaho-Horizon Library Grant	1,500.00	8,595,805.78
04/20/16	Jerome & Gooding County Property Taxes, Misc Revenue	39,394.73	8,635,200.51
04/25/16	State of Idaho-Ag Replacement Tax	13,178.50	8,648,379.01
04/26/16	State of Idaho-Perkins IV Revenue	23,142.09	8,671,521.10
04/27/16	State of Idaho-Perkins IV Revenue	9,185.01	8,680,706.11
04/27/16	State of Idaho-Federal Program Revenue	149,000.49	8,829,706.60
04/29/16	FS-Reimburse Apr Salary & Benefits, Copier Consortium-Wendell, ICF Grants, HS		8,829,706.60
	Reimburse Stipends, Misc Refunds	70,333.69	8,900,040.29
04/30/16	DL Evans-Interest on Sweep Account	1,564.66	8,901,604.95
			8,901,604.95
04/30/16	Post April AP Bills Payable		1,540,754.98
04/30/16	Post April Salary & Benefits		1,468,656.66
			5,892,193.31
			5,892,193.31
Total		\$ 328,445.41	\$ 3,009,411.64
			\$ 5,892,193.31

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	7,470,449.59	7,470,449.59
230 Local Contributions	10,118.75	
231 Local Copier Maintenance	(32,936.32)	
232 Local Programs	3,141.84	
233 Albertson's Grants	3,954.66	
241 Drivers Education	38,845.79	
242 State LEP	48,843.51	
243 State Professional Technical	(7,737.89)	
244 State Misc. Grants	(28,805.56)	
245 State Technology Grants	17,644.47	
246 State Substance Abuse	46,342.42	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(70,969.07)	
253 Title I-C Migratory Children	8,678.32	
257 Title VI-B - IDEA	(60,081.25)	
258 Title VI-B - IDEA Preschool	(373.50)	
263 Perkins III Vocational Ed.	(3,147.53)	
270 Title III-English Language Acquisition	(8,554.19)	
271 Title II-A Improving Teacher Quality	(22,648.01)	
272 Title VI Rural & Low Income	(12,994.93)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	(70,680.34)
310 Bond & Interest	1,797,262.34	1,797,262.34
410 Capital Projects	11,523,949.94	11,523,949.94
420 Plant & Facility	2,708,340.72	2,708,340.72
Total of Accounts	\$ 23,429,322.25	\$ 23,429,322.25
	Difference of ledger to cash totals	(579.57)
	Checks not cleared	47,618.19
	Sweep account balances	5,892,193.31
	Bank balance - DL Evans Sweep Account	5,939,231.86
	Sweep Account reconciliation difference	\$ (579.64)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
04/01/16	Beginning Balance			\$ 17,530,160.07
04/30/16	DL Evans-Interest on CDARS CD	7,548.33		17,537,708.40
				17,537,708.40
				17,537,708.40
				17,537,708.40
Total		\$ 7,548.33	\$ -	\$ 17,537,708.40

Checking account reconciliation for April 30.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	376,725.98	915,178.24	100,242.14	65,553.15	13,721.97	144,220.94	1,615,642.42
230 Local Contributions	250.00						250.00
231 Local Copier Maintenance	1,037.71	3,462.50	391.96	261.59	52.85	530.20	5,736.81
232 Local Programs	227.27						227.27
233 Albertson's Grants							-
241 Drivers Education	81.10						81.10
242 State LEP		8,641.62	978.22	565.40	134.23	1,429.69	11,749.16
243 State Professional Technical	11,496.66	2,147.84	243.14	160.52	24.91		14,073.07
244 State Misc. Grants	11,723.11	14,409.13	1,631.12	1,034.58	226.86	2,120.80	31,145.60
245 State Technology Grants	2,913.89						2,913.89
246 State Substance Abuse	525.00						525.00
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	4,800.78	43,375.17	4,910.10	3,049.12	823.56	12,934.32	69,893.05
253 Title I-C Migratory Children	1,902.40	6,672.09	755.28	453.00	133.81	2,358.81	12,275.39
257 Title VI-B - IDEA	5,796.44	35,097.40	3,633.84	2,552.12	604.96	8,695.14	56,379.90
258 Title VI-B - IDEA Preschool	2,136.65	1,048.50	118.69	80.21	22.16		3,406.21
263 Perkins III Vocational Ed.	4,079.52	2,413.35	273.19	161.55	34.34	265.10	7,227.05
270 Title III-English Language Acquisition	8,072.81						8,072.81
271 Title II-A Improving Teacher Quality	804.21	2,236.00		167.84			3,208.05
272 Title VI Rural & Low Income		5,034.00	569.84	365.84	77.41	795.30	6,842.39
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		33,120.15	3,571.26	2,350.30	714.91	11,824.40	51,581.02
310 Bond & Interest							-
410 Capital Projects	1,076,496.40						1,076,496.40
420 Plant & Facility	31,685.05						31,685.05
Total of All Funds	1,540,754.98	1,072,835.99	117,318.78	76,755.22	16,571.97	185,174.70	3,009,411.64
Total Payroll & A.P.	1,540,754.98	1,468,656.66	395,820.67			-	3,009,411.64
Difference	-	-					-