

Maintenance and Operation Fund Cash Flow for FY 2015-16

<i>May, 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	\$ 6,924,588.62	\$ 7,185,255.71	\$ 7,470,449.59	\$ 3,949,941.00	\$ 3,520,508.59	89.13%
REVENUES						
Taxes - Local Levies	7,118.63	5,761.55	7,980.89	695,982.00	646,145.71	92.84%
State Support Payments	1,541,315.44	1,693,299.50	1,813,944.43	14,981,031.00	13,812,265.24	92.20%
Other State Support	46,900.18	228,871.98	379,068.85	886,504.00	1,015,393.21	114.54%
Food Service Payroll	49,491.46	95,412.47	49,434.18	598,275.00	550,551.20	92.02%
Other Local Receipts	16,648.77	21,898.44	18,044.84	91,000.00	158,977.91	174.70%
Misc. Receipts	-	-	-	6,500.00	134.20	2.06%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	256.32	515.78	285.47	-	25,202.14	0.00%
Total Revenues	1,661,730.80	2,045,759.72	2,268,758.66	17,259,292.00	19,811,971.59	114.79%
Total Cash Available	8,586,319.42	9,231,015.43	9,739,208.25	21,209,233.00	23,332,480.18	110.01%
EXPENSES						
Monthly Bills	339,368.02	378,563.90	423,925.14	3,243,450.00	3,696,491.65	113.97%
Salaries	839,471.48	858,847.82	906,275.46	9,052,225.00	9,946,174.64	109.88%
Health Insurance & Benefits	134,788.82	147,708.20	156,714.43	1,605,077.00	1,714,735.45	106.83%
PERSI & FICA-MDCR	154,469.97	158,507.41	166,022.65	1,645,565.00	1,829,844.65	111.20%
Food Service Payroll	49,491.46	44,247.74	49,434.18	550,129.00	550,551.20	100.08%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,517,589.75	1,587,875.07	1,702,371.86	16,096,446.00	17,737,797.59	110.20%
Ending Cash Balance	\$ 7,068,729.67	\$ 7,643,140.36	\$ 8,036,836.39	\$ 5,112,787.00	\$ 5,594,682.59	109.43%
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	654,067.32	666,135.60	646,145.71	651,393.00	5,247.29	0.81%
State Support Payments	14,904,376.62	16,106,734.14	17,261,546.59	16,799,990.00	(461,556.59)	-2.75%
Other State Support	1,124,352.42	1,280,264.37	1,139,050.05	1,083,993.00	(55,057.05)	-5.08%
Food Service Payroll	531,564.73	526,210.79	550,551.20	688,566.00	138,014.80	20.04%
Other Local Receipts	222,486.71	215,803.06	189,236.50	127,310.00	(61,926.50)	-48.64%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	5,780.88	24,238.26	25,307.34	-	(25,307.34)	0.00%
Total Revenues	17,440,995.70	18,819,421.90	19,811,971.59	19,357,752.00	(454,219.59)	-2.35%
Total Cash Available	23,370,555.32	24,404,760.49	25,774,633.98	23,307,693.00	(2,466,940.98)	-10.58%
EXPENSES						
Monthly Bills	3,157,306.21	3,399,783.53	3,696,491.65	3,567,991.00	(128,500.65)	-3.60%
Salaries	9,411,437.46	9,470,180.97	9,946,174.64	11,314,424.00	1,368,249.36	12.09%
Health Insurance & Benefits	1,474,186.50	1,611,926.68	1,714,735.45	2,060,085.00	345,349.55	16.76%
PERSI & FICA-MDCR	1,727,200.12	1,753,518.16	1,829,844.65	2,157,161.00	327,316.35	15.17%
Food Service Payroll	531,695.36	526,210.79	550,551.20	688,566.00	138,014.80	20.04%
Transfers	-	-	-	-	-	0.00%
Total Expenses	16,301,825.65	16,761,620.13	17,737,797.59	19,788,227.00	2,050,429.41	10.36%
Ending Cash Balance	\$ 7,068,729.67	\$ 7,643,140.36	\$ 8,036,836.39	\$ 3,519,466.00	\$ 4,517,370.39	128.35%
Sweep Account Balance	\$ 7,068,729.68	\$ 7,643,117.07	\$ 8,036,836.39			
Investments Balance	-	-	-			
Total Cash	\$ 7,068,729.68	\$ 7,643,117.07	\$ 8,036,836.39			
Difference	\$ 0.01	\$ (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>2012-13</i>	<i>2013-14</i>	<i>2015-16</i>
230 Local Contributions	5,000.00	6,000.00	5,000.00	6,000.00	6,000.00	5,000.00
231 Local Copier Maintenance	10.00	2,761.60	10.00	1,480.80	36,399.05	24,317.80
232 Local Programs	500.00	10,000.00	-	17,692.93	16,500.00	18,123.98
233 Albertson's Grants	-	-	-	3,333.34	2,575.60	-
241 Drivers Education	4,000.00	-	-	20,238.57	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	15,000.00	65,153.00	116,116.00	47,596.30	211,531.05	291,943.66
245 State Technology Grants	-	20,844.00	-	81,428.94	129,754.34	161,843.27
246 State Substance Abuse	-	-	-	-	25,236.00	45,112.00
249 ISEE Phase II Grant	471.00	-	-	71,645.84	-	-
251 Title I-A Improving Basic Programs	57,510.29	129,569.29	69,893.05	649,605.35	705,975.46	758,289.75
253 Title I-C Migratory Children	11,145.54	23,428.89	12,285.39	120,045.53	181,135.07	150,500.28
257 Title VI-B - IDEA	55,756.21	100,978.73	57,139.90	548,118.33	538,963.21	583,649.11
258 Title VI-B - IDEA Preschool	1,921.77	3,800.70	3,406.21	22,059.82	15,890.98	22,354.72
263 Perkins III Vocational Ed.	27,745.26	-	-	65,330.14	61,116.48	52,807.03
270 Title III-English Language Acquisition	13.98	2,102.81	8,072.81	72,878.90	57,454.97	64,028.56
271 Title II-A Improving Teacher Quality	4,802.62	17,949.83	3,208.05	140,110.91	158,952.60	148,095.93
272 Title VI Rural & Low Income	8,743.44	17,448.59	6,842.39	58,010.62	52,145.27	45,158.86
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	20,387.92	23,154.07	33,414.21	2,007,260.59	2,391,994.36	3,127,819.64
410 Capital Projects	-	6,127.59	5,798.98	-	54,591.95	61,115.07
420 Plant & Facility	7,060.50	11,354.75	10,236.23	701,247.77	881,538.01	900,663.72
Total of All Funds	220,068.53	440,673.85	331,423.22	4,906,648.43	5,805,111.41	6,713,486.03

<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>2012-13</i>	<i>2013-14</i>	<i>2015-16</i>
230 Local Contributions	-	-	-	18,259.19	14,000.00	14,568.24
231 Local Copier Maintenance	5,077.54	5,886.29	5,452.64	59,379.85	61,725.41	63,727.51
232 Local Programs	749.18	549.02	705.18	14,768.98	9,885.94	17,342.66
233 Albertson's Grants	2,718.78	-	-	12,846.09	1,197.01	114.24
241 Drivers Education	3,879.80	261.34	5,352.52	24,068.03	20,445.28	18,175.24
242 State LEP	11,091.52	13,096.48	11,741.43	128,029.65	140,358.52	132,124.74
243 State Professional Technical	7,288.42	9,519.35	22,457.48	69,606.81	79,282.68	99,453.70
244 State Misc. Grants	-	15,412.46	24,389.67	3,368.80	149,488.01	320,367.39
245 State Technology Grants	612.05	172.00	28,997.48	55,962.84	121,345.76	182,766.94
246 State Substance Abuse	-	-	-	-	2,781.55	713.43
249 ISEE Phase II Grant	471.00	869.29	-	68,672.33	9,313.36	1,740.43
251 Title I-A Improving Basic Programs	65,625.16	89,284.13	66,755.48	647,792.25	738,332.37	758,474.93
253 Title I-C Migratory Children	15,697.65	17,842.84	15,102.91	112,998.23	137,880.33	148,937.02
257 Title VI-B - IDEA	68,432.16	56,909.38	62,617.18	626,244.60	583,179.22	620,939.41
258 Title VI-B - IDEA Preschool	2,749.80	3,406.41	2,996.52	28,720.56	21,745.32	27,679.54
263 Perkins III Vocational Ed.	9,366.73	4,352.28	3,895.66	49,630.14	51,630.32	45,516.73
270 Title III-English Language Acquisition	11,305.26	6,115.50	4,083.38	64,768.11	45,326.12	63,867.70
271 Title II-A Improving Teacher Quality	15,392.16	17,731.67	3,201.47	150,380.55	145,084.86	142,825.09
272 Title VI Rural & Low Income	9,938.13	8,250.20	7,185.42	65,302.95	49,913.34	41,148.54
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	140.08	-	-	55,609.16	(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	-	88,287.00	1,022,171.79	-	3,168,370.10	9,604,487.48
420 Plant & Facility	46,503.29	3,454.44	40,659.80	487,573.60	338,527.48	492,851.68
Total of All Funds	277,038.71	341,400.08	1,327,766.01	4,687,680.94	8,592,931.78	15,666,490.16

<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	10,118.75	5,000.00	-	15,118.75	-
231 Local Copier Maintenance	(32,936.32)	10.00	5,452.64	(38,378.96)	-
232 Local Programs	3,141.84	-	705.18	2,436.66	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	38,845.79	-	5,352.52	33,493.27	-
242 State LEP	48,843.51	-	11,741.43	37,102.08	-
243 State Professional Technical	(7,737.89)	-	22,457.48	(30,195.37)	-
244 State Misc. Grants	(28,805.56)	116,116.00	24,389.67	62,920.77	-
245 State Technology Grants	17,644.47	-	28,997.48	(11,353.01)	-
246 State Substance Abuse	46,342.42	-	-	46,342.42	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(70,969.07)	69,893.05	66,755.48	(67,831.50)	-
253 Title I-C Migratory Children	8,678.32	12,285.39	15,102.91	5,860.80	-
257 Title VI-B - IDEA	(60,081.25)	57,139.90	62,617.18	(65,558.53)	-
258 Title VI-B - IDEA Preschool	(373.50)	3,406.21	2,996.52	36.19	-
263 Perkins III Vocational Ed.	(3,147.53)	-	3,895.66	(7,043.19)	-
270 Title III-English Language Acquisition	(8,554.19)	8,072.81	4,083.38	(4,564.76)	-
271 Title II-A Improving Teacher Quality	(22,648.01)	3,208.05	3,201.47	(22,641.43)	-
272 Title VI Rural & Low Income	(12,994.93)	6,842.39	7,185.42	(13,337.96)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,797,262.34	33,414.21	-	1,830,676.55	-
410 Capital Projects	11,523,949.94	5,798.98	1,022,171.79	10,507,577.13	-
420 Plant & Facility	2,708,340.72	10,236.23	40,659.80	2,677,917.15	-
Total	\$15,958,872.66	\$ 331,423.22	\$ 1,327,766.01	\$14,962,529.87	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
05/01/16	Beginning Balance			\$ 5,891,613.74
05/02/16	State of Idaho-Reimburse Subs	420.00		5,892,033.74
05/05/16	State of Idaho-Medicaid Revenue	106,133.85		5,998,167.59
05/11/16	State of Idaho-Leadership Premiums	211,067.00		6,209,234.59
05/13/16	State of Idaho-Federal Programs Revenue	221,525.80		6,430,760.39
05/16/16	State of Idaho-Base Support Revenue	1,813,944.43		8,244,704.82
05/27/16	State of Idaho-Professional Development	116,116.00		8,360,820.82
05/27/16	Jerome & Gooding County Taxes, ARTEC Revenue			8,360,820.82
	Crouch Scholarship, FS-Reimburse May Salary & Benefits, JHS Stipend Reimbursements	121,708.24		8,482,529.06
				8,482,529.06
05/31/16	DL Evans Bank-Interest on Sweep Account	1,468.86		8,483,997.92
05/31/16	DL Evans Bank-Returned ACH Fee	(6.00)		8,483,991.92
				8,483,991.92
05/31/16	Post May AP Bill Payable		1,565,443.48	6,918,548.44
05/31/16	Post May Salaries & Benefits		1,464,716.25	5,453,832.19
				5,453,832.19
			(21.86)	5,453,854.05
				5,453,854.05
				5,453,854.05
				5,453,854.05
Total		\$ 2,592,378.18	\$ 3,030,137.87	\$ 5,453,854.05

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	8,036,836.39	8,036,836.39
230 Local Contributions	15,118.75	
231 Local Copier Maintenance	(38,378.96)	
232 Local Programs	2,436.66	
233 Albertson's Grants	3,954.66	
241 Drivers Education	33,493.27	
242 State LEP	37,102.08	
243 State Professional Technical	(30,195.37)	
244 State Misc. Grants	62,920.77	
245 State Technology Grants	(11,353.01)	
246 State Substance Abuse	46,342.42	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(67,831.50)	
253 Title I-C Migratory Children	5,860.80	
257 Title VI-B - IDEA	(65,558.53)	
258 Title VI-B - IDEA Preschool	36.19	
263 Perkins III Vocational Ed.	(7,043.19)	
270 Title III-English Language Acquisition	(4,564.76)	
271 Title II-A Improving Teacher Quality	(22,641.43)	
272 Title VI Rural & Low Income	(13,337.96)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(53,640.96)
310 Bond & Interest	1,830,676.55	1,830,676.55
410 Capital Projects	10,507,577.13	10,507,577.13
420 Plant & Facility	2,677,917.15	2,677,917.15
Total of Accounts	\$ 22,999,366.26	\$22,999,366.26
Difference of ledger to cash totals		-
Checks not cleared		1,096,877.32
Sweep account balances		5,453,854.05
Bank balance - DL Evans Sweep Account		6,550,731.32
Sweep Account reconciliation difference		\$ (0.05)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
05/01/16	Beginning Balance			\$17,537,708.40
05/31/16	DL Evans Bank-Interest on CDARS CD	7,803.70		17,545,512.10
				17,545,512.10
				17,545,512.10
				17,545,512.10
Total		\$ 7,803.70	\$ -	\$17,545,512.10

Checking account reconciliation for May 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	423,925.14	906,275.46	98,634.52	65,021.75	13,534.11	143,180.32	1,650,571.30
230 Local Contributions							-
231 Local Copier Maintenance	753.54	3,462.50	391.96	261.59	52.85	530.20	5,452.64
232 Local Programs	705.18						705.18
233 Albertson's Grants							-
241 Drivers Education	159.49	4,340.00	491.29	311.40	50.34		5,352.52
242 State LEP		8,641.62	978.22	557.67	134.23	1,429.69	11,741.43
243 State Professional Technical	19,880.97	2,147.84	243.13	160.62	24.92		22,457.48
244 State Misc. Grants	4,967.18	14,409.13	1,631.11	1,034.58	226.87	2,120.80	24,389.67
245 State Technology Grants	28,997.48						28,997.48
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	1,755.23	43,301.62	4,901.80	3,039.79	822.72	12,934.32	66,755.48
253 Title I-C Migratory Children	4,730.62	6,672.09	755.27	452.33	133.79	2,358.81	15,102.91
257 Title VI-B - IDEA	9,228.74	37,714.19	3,629.10	2,745.19	604.82	8,695.14	62,617.18
258 Title VI-B - IDEA Preschool	1,726.96	1,048.50	118.69	80.21	22.16		2,996.52
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	4,083.38						4,083.38
271 Title II-A Improving Teacher Quality	1,697.98	1,473.80	(56.85)	92.37	(5.83)		3,201.47
272 Title VI Rural & Low Income		5,320.00	602.21	387.19	80.72	795.30	7,185.42
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		33,309.54	3,602.80	2,366.38	717.22	11,804.62	51,800.56
310 Bond & Interest							-
410 Capital Projects	1,022,171.79						1,022,171.79
420 Plant & Facility	40,659.80						40,659.80
Total of All Funds	1,565,443.48	1,071,154.64	116,267.20	76,717.75	16,440.50	184,114.30	3,030,137.87
Total Payroll & A.P.	1,565,443.48	1,464,694.39					3,030,137.87
Difference	-	-					-