

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

<i>January, 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>
<b>Beginning Cash Balance</b>	\$ 9,875,968.83	\$ 8,519,570.66	\$ 9,578,777.37	\$ 3,949,941.00	\$ 5,628,836.37	142.50%
<b>REVENUES</b>						
Taxes - Local Levies	346,281.25	354,307.33	344,300.34	695,982.00	616,567.68	88.59%
State Support Payments	-	-	-	14,981,031.00	11,998,320.81	80.09%
Other State Support	50,194.87	87,479.58	87,175.02	886,504.00	544,685.83	61.44%
Food Service Payroll	48,348.98	45,881.24	104,914.18	598,275.00	350,987.93	58.67%
Other Local Receipts	3,493.85	12,920.08	29,944.43	91,000.00	103,930.94	114.21%
Misc. Receipts	-	-	-	6,500.00	134.20	2.06%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	250.00	109.59	542.55	-	23,585.19	0.00%
<b>Total Revenues</b>	<b>448,568.95</b>	<b>500,697.82</b>	<b>566,876.52</b>	<b>17,259,292.00</b>	<b>13,638,212.58</b>	<b>79.02%</b>
<b>Total Cash Available</b>	<b>10,324,537.78</b>	<b>9,020,268.48</b>	<b>10,145,653.89</b>	<b>21,209,233.00</b>	<b>19,267,048.95</b>	<b>90.84%</b>
<b>EXPENSES</b>						
Monthly Bills	279,474.72	314,170.54	318,206.26	3,243,450.00	2,168,568.73	66.86%
Salaries	824,488.07	861,336.82	902,222.64	9,052,225.00	6,291,236.23	69.50%
Health Insurance & Benefits	136,369.89	149,964.60	157,941.89	1,605,077.00	1,081,495.44	67.38%
PERSI & FICA-MDCR	152,602.08	159,676.26	167,203.05	1,645,565.00	1,159,822.67	70.48%
Food Service Payroll	48,348.98	45,881.24	51,316.08	550,129.00	350,987.93	63.80%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,441,283.74</b>	<b>1,531,029.46</b>	<b>1,596,889.92</b>	<b>16,096,446.00</b>	<b>11,052,111.00</b>	<b>68.66%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,883,254.04</b>	<b>\$ 7,489,239.02</b>	<b>\$ 8,548,763.97</b>	<b>\$ 5,112,787.00</b>	<b>\$ 8,214,937.95</b>	<b>160.67%</b>
<b>Year to Date Activity</b>						
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>Difference</i>	<i>Difference %</i>
<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)	66.24%
<b>REVENUES</b>						
Taxes - Local Levies	627,720.00	635,739.38	616,567.68	651,393.00	34,825.32	5.35%
State Support Payments	11,694,832.35	10,881,268.56	11,998,320.81	16,799,990.00	4,801,669.19	28.58%
Other State Support	355,989.71	430,827.38	544,685.83	1,083,993.00	539,307.17	49.75%
Food Service Payroll	338,464.61	337,127.95	350,987.93	688,566.00	337,578.07	49.03%
Other Local Receipts	166,072.19	101,416.53	103,930.94	127,310.00	23,379.06	18.36%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	4,471.87	23,018.07	23,585.19	-	(23,585.19)	0.00%
<b>Total Revenues</b>	<b>13,185,917.75</b>	<b>12,409,433.55</b>	<b>13,638,212.58</b>	<b>19,357,752.00</b>	<b>5,719,539.42</b>	<b>29.55%</b>
<b>Total Cash Available</b>	<b>19,115,477.37</b>	<b>17,994,772.14</b>	<b>19,600,874.97</b>	<b>23,307,693.00</b>	<b>3,706,818.03</b>	<b>15.90%</b>
<b>EXPENSES</b>						
Monthly Bills	1,806,090.77	2,022,480.69	2,168,568.73	3,567,991.00	1,399,422.27	39.22%
Salaries	6,045,932.24	6,014,399.48	6,291,236.23	11,314,424.00	5,023,187.77	44.40%
Health Insurance & Benefits	933,363.67	1,015,830.41	1,081,495.44	2,060,085.00	978,589.56	47.50%
PERSI & FICA-MDCR	1,108,241.41	1,115,694.59	1,159,822.67	2,157,161.00	997,338.33	46.23%
Food Service Payroll	338,595.24	337,127.95	350,987.93	688,566.00	337,578.07	49.03%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>10,232,223.33</b>	<b>10,505,533.12</b>	<b>11,052,111.00</b>	<b>19,788,227.00</b>	<b>8,736,116.00</b>	<b>44.15%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,883,254.04</b>	<b>\$ 7,489,239.02</b>	<b>\$ 8,548,763.97</b>	<b>\$ 3,519,466.00</b>	<b>\$ 5,029,297.97</b>	<b>142.90%</b>
Sweep Account Balance	\$ 8,883,254.05	\$ 7,489,278.05	\$ 8,548,763.97			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 8,883,254.05</b>	<b>\$ 7,489,278.05</b>	<b>\$ 8,548,763.97</b>			
<b>Difference</b>	<b>\$ 0.01</b>	<b>\$ 39.03</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	-	-	-	1,000.00	-	-
231 Local Copier Maintenance	10.00	1,370.80	8,293.89	1,440.80	30,875.85	20,990.64
232 Local Programs	-	-	-	7,222.93	5,500.00	10,623.98
233 Albertson's Grants	894.04	1,139.30	-	1,685.26	2,575.60	-
241 Drivers Education	-	-	-	9,238.57	18,630.87	7,963.31
242 State LEP	-	-	-	168,116.00	155,970.00	144,853.00
243 State Professional Technical	-	67,106.90	65,346.62	70,222.88	88,320.08	91,846.34
244 State Misc. Grants	-	48,406.28	463.75	3,413.80	126,759.61	126,733.26
245 State Technology Grants	-	-	136,144.00	81,428.94	26,189.34	161,843.27
246 State Substance Abuse	-	-	-	-	25,236.00	17,042.00
249 ISEE Phase II Grant	1,415.51	-	-	68,343.82	-	-
251 Title I-A Improving Basic Programs	60,534.24	59,688.69	62,863.67	415,779.97	457,219.98	469,420.58
253 Title I-C Migratory Children	9,417.15	11,674.33	12,178.92	78,510.05	137,211.38	104,340.79
257 Title VI-B - IDEA	54,154.49	52,941.84	62,351.14	326,659.06	332,856.57	366,815.99
258 Title VI-B - IDEA Preschool	2,222.67	2,379.25	2,648.56	8,786.98	8,123.91	9,149.83
263 Perkins III Vocational Ed.	-	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	-	3,076.67	-	69,026.53	52,805.59	44,094.82
271 Title II-A Improving Teacher Quality	18,954.35	13,267.08	5,914.27	120,738.60	124,809.28	70,098.01
272 Title VI Rural & Low Income	6,204.13	7,806.82	6,374.78	12,371.25	18,288.95	17,570.52
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	992,469.19	1,351,650.47	1,374,896.19	1,931,695.21	2,273,466.56	3,007,049.63
410 Capital Projects	-	6,364.18	6,116.83	-	30,123.02	38,349.37
420 Plant & Facility	335,151.32	342,548.91	350,344.28	669,506.85	803,802.19	851,317.47
<b>Total of All Funds</b>	<b>1,481,427.09</b>	<b>1,969,421.52</b>	<b>2,093,936.90</b>	<b>4,116,997.25</b>	<b>4,747,083.07</b>	<b>5,580,582.74</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	7,406.15	7,000.00	2,500.00	15,125.42	14,000.00	12,318.24
231 Local Copier Maintenance	5,582.91	5,302.80	5,222.56	37,227.02	38,667.52	41,649.93
232 Local Programs	-	85.89	5,000.00	5,025.93	7,966.00	16,385.80
233 Albertson's Grants	263.61	342.72	-	9,824.31	1,102.73	114.24
241 Drivers Education	23.00	45.16	-	15,921.84	16,915.49	12,371.04
242 State LEP	12,791.04	12,186.92	11,954.15	80,848.35	90,493.52	84,568.91
243 State Professional Technical	3,308.67	6,754.71	8,182.43	49,711.77	43,484.99	49,117.52
244 State Misc. Grants	-	19,171.70	21,391.00	3,368.80	81,539.35	209,204.76
245 State Technology Grants	2,888.38	1,702.59	2,691.38	46,133.13	114,593.36	141,116.08
246 State Substance Abuse	-	-	-	-	2,593.12	188.43
249 ISEE Phase II Grant	1,415.51	869.29	-	65,843.82	5,836.20	1,740.43
251 Title I-A Improving Basic Programs	59,687.45	59,176.39	84,593.76	408,029.16	459,469.15	487,554.04
253 Title I-C Migratory Children	9,308.66	10,072.86	10,374.91	65,103.76	86,226.66	98,073.53
257 Title VI-B - IDEA	54,233.95	49,756.94	39,975.82	390,587.12	369,859.32	382,224.93
258 Title VI-B - IDEA Preschool	3,527.52	1,666.74	2,911.12	16,225.44	12,238.58	14,389.25
263 Perkins III Vocational Ed.	4,101.40	6,135.30	3,147.53	26,695.18	37,014.50	23,206.56
270 Title III-English Language Acquisition	3,299.41	349.39	8,056.61	52,909.89	34,910.63	47,907.19
271 Title II-A Improving Teacher Quality	4,365.12	8,269.58	62,397.73	119,981.20	101,285.25	124,023.43
272 Title VI Rural & Low Income	19,264.90	8,270.46	6,717.77	25,469.03	16,077.28	13,092.55
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	55,469.01	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,539,849.47	1,856,272.54	2,041,846.26
410 Capital Projects	-	673,660.46	611,027.15	-	2,038,258.52	5,402,965.49
420 Plant & Facility	10,616.85	7,374.42	294.48	310,772.37	322,887.69	317,391.52
<b>Total of All Funds</b>	<b>202,084.53</b>	<b>878,194.32</b>	<b>886,438.40</b>	<b>3,340,122.02</b>	<b>5,751,692.40</b>	<b>9,521,450.13</b>

<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	14,868.75	-	2,500.00	12,368.75	-
231 Local Copier Maintenance	(22,699.87)	8,293.89	5,222.56	(19,628.54)	-
232 Local Programs	893.52	-	5,000.00	(4,106.48)	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,297.47	-	-	31,297.47	-
242 State LEP	96,612.06	-	11,954.15	84,657.91	-
243 State Professional Technical	(37,023.38)	65,346.62	8,182.43	20,140.81	-
244 State Misc. Grants	29,800.25	463.75	21,391.00	8,873.00	-
245 State Technology Grants	(103,154.77)	136,144.00	2,691.38	30,297.85	-
246 State Substance Abuse	18,797.42	-	-	18,797.42	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(64,049.69)	62,863.67	84,593.76	(85,779.78)	-
253 Title I-C Migratory Children	8,760.79	12,178.92	10,374.91	10,564.80	-
257 Title VI-B - IDEA	(66,052.49)	62,351.14	39,975.82	(43,677.17)	-
258 Title VI-B - IDEA Preschool	384.15	2,648.56	2,911.12	121.59	-
263 Perkins III Vocational Ed.	(13,912.59)	-	3,147.53	(17,060.12)	-
270 Title III-English Language Acquisition	(481.38)	-	8,056.61	(8,537.99)	-
271 Title II-A Improving Teacher Quality	(25,354.23)	5,914.27	62,397.73	(81,837.69)	-
272 Title VI Rural & Low Income	(12,527.32)	6,374.78	6,717.77	(12,870.31)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,161,831.61	1,374,896.19	-	2,536,727.80	-
410 Capital Projects	15,291,243.74	6,116.83	611,027.15	14,686,333.42	-
420 Plant & Facility	2,453,981.26	350,344.28	294.48	2,804,031.06	-
<b>Total</b>	<b>\$ 18,767,168.11</b>	<b>\$ 2,093,936.90</b>	<b>\$ 886,438.40</b>	<b>\$ 19,974,666.61</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>01/01/16</b>	<b>Beginning Balance</b>			<b>\$ 10,838,661.57</b>
01/08/16	State of Idaho-CIS Wkshp Reimbursement	200.00		10,838,861.57
01/15/16	State of Idaho-HS Broadband Reimbursement	671.58		10,839,533.15
01/21/16	Lincoln County Taxes, FS-Dec Salary & Benefits			10,839,533.15
	Copier Consortium-Gooding, Misc Revenue			10,839,533.15
	HS Charter Upgrade, St Lukes Walking Track	77,809.16		10,917,342.31
01/25/16	FS-Jan Salary & Benefits, ICRMP Jefferson			10,917,342.31
	Water Damage, Copier Consortium & Shared			10,917,342.31
	Psychologist-Wendell, Misc Revenue	80,728.43		10,998,070.74
01/25/16	State of Idaho-Fast Forward Revenue	520.00		10,998,590.74
01/25/16	State of Idaho-Ag Replacement Tax	13,178.50		11,011,769.24
01/26/16	State of Idaho-Medicaid Revenue	72,604.94		11,084,374.18
01/26/16	State of Idaho-PTE Revenue	65,346.62		11,149,720.80
01/26/16	State of Idaho-ICTL Revenue	136,144.00		11,285,864.80
01/26/16	Jerome County Taxes, HS Student Payroll	1,989,003.21		13,274,868.01
01/27/16	State of Idaho-Federal Programs Revenue	152,311.34		13,427,179.35
01/27/16	Gooding County Taxes, Misc Revenue	62,348.40		13,489,527.75
01/31/16	DL Evans-Interest on Sweep Account	2,157.61		13,491,685.36
01/31/16	Post January AP Bills		1,025,486.25	12,466,199.11
01/31/16	Post January Salary & Benefits		1,457,842.07	11,008,357.04
				11,008,357.04
<b>Total</b>		<b>\$ 2,653,023.79</b>	<b>\$ 2,483,328.32</b>	<b>\$ 11,008,357.04</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	8,548,763.97	8,548,763.97
230 Local Contributions	12,368.75	
231 Local Copier Maintenance	(19,628.54)	
232 Local Programs	(4,106.48)	
233 Albertson's Grants	3,954.66	
241 Drivers Education	31,297.47	
242 State LEP	84,657.91	
243 State Professional Technical	20,140.81	
244 State Misc. Grants	8,873.00	
245 State Technology Grants	30,297.85	
246 State Substance Abuse	18,797.42	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(85,779.78)	
253 Title I-C Migratory Children	10,564.80	
257 Title VI-B - IDEA	(43,677.17)	
258 Title VI-B - IDEA Preschool	121.59	
263 Perkins III Vocational Ed.	(17,060.12)	
270 Title III-English Language Acquisition	(8,537.99)	
271 Title II-A Improving Teacher Quality	(81,837.69)	
272 Title VI Rural & Low Income	(12,870.31)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	(52,425.67)
310 Bond & Interest	2,536,727.80	2,536,727.80
410 Capital Projects	14,686,333.42	14,686,333.42
420 Plant & Facility	2,804,031.06	2,804,031.06
<b>Total of Accounts</b>	<b>\$ 28,523,430.58</b>	<b>\$ 28,523,430.58</b>
<b>Difference of ledger to cash totals</b>		-
<b>Checks not cleared</b>		264,430.72
<b>Sweep account balances</b>		11,008,357.04
<b>Bank balance - DL Evans Sweep Account</b>		11,272,787.72
<b>Sweep Account reconciliation difference</b>		<b>\$ (0.04)</b>

<b>DL Evans CEDARS Program CD Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
01/01/16	Beginning Balance			\$ 17,507,283.80
01/31/15	DL Evans-Interest on CDARS CD	7,789.63		17,515,073.43
				17,515,073.43
				17,515,073.43
				17,515,073.43
<b>Total</b>		<b>\$ 7,789.63</b>	<b>\$ -</b>	<b>\$ 17,515,073.43</b>

<b>Checking account reconciliation for January 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	318,206.26	902,222.64	100,401.95	64,373.24	13,704.04	144,237.85	1,543,145.98
230 Local Contributions	2,500.00						2,500.00
231 Local Copier Maintenance	523.46	3,462.50	391.96	261.59	52.85	530.20	5,222.56
232 Local Programs	5,000.00						5,000.00
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,831.62	978.22	580.39	134.23	1,429.69	11,954.15
243 State Professional Technical	5,606.02	2,147.84	243.14	160.52	24.91		8,182.43
244 State Misc. Grants	1,968.51	14,409.13	1,631.11	1,034.58	226.87	2,120.80	21,391.00
245 State Technology Grants	2,691.38						2,691.38
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	3,880.90	54,826.42	6,155.99	3,923.64	990.28	14,816.53	84,593.76
253 Title I-C Migratory Children	246.88	6,672.09	755.28	452.33	128.11	2,120.22	10,374.91
257 Title VI-B - IDEA	6,216.38	22,795.18	2,383.73	1,651.61	424.51	6,504.41	39,975.82
258 Title VI-B - IDEA Preschool	1,641.56	1,048.50	118.69	80.21	22.16		2,911.12
263 Perkins III Vocational Ed.		2,413.35	273.19	161.55	34.34	265.10	3,147.53
270 Title III-English Language Acquisition	8,056.61						8,056.61
271 Title II-A Improving Teacher Quality	57,626.66	4,000.00	452.80	271.87	46.40		62,397.73
272 Title VI Rural & Low Income		4,930.00	558.08	358.19	76.20	795.30	6,717.77
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		34,367.00	3,841.82	2,427.86	752.66	12,354.60	53,743.94
310 Bond & Interest							-
410 Capital Projects	611,027.15						611,027.15
420 Plant & Facility	294.48						294.48
<b>Total of All Funds</b>	<b>1,025,486.25</b>	<b>1,062,126.27</b>	<b>118,185.96</b>	<b>75,737.58</b>	<b>16,617.56</b>	<b>185,174.70</b>	<b>2,483,328.32</b>
<b>Total Payroll &amp; A.P.</b>	<b>1,025,486.25</b>	<b>1,457,842.07</b>					<b>2,483,328.32</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>