

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

<i>January, 2015</i>	<i>Current Months Activity</i>					
	<i>2012-13</i>	<i>2013-14</i>	<i>Actual 2014-15</i>	<i>Budget 2014-15</i>	<i>YTD Activity 2014-15</i>	<i>%</i>
Beginning Cash Balance	\$ 9,623,682.59	\$ 9,875,968.83	\$ 8,519,632.98	\$ 4,406,859.00	\$ 4,112,773.98	93.33%
REVENUES						
Taxes - Local Levies	355,835.73	346,281.25	354,307.33	695,982.00	635,739.38	91.34%
State Support Payments	-	-	-	14,981,031.00	10,881,268.56	72.63%
Other State Support	19,889.64	50,194.87	87,479.58	886,504.00	430,827.38	48.60%
Food Service Payroll	45,319.00	48,348.98	45,881.24	598,275.00	337,127.95	56.35%
Other Local Receipts	7,518.13	3,493.85	12,920.08	91,000.00	101,416.53	111.45%
Misc. Receipts	0.01	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	-	250.00	109.59	-	23,018.07	0.00%
Total Revenues	428,562.51	448,568.95	500,697.82	17,259,292.00	12,409,433.55	71.90%
Total Cash Available	10,052,245.10	10,324,537.78	9,020,330.80	21,666,151.00	16,522,207.53	76.26%
EXPENSES						
Monthly Bills	213,452.80	279,474.72	314,170.54	3,243,450.00	2,022,480.69	62.36%
Salaries	788,366.98	824,488.07	861,336.82	9,052,225.00	6,014,399.48	66.44%
Health Insurance & Benefits	127,487.38	136,369.89	149,964.60	1,605,077.00	1,015,830.41	63.29%
PERSI & FICA-MDCR	139,129.31	152,602.08	159,676.26	1,645,565.00	1,115,632.27	67.80%
Food Service Payroll	45,319.00	48,348.98	45,881.24	550,129.00	337,127.95	61.28%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,313,755.47	1,441,283.74	1,531,029.46	16,096,446.00	10,505,470.80	65.27%
Ending Cash Balance	\$ 8,738,489.63	\$ 8,883,254.04	\$ 7,489,301.34	\$ 5,569,705.00	\$ 6,016,736.73	108.03%
Year to Date Activity						
	<i>2012-13</i>	<i>2013-14</i>	<i>Actual 2014-15</i>	<i>Budget 2014-15</i>	<i>Difference</i>	<i>%</i>
Beginning Cash Balance	\$ 5,278,980.61	\$ 5,929,559.62	\$ 5,585,338.59	\$ 4,406,859.00	\$ (1,178,479.59)	78.90%
REVENUES						
Taxes - Local Levies	625,242.44	627,720.00	635,739.38	698,272.00	62,532.62	8.96%
State Support Payments	11,139,293.74	11,694,832.35	10,881,268.56	15,760,179.00	4,878,910.44	30.96%
Other State Support	598,028.36	355,989.71	430,827.38	868,014.00	437,186.62	50.37%
Food Service Payroll	341,167.15	338,464.61	337,127.95	609,909.00	272,781.05	44.72%
Other Local Receipts	132,839.69	166,072.19	101,416.53	95,369.00	(6,047.53)	-6.34%
Misc. Receipts	0.01	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	1,600.25	4,471.87	23,018.07	-	(23,018.07)	0.00%
Total Revenues	12,838,171.64	13,185,917.75	12,409,433.55	18,038,243.00	5,628,809.45	31.20%
Total Cash Available	18,117,152.25	19,115,477.37	17,994,772.14	22,445,102.00	4,450,329.86	19.83%
EXPENSES						
Monthly Bills	1,637,325.07	1,806,090.77	2,022,480.69	3,503,445.00	1,480,964.31	42.27%
Salaries	5,561,798.87	6,045,932.24	6,014,399.48	10,692,828.00	4,678,428.52	43.75%
Health Insurance & Benefits	872,790.11	933,363.67	1,015,830.41	1,935,577.00	919,746.59	47.52%
PERSI & FICA-MDCR	981,887.20	1,108,241.41	1,115,632.27	2,038,297.00	922,664.73	45.27%
Food Service Payroll	324,861.37	338,595.24	337,127.95	609,909.00	272,781.05	44.72%
Transfers	-	-	-	-	-	0.00%
Total Expenses	9,378,662.62	10,232,223.33	10,505,470.80	18,780,056.00	8,274,585.20	44.06%
Ending Cash Balance	\$ 8,738,489.63	\$ 8,883,254.04	\$ 7,489,301.34	\$ 3,665,046.00	\$ 3,824,255.34	104.34%
Sweep Account Balance	\$ 8,738,489.63	\$ 8,883,254.05	\$ 7,489,278.05			
Investments Balance	-	-	-			
Total Cash	\$ 8,738,489.63	\$ 8,883,254.05	\$ 7,489,278.05			
Difference	\$ -	\$ 0.01	\$ (23.29)			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>
230 Local Contributions	-	-	-	-	1,000.00	-
231 Local Copier Maintenance	-	10.00	1,370.80	4,019.80	1,440.80	30,875.85
232 Local Programs	-	-	-	3,000.00	7,222.93	5,500.00
233 Albertson's Grants	-	894.04	1,139.30	1,082.80	1,685.26	2,575.60
241 Drivers Education	-	-	-	14,528.18	9,238.57	18,630.87
242 State LEP	-	-	-	140,743.00	168,116.00	155,970.00
243 State Professional Technical	49,602.00	-	67,106.90	75,262.91	70,222.88	88,320.08
244 State Misc. Grants	-	-	48,406.28	6,000.00	3,413.80	126,759.61
245 State Technology Grants	8,292.85	-	-	81,826.67	81,428.94	26,189.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	1,415.51	-	-	68,343.82	30,798.67
251 Title I-A Improving Basic Programs	64,800.40	60,534.24	59,688.69	438,532.01	415,779.97	457,219.98
253 Title I-C Migratory Children	9,685.82	9,417.15	11,674.33	77,553.55	78,510.05	137,211.38
257 Title VI-B - IDEA	67,718.69	54,154.49	52,941.84	387,101.86	326,659.06	332,856.57
258 Title VI-B - IDEA Preschool	2,874.52	2,222.67	2,379.25	10,251.43	8,786.98	8,123.91
263 Perkins III Vocational Ed.	-	-	-	26,330.11	37,584.88	28,318.29
270 Title III-English Language Acquisition	2,543.63	-	3,076.67	55,524.36	69,026.53	52,805.59
271 Title II-A Improving Teacher Quality	19,715.60	18,954.35	13,267.08	109,772.69	120,738.60	124,809.28
272 Title VI Rural & Low Income	3,507.14	6,204.13	7,806.82	7,014.28	12,371.25	18,288.95
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	17,949.77	-	-	125,676.79	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	929,378.91	992,469.19	1,351,650.47	1,977,271.01	1,931,695.21	2,273,466.56
410 Capital Projects	-	-	6,364.18	-	-	30,123.02
420 Plant & Facility	320,422.68	335,151.32	342,548.91	715,631.49	669,506.85	803,802.19
Total of All Funds	1,496,492.01	1,481,427.09	1,969,421.52	4,257,122.94	4,116,997.25	4,777,881.74

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>
230 Local Contributions	1,112.47	7,406.15	7,000.00	13,474.82	15,125.42	14,000.00
231 Local Copier Maintenance	5,265.08	5,582.91	5,302.80	34,904.93	37,712.26	38,833.81
232 Local Programs	-	-	85.89	3,061.79	8,222.09	5,062.25
233 Albertson's Grants	-	263.61	342.72	913.12	9,711.19	2,664.60
241 Drivers Education	-	23.00	45.16	11,593.40	15,622.90	16,981.54
242 State LEP	10,106.39	12,791.04	12,186.92	71,242.30	82,905.74	90,206.90
243 State Professional Technical	2,353.77	3,308.67	6,754.71	31,595.35	42,069.12	44,972.36
244 State Misc. Grants	-	-	19,171.70	1,682.27	3,030.96	106,105.40
245 State Technology Grants	-	2,888.38	1,702.59	52,925.13	56,231.67	107,554.14
246 State Substance Abuse	-	-	-	-	-	2,593.12
249 ISEE Phase II Grant	-	1,415.51	869.29	-	67,259.33	5,290.34
251 Title I-A Improving Basic Programs	58,703.48	59,687.45	59,176.39	387,584.79	413,083.81	458,652.40
253 Title I-C Migratory Children	9,114.29	9,308.66	10,072.86	64,539.43	65,144.54	86,979.87
257 Title VI-B - IDEA	63,836.72	54,233.95	49,756.94	451,842.30	379,997.11	362,262.12
258 Title VI-B - IDEA Preschool	2,421.53	3,527.52	1,666.74	15,783.72	15,312.30	12,010.61
263 Perkins III Vocational Ed.	4,981.06	4,101.40	6,135.30	35,097.53	26,381.35	35,441.45
270 Title III-English Language Acquisition	648.70	3,299.41	349.39	6,738.37	53,899.08	33,078.64
271 Title II-A Improving Teacher Quality	9,190.57	4,365.12	8,269.58	95,917.28	117,774.55	102,590.51
272 Title VI Rural & Low Income	3,507.14	19,264.90	8,270.46	7,014.28	25,469.03	16,077.28
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	16,548.31	-	-	92,359.52	16,854.63	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,372,854.39	1,540,199.47	1,856,322.54
410 Capital Projects	-	-	673,660.46	-	-	2,354,330.10
420 Plant & Facility	5,607.82	10,616.85	7,374.42	677,028.44	301,637.20	295,183.71
Total of All Funds	193,397.33	202,084.53	878,194.32	4,428,153.16	3,293,643.75	6,047,193.69

<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	15,789.47	-	7,000.00	8,789.47	-
231 Local Copier Maintenance	(13,520.85)	1,370.80	5,302.80	(17,452.85)	-
232 Local Programs	1,528.75	-	85.89	1,442.86	-
233 Albertson's Grants	3,366.60	1,139.30	342.72	4,163.18	-
241 Drivers Education	26,671.53	-	45.16	26,626.37	-
242 State LEP	99,884.97	-	12,186.92	87,698.05	-
243 State Professional Technical	(34,100.05)	67,106.90	6,754.71	26,252.14	-
244 State Misc. Grants	66,254.02	48,406.28	19,171.70	95,488.60	-
245 State Technology Grants	(8,853.58)	-	1,702.59	(10,556.17)	-
246 State Substance Abuse	27,362.28	-	-	27,362.28	-
249 ISEE Phase II Grant	5,677.94	-	869.29	4,808.65	-
251 Title I-A Improving Basic Programs	(60,874.71)	59,688.69	59,176.39	(60,362.41)	-
253 Title I-C Migratory Children	8,780.08	11,674.33	10,072.86	10,381.55	-
257 Title VI-B - IDEA	(56,622.37)	52,941.84	49,756.94	(53,437.47)	-
258 Title VI-B - IDEA Preschool	653.46	2,379.25	1,666.74	1,365.97	-
263 Perkins III Vocational Ed.	(24,649.23)	-	6,135.30	(30,784.53)	-
270 Title III-English Language Acquisition	(3,658.05)	3,076.67	349.39	(930.77)	-
271 Title II-A Improving Teacher Quality	(32,707.01)	13,267.08	8,269.58	(27,709.51)	-
272 Title VI Rural & Low Income	(14,878.87)	7,806.82	8,270.46	(15,342.51)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	827,625.89	1,351,650.47	-	2,179,276.36	-
410 Capital Projects	22,204,403.69	6,364.18	673,660.46	21,537,107.41	-
420 Plant & Facility	1,836,557.72	342,548.91	7,374.42	2,171,732.21	-
Total	\$24,874,691.68	\$ 1,969,421.52	\$ 878,194.32	\$ 25,965,918.88	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
01/01/15	Beginning Balance			\$ 20,433,373.91
01/08/15	State of Idaho-Idaho Core Coach	38,405.72		20,471,779.63
01/08/15	State of Idaho-Pro-Tech Revenue	67,106.90		20,538,886.53
01/14/15	Lincoln County Taxes, Insurance Fund Dividend			20,538,886.53
	JHS-Reimburse Student Payroll, Donations	7,826.88		20,546,713.41
01/14/15	State of Idaho-Federal Program Revenue	150,834.68		20,697,548.09
01/21/15	State of Idaho-Medicaid Revenue	7,744.29		20,705,292.38
01/22/15	State of Idaho-Medicaid Revenue	27,691.49		20,732,983.87
01/23/15	State of Idaho-Reimburse Subs	300.00		20,733,283.87
01/23/15	State of Idaho-Ag Property Tax	13,178.50		20,746,462.37
01/26/15	State of Idaho-School Nurse Revenue	10,000.56		20,756,462.93
01/27/15	FS-Reimburse Jan Salary & Benefits, Wendell			20,756,462.93
	Copier Consortium, Misc Reimbursements	51,918.80		20,808,381.73
01/27/15	Jerome, Gooding, & Lincoln County Taxes			20,808,381.73
	Restitution	2,047,764.57		22,856,146.30
01/29/15	State of Idaho-Medicaid Revenue	38,565.27		22,894,711.57
01/31/15	DL Evans-Interest on Sweep Account	4,158.62		22,898,870.19
01/31/15	Post Jan AP Bills Payable		1,025,325.14	21,873,545.05
01/31/15	Post Jan Salary & Benefits		1,383,898.64	20,489,646.41
01/09/15	Transfer LGIP 2201 to DL Evans	286.11		20,489,932.52
01/09/15	Transfer LGIP 3356 to DL Evans	3,361.46		20,493,293.98
Total		\$ 2,469,143.85	\$ 2,409,223.78	\$ 20,493,293.98

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	7,489,278.05	7,489,278.05
230 Local Contributions	8,789.47	
231 Local Copier Maintenance	(17,452.85)	
232 Local Programs	1,442.86	
233 Albertson's Grants	4,163.18	
241 Drivers Education	26,626.37	
242 State LEP	87,698.05	
243 State Professional Technical	26,252.14	
244 State Misc. Grants	95,488.60	
245 State Technology Grants	(10,556.17)	
246 State Substance Abuse	27,362.28	
249 ISEE Phase II Grant	4,808.65	
251 Title I-A Improving Basic Programs	(60,362.41)	
253 Title I-C Migratory Children	10,381.55	
257 Title VI-B - IDEA	(53,437.47)	
258 Title VI-B - IDEA Preschool	1,365.97	
263 Perkins III Vocational Ed.	(30,784.53)	
270 Title III-English Language Acquisition	(930.77)	
271 Title II-A Improving Teacher Quality	(27,709.51)	
272 Title VI Rural & Low Income	(15,342.51)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	77,802.90
310 Bond & Interest	2,179,276.36	2,179,276.36
410 Capital Projects	21,537,107.41	21,537,107.41
420 Plant & Facility	2,171,732.21	2,171,732.21
Total of Accounts	\$33,455,196.93	\$33,455,196.93
Difference of ledger to cash totals		(23.28)
Checks not cleared		223,869.26
Sweep account balances		20,493,293.98
Bank balance - DL Evans Sweep Account		20,717,183.85
Sweep Account reconciliation difference		\$ 20.61

State Treasurers Pool Activity				
Date	Description	Revenue	Expenses	Balance
01/01/15 Beginning Balance				\$ 3,647.16
01/31/15 State of Idaho-Interest on LGIP 2201		0.03		3,647.19
01/31/15 state of Idaho-Interest on LGIP 3356		0.38		3,647.57
01/09/15 Transfer LGIP 2201 to DL Evans			286.11	3,361.46
01/09/15 Transfer LGIP 3356 to DL Evans			3,361.46	(0.00)
Total		0.41	3,647.57	\$ (0.00)

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
01/01/15 Beginning Balance				\$ 12,957,303.58
01/31/15 DL Evans-Interest on CD		4,622.65		12,961,926.23
				12,961,926.23
				12,961,926.23
				12,961,926.23
Total		\$ 4,622.65	\$ -	\$ 12,961,926.23

Checking account reconciliation for January 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	314,170.54	861,336.82	95,650.63	61,756.07	13,129.67	136,834.93	1,482,878.66
230 Local Contributions	7,000.00						7,000.00
231 Local Copier Maintenance	758.64	3,346.80	378.86	252.75	51.50	514.25	5,302.80
232 Local Programs	85.89						85.89
233 Albertson's Grants	342.72						342.72
241 Drivers Education	45.16						45.16
242 State LEP		9,178.97	1,039.05	622.43	137.97	1,208.50	12,186.92
243 State Professional Technical	4,251.11	2,088.06	236.35	154.94	24.25		6,754.71
244 State Misc. Grants	5,577.50	10,489.43	1,187.40	732.73	156.14	1,028.50	19,171.70
245 State Technology Grants	1,702.59						1,702.59
246 State Substance Abuse							-
249 ISEE Phase II Grant		665.56	75.35	45.50	9.53	73.35	869.29
251 Title I-A Improving Basic Programs	12.08	39,408.40	4,376.14	2,608.42	748.97	12,022.38	59,176.39
253 Title I-C Migratory Children	841.48	5,769.46	653.09	397.11	123.33	2,288.39	10,072.86
257 Title VI-B - IDEA	5,356.40	30,377.54	3,340.26	2,145.77	559.00	7,977.97	49,756.94
258 Title VI-B - IDEA Preschool	502.59	960.75	108.76	73.50	21.14		1,666.74
263 Perkins III Vocational Ed.	3,062.08	2,357.54	266.88	158.00	33.68	257.12	6,135.30
270 Title III-English Language Acquisition	349.39						349.39
271 Title II-A Improving Teacher Quality	232.09	6,465.00	546.41	485.07	68.68	472.33	8,269.58
272 Title VI Rural & Low Income		6,142.58	695.34	462.66	92.87	877.01	8,270.46
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		30,949.84	3,297.94	2,269.56	674.21	10,959.25	48,150.80
310 Bond & Interest							-
410 Capital Projects	673,660.46						673,660.46
420 Plant & Facility	7,374.42						7,374.42
Total of All Funds	1,025,325.14	1,009,536.75	111,852.46	72,164.51	15,830.94	174,513.98	2,409,223.78
Total Payroll & A.P.	1,025,325.14	1,383,898.64					2,409,223.78
Difference	-	-					-