

**Maintenance and Operation Fund Cash Flow for Fiscal Year 2015**

<b>May, 2015</b>						
<b>Current Months Activity</b>						
	<b>2012-13</b>	<b>2013-14</b>	<b>Actual 2014-15</b>	<b>Budget 2014-15</b>	<b>YTD Activity 2014-15</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 6,742,382.73	\$ 6,924,588.62	\$ 7,185,255.71	\$ 4,406,859.00	\$ 2,778,396.71	63.05%
<b>REVENUES</b>						
Taxes - Local Levies	6,665.86	7,118.63	5,761.55	695,982.00	666,135.60	95.71%
State Support Payments	1,645,266.95	1,541,315.44	1,693,299.50	14,981,031.00	12,574,568.06	83.94%
Other State Support	195,878.27	46,900.18	228,871.98	886,504.00	1,064,407.87	120.07%
Food Service Payroll	46,776.81	49,491.46	95,412.47	598,275.00	526,210.79	87.95%
Other Local Receipts	12,953.69	16,648.77	21,898.44	91,000.00	212,493.03	233.51%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	(33,795.57)	256.32	515.78	-	24,238.26	0.00%
<b>Total Revenues</b>	<b>1,873,746.01</b>	<b>1,661,730.80</b>	<b>2,045,759.72</b>	<b>17,259,292.00</b>	<b>18,819,421.90</b>	<b>109.04%</b>
<b>Total Cash Available</b>	<b>8,616,128.74</b>	<b>8,586,319.42</b>	<b>9,231,015.43</b>	<b>21,666,151.00</b>	<b>21,597,818.61</b>	<b>99.68%</b>
<b>EXPENSES</b>						
Monthly Bills	365,577.86	339,368.02	378,563.90	3,243,450.00	3,399,783.53	104.82%
Salaries	790,766.16	839,471.48	858,847.82	9,052,225.00	9,470,180.97	104.62%
Health Insurance & Benefits	126,874.89	134,788.82	147,708.20	1,605,077.00	1,611,926.68	100.43%
PERSI & FICA-MDCR	139,268.52	154,469.97	158,507.41	1,645,565.00	1,753,518.16	106.56%
Food Service Payroll	46,776.81	49,491.46	44,247.74	550,129.00	526,210.79	95.65%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,469,264.24</b>	<b>1,517,589.75</b>	<b>1,587,875.07</b>	<b>16,096,446.00</b>	<b>16,761,620.13</b>	<b>104.13%</b>
<b>Ending Cash Balance</b>	<b>\$ 7,146,864.50</b>	<b>\$ 7,068,729.67</b>	<b>\$ 7,643,140.36</b>	<b>\$ 5,569,705.00</b>	<b>\$ 4,836,198.48</b>	<b>86.83%</b>
<b>Year to Date Activity</b>						
	<b>2012-13</b>	<b>2013-14</b>	<b>Actual 2014-15</b>	<b>Budget 2014-15</b>	<b>Difference</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 5,278,980.61	\$ 5,929,559.62	\$ 5,585,338.59	\$ 4,406,859.00	\$ (1,178,479.59)	78.90%
<b>REVENUES</b>						
Taxes - Local Levies	652,620.47	654,067.32	666,135.60	698,272.00	32,136.40	4.60%
State Support Payments	14,517,701.55	14,904,376.62	16,106,734.14	15,760,179.00	(346,555.14)	-2.20%
Other State Support	1,043,136.31	1,124,352.42	1,280,264.37	868,014.00	(412,250.37)	-47.49%
Food Service Payroll	524,604.59	531,564.73	526,210.79	609,909.00	83,698.21	13.72%
Other Local Receipts	182,864.54	222,486.71	215,803.06	95,369.00	(120,434.06)	-126.28%
Misc. Receipts	0.01	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	(29,167.48)	5,780.88	24,238.26	-	(24,238.26)	0.00%
<b>Total Revenues</b>	<b>16,891,759.99</b>	<b>17,440,995.70</b>	<b>18,819,421.90</b>	<b>18,038,243.00</b>	<b>(781,178.90)</b>	<b>-4.33%</b>
<b>Total Cash Available</b>	<b>22,170,740.60</b>	<b>23,370,555.32</b>	<b>24,404,760.49</b>	<b>22,445,102.00</b>	<b>(1,959,658.49)</b>	<b>-8.73%</b>
<b>EXPENSES</b>						
Monthly Bills	2,900,201.76	3,157,306.21	3,399,783.53	3,503,445.00	103,661.47	2.96%
Salaries	8,702,240.70	9,411,437.46	9,470,180.97	10,692,828.00	1,222,647.03	11.43%
Health Insurance & Benefits	1,378,183.48	1,474,186.50	1,611,926.68	1,935,577.00	323,650.32	16.72%
PERSI & FICA-MDCR	1,534,951.35	1,727,200.12	1,753,518.16	2,038,297.00	284,778.84	13.97%
Food Service Payroll	508,298.81	531,695.36	526,210.79	609,909.00	83,698.21	13.72%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>15,023,876.10</b>	<b>16,301,825.65</b>	<b>16,761,620.13</b>	<b>18,780,056.00</b>	<b>2,018,435.87</b>	<b>10.75%</b>
<b>Ending Cash Balance</b>	<b>\$ 7,146,864.50</b>	<b>\$ 7,068,729.67</b>	<b>\$ 7,643,140.36</b>	<b>\$ 3,665,046.00</b>	<b>\$ 3,978,094.36</b>	<b>108.54%</b>
Sweep Account Balance	\$ 7,147,280.07	\$ 7,068,729.68	\$ 7,643,117.07			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 7,147,280.07</b>	<b>\$ 7,068,729.68</b>	<b>\$ 7,643,117.07</b>			
<b>Difference</b>	<b>\$ 415.57</b>	<b>\$ 0.01</b>	<b>\$ (23.29)</b>			

<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	14,183.69	5,000.00	6,000.00	14,183.69	6,000.00	6,000.00
231 Local Copier Maintenance	33,994.57	10.00	2,761.60	38,064.37	1,480.80	36,399.05
232 Local Programs	-	500.00	10,000.00	5,541.00	17,692.93	16,500.00
233 Albertson's Grants	597.81	-	-	57,124.61	3,333.34	2,575.60
241 Drivers Education	-	4,000.00	-	24,635.68	20,238.57	32,263.34
242 State LEP	-	-	-	140,743.00	168,116.00	155,970.00
243 State Professional Technical	-	-	-	75,262.91	70,222.88	89,123.67
244 State Misc. Grants	-	15,000.00	65,153.00	6,000.00	47,596.30	211,531.05
245 State Technology Grants	-	-	20,844.00	81,826.67	81,428.94	129,754.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	471.00	-	-	71,645.84	30,798.67
251 Title I-A Improving Basic Programs	79,426.95	57,510.29	129,569.29	727,266.48	649,605.35	705,975.46
253 Title I-C Migratory Children	19,409.42	11,145.54	23,428.89	124,098.31	120,045.53	181,135.07
257 Title VI-B - IDEA	61,771.59	55,756.21	100,978.73	646,204.40	548,118.33	538,963.21
258 Title VI-B - IDEA Preschool	2,214.23	1,921.77	3,800.70	20,078.28	22,059.82	15,890.98
263 Perkins III Vocational Ed.	-	27,745.26	-	26,330.11	65,330.14	61,116.48
270 Title III-English Language Acquisition	2,759.77	13.98	2,102.81	67,531.56	72,878.90	57,454.97
271 Title II-A Improving Teacher Quality	10,049.38	4,802.62	17,949.83	151,589.07	140,110.91	158,952.60
272 Title VI Rural & Low Income	5,545.48	8,743.44	17,448.59	23,499.37	58,010.62	52,145.27
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	18,479.41	-	-	198,563.71	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	17,716.94	20,387.92	23,154.07	2,050,010.26	2,007,260.59	2,391,994.36
410 Capital Projects	-	-	6,127.59	-	-	54,591.95
420 Plant & Facility	6,255.37	7,060.50	11,354.75	741,345.78	701,247.77	881,538.01
<b>Total of All Funds</b>	<b>272,404.61</b>	<b>220,068.53</b>	<b>440,673.85</b>	<b>5,219,899.26</b>	<b>4,906,648.43</b>	<b>5,835,910.08</b>

<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	-	-	-	13,474.82	18,259.19	14,000.00
231 Local Copier Maintenance	5,860.95	5,077.54	5,886.29	57,482.21	59,865.09	61,891.70
232 Local Programs	-	749.18	549.02	5,541.00	17,965.14	6,982.19
233 Albertson's Grants	-	2,718.78	-	2,294.70	12,732.97	2,758.88
241 Drivers Education	1,040.77	3,879.80	261.34	19,450.88	23,769.09	20,511.33
242 State LEP	10,057.90	11,091.52	13,096.48	112,181.62	130,087.04	140,071.90
243 State Professional Technical	5,837.24	7,288.42	9,519.35	55,788.22	61,964.16	80,770.05
244 State Misc. Grants	-	-	15,412.46	1,682.27	3,030.96	174,054.06
245 State Technology Grants	2,066.95	612.05	172.00	79,836.56	66,061.38	114,306.54
246 State Substance Abuse	500.00	-	-	500.00	-	2,781.55
249 ISEE Phase II Grant	-	471.00	869.29	-	70,087.84	8,767.50
251 Title I-A Improving Basic Programs	118,564.13	65,625.16	89,284.13	736,179.91	652,846.90	737,515.62
253 Title I-C Migratory Children	18,900.69	15,697.65	17,842.84	120,820.59	113,039.01	138,633.54
257 Title VI-B - IDEA	66,883.54	68,432.16	56,909.38	714,921.66	615,654.59	575,582.02
258 Title VI-B - IDEA Preschool	1,719.51	2,749.80	3,406.41	24,908.55	27,807.42	21,517.35
263 Perkins III Vocational Ed.	3,984.85	9,366.73	4,352.28	49,301.42	49,316.31	50,057.27
270 Title III-English Language Acquisition	45,464.59	11,305.26	6,115.50	63,561.46	65,757.30	43,494.13
271 Title II-A Improving Teacher Quality	22,018.76	15,392.16	17,731.67	150,561.85	148,173.90	146,390.12
272 Title VI Rural & Low Income	4,359.22	9,938.13	8,250.20	24,351.45	65,302.95	49,913.34
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	19,682.47	140.08	-	168,380.60	16,994.78	(0.00)
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,782,428.23	1,944,048.22	2,703,168.80
410 Capital Projects	-	-	88,287.00	-	-	3,484,441.68
420 Plant & Facility	29,900.84	46,503.29	3,454.44	755,483.83	478,438.43	310,823.50
<b>Total of All Funds</b>	<b>356,842.41</b>	<b>277,038.71</b>	<b>341,400.08</b>	<b>5,939,131.83</b>	<b>4,641,202.67</b>	<b>8,888,433.07</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	8,789.47	6,000.00	-	14,789.47	-
231 Local Copier Maintenance	(31,862.85)	2,761.60	5,886.29	(34,987.54)	-
232 Local Programs	1,071.94	10,000.00	549.02	10,522.92	-
233 Albertson's Grants	4,068.90	-	-	4,068.90	-
241 Drivers Education	36,990.39	-	261.34	36,729.05	-
242 State LEP	50,929.53	-	13,096.48	37,833.05	-
243 State Professional Technical	777.39	-	9,519.35	(8,741.96)	-
244 State Misc. Grants	62,570.84	65,153.00	15,412.46	112,311.38	-
245 State Technology Grants	65,584.43	20,844.00	172.00	86,256.43	-
246 State Substance Abuse	27,173.85	-	-	27,173.85	-
249 ISEE Phase II Grant	2,200.78	-	869.29	1,331.49	-
251 Title I-A Improving Basic Programs	(130,755.31)	129,569.29	89,284.13	(90,470.15)	-
253 Title I-C Migratory Children	(2,934.48)	23,428.89	17,842.84	2,651.57	-
257 Title VI-B - IDEA	(104,720.08)	100,978.73	56,909.38	(60,650.73)	-
258 Title VI-B - IDEA Preschool	(767.99)	3,800.70	3,406.41	(373.70)	-
263 Perkins III Vocational Ed.	(8,249.88)	-	4,352.28	(12,602.16)	-
270 Title III-English Language Acquisition	(2,684.19)	2,102.81	6,115.50	(6,696.88)	-
271 Title II-A Improving Teacher Quality	(37,583.96)	17,949.83	17,731.67	(37,365.80)	-
272 Title VI Rural & Low Income	(24,520.64)	17,448.59	8,250.20	(15,322.25)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	0.00	-	-	0.00	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,427,803.83	23,154.07	-	1,450,957.90	-
410 Capital Projects	20,513,624.17	6,127.59	88,287.00	20,431,464.76	-
420 Plant & Facility	2,225,927.93	11,354.75	3,454.44	2,233,828.24	-
<b>Total</b>	<b>\$24,083,434.07</b>	<b>\$ 440,673.85</b>	<b>\$ 341,400.08</b>	<b>\$24,182,707.84</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>05/01/15</b>	<b>Beginning Balance</b>			<b>\$18,293,482.20</b>
05/01/15	State of Idaho-Horizon Library Grant	1,500.00		18,294,982.20
05/05/15	FS-Reimburse Apr Salary & Benefits, ID LEADS			18,294,982.20
	Wendell Consortium Revenue	56,523.40		18,351,505.60
05/06/15	State of Idaho-Professional Development	99,938.00		18,451,443.60
05/08/15	State of Idaho-Technology Revenue	20,844.00		18,472,287.60
05/11/15	State of Idaho-Content & Curriculum	51,783.00		18,524,070.60
05/13/15	Crouch Scholarship, Misc Revenue	5,465.00		18,529,535.60
05/15/15	State of Idaho-Federal Programs	301,475.01		18,831,010.61
05/18/15	State of Idaho-Base Support & State Programs	1,724,200.83		20,555,211.44
05/20/15	State of Idaho-Medicaid Revenue	69,038.98		20,624,250.42
05/22/15	State of Idaho-IT Staffing	21,321.00		20,645,571.42
05/22/15	Jerome County Taxes, St Lukes Grant, Lowe's Grant, McClure Scholarship, Misc Revenues	56,011.74		20,701,583.16
05/27/15	State of Idaho-Core Coach Revenue	12,951.50		20,714,534.66
05/29/15	FS-Reimburse May Salary & Benefits, ARTEC, Misc. Revenues	56,970.74		20,771,505.40
05/31/15	DL Evans-Interest on Sweep Account	3,781.35		20,775,286.75
05/31/15	Post May Salary & Benefits		1,387,464.29	19,387,822.46
05/31/15	Post May AP Bills Payable		541,810.86	18,846,011.60
				18,846,011.60
<b>Total</b>		<b>\$ 2,481,804.55</b>	<b>\$ 1,929,275.15</b>	<b>\$18,846,011.60</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	7,643,117.07	7,643,117.07
230 Local Contributions	14,789.47	
231 Local Copier Maintenance	(34,987.54)	
232 Local Programs	10,522.92	
233 Albertson's Grants	4,068.90	
241 Drivers Education	36,729.05	
242 State LEP	37,833.05	
243 State Professional Technical	(8,741.96)	
244 State Misc. Grants	112,311.38	
245 State Technology Grants	86,256.43	
246 State Substance Abuse	27,173.85	
249 ISEE Phase II Grant	1,331.49	
251 Title I-A Improving Basic Programs	(90,470.15)	
253 Title I-C Migratory Children	2,651.57	
257 Title VI-B - IDEA	(60,650.73)	
258 Title VI-B - IDEA Preschool	(373.70)	
263 Perkins III Vocational Ed.	(12,602.16)	
270 Title III-English Language Acquisition	(6,696.88)	
271 Title II-A Improving Teacher Quality	(37,365.80)	
272 Title VI Rural & Low Income	(15,322.25)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		66,456.94
310 Bond & Interest	1,450,957.90	1,450,957.90
410 Capital Projects	20,431,464.76	20,431,464.76
420 Plant & Facility	2,233,828.24	2,233,828.24
<b>Total of Accounts</b>	<b>\$31,825,824.91</b>	<b>\$31,825,824.91</b>
<b>Difference of ledger to cash totals</b>		(23.28)
<b>Checks not cleared</b>		208,111.76
<b>Sweep account balances</b>		18,846,011.60
<b>Bank balance - DL Evans Sweep Account</b>		19,054,174.44
<b>Sweep Account reconciliation difference</b>		<b>\$ 51.08</b>

<b>DL Evans CEDARS Program CD Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
<b>05/01/15</b>	<b>Beginning Balance</b>			<b>\$12,975,207.57</b>
05/31/15	DL Evans-Interest on CEDARS CD	4,629.02		12,979,836.59
				12,979,836.59
				12,979,836.59
<b>Total</b>		<b>\$ 4,629.02</b>	<b>\$ -</b>	<b>\$12,979,836.59</b>

<b>Checking account reconciliation for May 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	378,563.90	858,847.82	94,703.23	61,599.56	12,988.33	134,719.87	1,541,422.71
230 Local Contributions							-
231 Local Copier Maintenance	1,342.13	3,346.80	378.86	252.75	51.50	514.25	5,886.29
232 Local Programs	549.02						549.02
233 Albertson's Grants							-
241 Drivers Education	261.34						261.34
242 State LEP		10,023.97	1,039.05	686.99	137.97	1,208.50	13,096.48
243 State Professional Technical	7,015.66	2,088.06	236.36	155.04	24.23		9,519.35
244 State Misc. Grants	1,818.26	10,489.43	1,187.40	732.73	156.14	1,028.50	15,412.46
245 State Technology Grants	172.00						172.00
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	29,688.71	39,489.71	4,466.84	2,618.61	764.97	12,255.29	89,284.13
253 Title I-C Migratory Children	7,731.48	6,501.25	735.94	453.96	131.82	2,288.39	17,842.84
257 Title VI-B - IDEA	9,174.27	33,637.84	3,186.34	2,389.74	543.22	7,977.97	56,909.38
258 Title VI-B - IDEA Preschool	2,242.26	960.75	108.76	73.50	21.14		3,406.41
263 Perkins III Vocational Ed.	530.91	2,982.54	337.62	203.14	40.95	257.12	4,352.28
270 Title III-English Language Acquisition	6,115.50						6,115.50
271 Title II-A Improving Teacher Quality	4,863.98	10,576.00	932.31	778.83	108.22	472.33	17,731.67
272 Title VI Rural & Low Income		6,125.58	693.42	461.51	92.68	877.01	8,250.20
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		29,984.81	3,160.46	2,204.62	657.47	10,445.00	46,452.36
310 Bond & Interest							-
410 Capital Projects	88,287.00						88,287.00
420 Plant & Facility	3,454.44						3,454.44
<b>Total of All Funds</b>	<b>541,810.86</b>	<b>1,015,720.12</b>	<b>111,241.94</b>	<b>72,656.48</b>	<b>15,728.17</b>	<b>172,117.58</b>	<b>1,929,275.15</b>