

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015						
March, 2015						
Current Months Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	YTD Activity 2014-15	%
Beginning Cash Balance	\$ 9,194,929.78	\$ 9,416,686.04	\$ 9,737,031.72	\$ 4,406,859.00	\$ 5,330,172.72	120.95%
REVENUES						
Taxes - Local Levies	4,970.75	2,930.76	5,337.11	695,982.00	653,529.38	93.90%
State Support Payments	-	-	-	14,981,031.00	10,881,268.56	72.63%
Other State Support	72,957.61	440.03	85,097.61	886,504.00	515,924.99	58.20%
Food Service Payroll	44,769.81	47,944.02	93,670.37	598,275.00	430,798.32	72.01%
Other Local Receipts	6,789.61	4,900.04	76,741.22	91,000.00	178,157.75	195.78%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	630.18	349.43	589.41	-	23,607.48	0.00%
Total Revenues	130,117.96	56,564.28	261,435.72	17,259,292.00	16,434,654.77	95.22%
Total Cash Available	9,325,047.74	9,473,250.32	9,998,467.44	21,666,151.00	21,764,827.49	100.46%
EXPENSES						
Monthly Bills	260,773.90	287,014.07	312,439.78	3,243,450.00	2,626,682.14	80.98%
Salaries	782,359.75	843,361.80	867,910.23	9,052,225.00	7,750,226.40	85.62%
Health Insurance & Benefits	126,409.56	135,471.62	149,940.83	1,605,077.00	1,315,406.66	81.95%
PERSI & FICA-MDCR	137,828.92	154,891.46	160,341.33	1,645,565.00	1,436,435.48	87.29%
Food Service Payroll	44,769.81	47,944.02	47,390.91	550,129.00	430,798.32	78.31%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,352,141.94	1,468,682.97	1,538,023.08	16,096,446.00	13,559,549.00	84.24%
Ending Cash Balance	\$ 7,972,905.80	\$ 8,004,567.35	\$ 8,460,444.36	\$ 5,569,705.00	\$ 8,205,278.49	147.32%
Year to Date Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	Difference	%
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	636,671.08	638,414.31	653,529.38	698,272.00	44,742.62	6.41%
State Support Payments	12,872,434.60	13,363,061.18	14,413,434.64	15,760,179.00	1,346,744.36	8.55%
Other State Support	739,432.24	631,129.85	731,781.49	868,014.00	136,232.51	15.69%
Food Service Payroll	432,931.84	434,260.99	430,798.32	609,909.00	179,110.68	29.37%
Other Local Receipts	166,071.87	199,314.07	181,467.78	95,369.00	(86,098.78)	-90.28%
Misc. Receipts	0.01	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	3,250.28	5,073.75	23,607.48	-	(23,607.48)	0.00%
Total Revenues	14,850,791.92	15,269,621.17	16,434,654.77	18,038,243.00	1,603,588.23	8.89%
Total Cash Available	20,129,772.53	21,199,180.79	22,019,993.36	22,445,102.00	425,108.64	1.89%
EXPENSES						
Monthly Bills	2,227,349.87	2,391,209.90	2,626,682.14	3,503,445.00	876,762.86	25.03%
Salaries	7,129,883.62	7,743,257.85	7,750,226.40	10,692,828.00	2,942,601.60	27.52%
Health Insurance & Benefits	1,124,940.67	1,205,524.33	1,315,406.66	1,935,577.00	620,170.34	32.04%
PERSI & FICA-MDCR	1,258,066.51	1,420,229.74	1,436,435.48	2,038,297.00	601,861.52	29.53%
Food Service Payroll	416,626.06	434,391.62	430,798.32	609,909.00	179,110.68	29.37%
Transfers	-	-	-	-	-	0.00%
Total Expenses	12,156,866.73	13,194,613.44	13,559,549.00	18,780,056.00	5,220,507.00	27.80%
Ending Cash Balance	\$ 7,972,905.80	\$ 8,004,567.35	\$ 8,460,444.36	\$ 3,665,046.00	\$ 4,795,398.36	130.84%
Sweep Account Balance	\$ 7,972,962.78	\$ 8,004,567.36	\$ 8,460,501.07			
Investments Balance	-	-	-			
Total Cash	\$ 7,972,962.78	\$ 8,004,567.36	\$ 8,460,501.07			
Difference	\$ 56.98	\$ 0.01	\$ 56.71			

<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	20.00	10.00	2,761.60	4,049.80	1,460.80	33,637.45
232 Local Programs	-	-	1,000.00	5,541.00	17,192.93	6,500.00
233 Albertson's Grants	-	824.04	-	1,082.80	2,509.30	2,575.60
241 Drivers Education	3,000.00	-	4,500.00	21,528.18	16,238.57	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	-	29,182.50	12,951.50	6,000.00	32,596.30	139,711.11
245 State Technology Grants	-	-	82,721.00	81,826.67	81,428.94	108,910.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	1,415.51	-	-	69,759.33	30,798.67
251 Title I-A Improving Basic Programs	59,795.34	59,924.03	60,009.80	557,030.83	535,391.45	576,406.17
253 Title I-C Migratory Children	15,368.03	11,433.68	10,421.94	95,716.98	99,262.39	157,706.18
257 Title VI-B - IDEA	67,962.68	55,809.00	55,370.97	517,971.26	436,702.01	437,984.48
258 Title VI-B - IDEA Preschool	2,989.86	3,999.41	2,299.63	15,662.82	16,313.91	12,090.28
263 Perkins III Vocational Ed.	-	-	-	26,330.11	37,584.88	28,318.29
270 Title III-English Language Acquisition	1,429.85	196.23	2,197.18	57,602.91	72,522.17	55,352.16
271 Title II-A Improving Teacher Quality	9,121.80	5,531.05	7,923.91	128,085.06	130,634.77	141,002.77
272 Title VI Rural & Low Income	3,925.32	8,743.44	8,137.27	14,446.74	40,379.59	34,696.68
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	17,192.89	-	-	159,417.99	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	13,172.76	8,292.86	19,431.90	2,007,739.50	1,962,248.69	2,341,751.92
410 Capital Projects	-	-	6,444.12	-	-	42,326.75
420 Plant & Facility	4,754.01	8,507.86	5,783.64	726,443.54	685,709.88	822,698.57
Total of All Funds	198,732.54	193,869.61	281,954.46	4,642,482.10	4,511,499.66	5,275,060.43

<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	-	2,208.77	-	13,474.82	18,259.19	14,000.00
231 Local Copier Maintenance	5,323.67	5,829.55	6,184.28	46,439.91	48,926.94	50,246.45
232 Local Programs	(61.79)	203.69	725.64	5,541.00	8,425.78	5,787.89
233 Albertson's Grants	113.12	303.00	-	1,026.24	10,014.19	2,758.88
241 Drivers Education	6,298.46	-	1,331.18	17,891.86	15,622.90	18,312.72
242 State LEP	10,468.11	12,465.37	9,973.17	91,861.90	107,990.43	113,766.46
243 State Professional Technical	4,134.69	5,349.60	7,019.12	43,537.67	51,521.05	56,732.57
244 State Misc. Grants	-	-	21,555.83	1,682.27	3,030.96	144,671.58
245 State Technology Grants	213.45	4,300.83	1,950.18	60,039.55	63,356.10	111,269.53
246 State Substance Abuse	-	-	188.43	-	-	2,781.55
249 ISEE Phase II Grant	-	471.00	869.29	-	69,145.84	7,028.92
251 Title I-A Improving Basic Programs	90,808.70	56,703.61	63,074.39	538,188.83	529,711.45	581,736.59
253 Title I-C Migratory Children	8,951.91	9,637.60	11,984.52	82,510.48	86,205.82	109,366.33
257 Title VI-B - IDEA	66,461.55	55,660.11	51,641.38	586,266.53	491,466.22	469,274.47
258 Title VI-B - IDEA Preschool	2,201.23	3,824.14	1,963.56	20,974.81	23,135.85	16,273.80
263 Perkins III Vocational Ed.	3,671.17	3,616.49	3,073.20	41,949.04	33,650.46	41,888.77
270 Title III-English Language Acquisition	7,168.88	342.75	410.76	15,337.10	54,438.06	35,686.58
271 Title II-A Improving Teacher Quality	13,454.63	4,673.52	9,903.41	118,493.71	127,979.12	120,417.83
272 Title VI Rural & Low Income	3,507.15	8,887.59	8,739.95	14,446.75	43,100.06	32,954.50
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	20,666.31	(215.95)	(60.56)	130,218.72	16,854.70	0.04
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	500.00	13,749.99	6,750.00	2,782,428.23	1,944,048.22	2,703,168.80
410 Capital Projects	-	-	412,286.55	-	-	3,060,027.22
420 Plant & Facility	23,550.09	44,710.36	2,277.19	715,316.72	372,321.44	299,082.53
Total of All Funds	267,431.33	232,722.02	621,841.47	5,327,626.14	4,119,204.78	7,997,234.01

<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	-	-	8,789.47	-
231 Local Copier Maintenance	(22,681.21)	2,761.60	6,184.28	(26,103.89)	-
232 Local Programs	1,442.86	1,000.00	725.64	1,717.22	-
233 Albertson's Grants	4,068.90	-	-	4,068.90	-
241 Drivers Education	35,758.84	4,500.00	1,331.18	38,927.66	-
242 State LEP	74,111.66	-	9,973.17	64,138.49	-
243 State Professional Technical	22,314.64	-	7,019.12	15,295.52	-
244 State Misc. Grants	78,478.25	12,951.50	21,555.83	69,873.92	-
245 State Technology Grants	(12,321.38)	82,721.00	1,950.18	68,449.44	-
246 State Substance Abuse	27,362.28	-	188.43	27,173.85	-
249 ISEE Phase II Grant	3,939.36	-	869.29	3,070.07	-
251 Title I-A Improving Basic Programs	(61,195.82)	60,009.80	63,074.39	(64,260.41)	-
253 Title I-C Migratory Children	10,052.47	10,421.94	11,984.52	8,489.89	-
257 Title VI-B - IDEA	(59,051.50)	55,370.97	51,641.38	(55,321.91)	(320.00)
258 Title VI-B - IDEA Preschool	733.08	2,299.63	1,963.56	1,069.15	-
263 Perkins III Vocational Ed.	(34,158.65)	-	3,073.20	(37,231.85)	99.72
270 Title III-English Language Acquisition	(2,778.56)	2,197.18	410.76	(992.14)	-
271 Title II-A Improving Teacher Quality	(27,363.84)	7,923.91	9,903.41	(29,343.34)	-
272 Title VI Rural & Low Income	(15,209.32)	8,137.27	8,739.95	(15,812.00)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	(60.60)	-	(60.56)	(0.04)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,388,033.56	19,431.90	6,750.00	1,400,715.46	-
410 Capital Projects	21,249,456.45	6,444.12	412,286.55	20,843,614.02	-
420 Plant & Facility	2,183,223.32	5,783.64	2,277.19	2,186,729.77	-
Total	\$ 24,852,944.26	\$ 281,954.46	\$ 621,841.47	\$ 24,513,057.25	\$ (220.28)

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
03/01/15	Beginning Balance			\$ 21,623,872.75
03/02/15	FS-Reimburse Feb Salary & Benefits, ARTEC,			21,623,872.75
	Restituion, Misc Reimbursements	77,660.28		21,701,533.03
03/04/15	State of Idaho-IEN Transition Revenue	2,000.00		21,703,533.03
03/05/15	State of Idaho-Medicaid Revenue	154.22		21,703,687.25
03/10/15	State of Idaho-Idaho Core Coach Revenue	12,951.50		21,716,638.75
03/13/15	State of Idaho-Federal Programs Revenue	146,340.70		21,862,979.45
03/23/15	State of Idaho-Medicaid Revenue	78,643.39		21,941,622.84
03/24/15	State of Idaho-IEN Transition Revenue	4,300.00		21,945,922.84
03/27/15	State of Idaho-Technology Revenue	82,721.00		22,028,643.84
03/31/15	State Insurance Fund Settlement	41,614.88		22,070,258.72
03/31/15	Jerome & Gooding County Tax Revenue,			22,070,258.72
	FS-Reimburse Mar. Salary & Benefits, Misc.			22,070,258.72
	Reimbursements	87,763.98		22,158,022.70
03/31/15	DL Evans-Interest on Sweep Accounts	4,614.38		22,162,637.08
				22,162,637.08
03/31/15	Post March Salary & Benefits		1,392,442.28	20,770,194.80
03/31/15	Post March Bills Payable		767,422.27	20,002,772.53
				20,002,772.53
				20,002,772.53
Total		\$ 538,764.33	\$ 2,159,864.55	\$ 20,002,772.53

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	8,460,501.07	8,460,501.07
230 Local Contributions	8,789.47	
231 Local Copier Maintenance	(26,103.89)	
232 Local Programs	1,717.22	
233 Albertson's Grants	4,068.90	
241 Drivers Education	38,927.66	
242 State LEP	64,138.49	
243 State Professional Technical	15,295.52	
244 State Misc. Grants	69,873.92	
245 State Technology Grants	68,449.44	
246 State Substance Abuse	27,173.85	
249 ISEE Phase II Grant	3,070.07	
251 Title I-A Improving Basic Programs	(64,260.41)	
253 Title I-C Migratory Children	8,489.89	
257 Title VI-B - IDEA	(55,001.91)	
258 Title VI-B - IDEA Preschool	1,069.15	
263 Perkins III Vocational Ed.	(37,331.57)	
270 Title III-English Language Acquisition	(992.14)	
271 Title II-A Improving Teacher Quality	(29,343.34)	
272 Title VI Rural & Low Income	(15,812.00)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	(0.04)	
282 Title II-D Technology	-	82,218.28
310 Bond & Interest	1,400,715.46	1,400,715.46
410 Capital Projects	20,843,614.02	20,843,614.02
420 Plant & Facility	2,186,729.77	2,186,729.77
Total of Accounts	\$32,973,778.60	\$32,973,778.60
	Difference of ledger to cash totals	277.00
	Checks not cleared	7,199.01
	Sweep account balances	20,002,772.53
	Bank balance - DL Evans Sweep Account	20,010,022.70
	Sweep Account reconciliation difference	\$ 51.16

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
03/01/15	Beginning Balance			\$ 12,966,103.22
03/31/15	DL Evans-Interest on CEDARS CD	4,625.85		12,970,729.07
				12,970,729.07
				12,970,729.07
				12,970,729.07
Total		\$ 4,625.85	\$ -	\$ 12,970,729.07

Checking account reconciliation for March 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	312,439.78	867,910.23	95,739.28	62,268.64	13,154.92	136,785.91	1,488,298.76
230 Local Contributions							-
231 Local Copier Maintenance	1,640.12	3,346.80	378.86	252.75	51.50	514.25	6,184.28
232 Local Programs	725.64						725.64
233 Albertson's Grants							-
241 Drivers Education	158.79	980.00	110.94	70.08	11.37		1,331.18
242 State LEP	(2,213.75)	9,178.97	1,039.05	622.43	137.97	1,208.50	9,973.17
243 State Professional Technical	4,515.50	2,088.06	236.36	154.97	24.23		7,019.12
244 State Misc. Grants	7,961.38	10,489.43	1,187.40	732.99	156.13	1,028.50	21,555.83
245 State Technology Grants	1,950.18						1,950.18
246 State Substance Abuse	188.43						188.43
249 ISEE Phase II Grant		665.56	75.35	45.50	9.53	73.35	869.29
251 Title I-A Improving Basic Programs	3,946.91	39,104.95	4,426.68	2,588.97	760.63	12,246.25	63,074.39
253 Title I-C Migratory Children	2,753.04	5,769.46	653.09	397.21	123.33	2,288.39	11,984.52
257 Title VI-B - IDEA	8,656.93	29,221.96	3,189.06	2,051.94	543.52	7,977.97	51,641.38
258 Title VI-B - IDEA Preschool	799.39	960.75	108.76	73.51	21.15		1,963.56
263 Perkins III Vocational Ed.		2,357.54	266.87	157.97	33.70	257.12	3,073.20
270 Title III-English Language Acquisition	410.76						410.76
271 Title II-A Improving Teacher Quality	2,175.43	6,242.00	482.91	468.57	62.17	472.33	9,903.41
272 Title VI Rural & Low Income		6,533.58	739.60	492.35	97.41	877.01	8,739.95
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant		(51.17)	(5.79)	(3.01)	(0.59)		(60.56)
282 Title II-D Technology							-
290 Food Service		31,827.57	3,384.09	2,333.41	705.75	11,473.50	49,724.32
310 Bond & Interest	6,750.00						6,750.00
410 Capital Projects	412,286.55						412,286.55
420 Plant & Facility	2,277.19						2,277.19
Total of All Funds	767,422.27	1,016,625.69	112,012.51	72,708.28	15,892.72	175,203.08	2,159,864.55
Total Payroll & A.P.	767,422.27	1,392,442.28					2,159,864.55
Difference	-	-					-