

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

June, 2015						
Current Months Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	YTD Activity 2014-15	%
Beginning Cash Balance	\$ 7,146,864.50	\$ 7,068,729.67	\$ 7,643,140.36	\$ 4,406,859.00	\$ 3,236,281.36	73.44%
REVENUES						
Taxes - Local Levies	14,363.81	16,415.88	29,981.09	695,982.00	696,116.69	100.02%
State Support Payments	-	-	-	14,981,031.00	12,574,568.06	83.94%
Other State Support	222,423.65	197,321.78	169,641.55	886,504.00	1,234,049.42	139.20%
Food Service Payroll	48,652.12	48,555.13	46,089.55	598,275.00	572,300.34	95.66%
Other Local Receipts	35,348.87	28,125.71	23,851.96	91,000.00	236,344.99	259.72%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	4,275.00	-	-	-	#DIV/0!
Expenses Reversed	560.98	220.00	273.75	-	24,512.01	#DIV/0!
Total Revenues	321,349.43	294,913.50	269,837.90	17,259,292.00	19,089,259.80	110.60%
Total Cash Available	7,468,213.93	7,363,643.17	7,912,978.26	21,666,151.00	22,325,541.16	103.04%
EXPENSES						
Monthly Bills	432,412.95	451,171.49	507,898.21	3,243,450.00	3,907,681.74	120.48%
Salaries	789,651.24	970,879.02	1,049,157.53	9,052,225.00	10,519,338.50	116.21%
Health Insurance & Benefits	126,960.33	136,048.32	150,491.27	1,605,077.00	1,762,417.95	109.80%
PERSI & FICA-MDCR	140,071.84	179,951.28	195,582.89	1,645,565.00	1,949,101.05	118.45%
Food Service Payroll	48,521.50	48,555.13	46,089.55	550,129.00	572,300.34	104.03%
Transfers	-	-	-	-	-	#DIV/0!
Total Expenses	1,537,617.86	1,786,605.24	1,949,219.45	16,096,446.00	18,710,839.58	116.24%
Ending Cash Balance	\$ 5,930,596.07	\$ 5,577,037.93	\$ 5,963,758.81	\$ 5,569,705.00	\$ 3,614,701.58	64.90%
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	666,984.28	670,483.20	696,116.69	698,272.00	2,155.31	0.31%
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	1,265,559.96	1,321,674.20	1,449,905.92	868,014.00	(581,891.92)	-67.04%
Food Service Payroll	573,256.71	580,119.86	572,300.34	609,909.00	37,608.66	6.17%
Other Local Receipts	218,213.41	250,612.42	239,655.02	95,369.00	(144,286.02)	-151.29%
Misc. Receipts	0.01	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	2,642.02	-	-	-	#DIV/0!
Expenses Reversed	(28,606.50)	6,000.88	24,512.01	-	(24,512.01)	#DIV/0!
Total Revenues	17,213,109.42	17,735,909.20	19,089,259.80	18,038,243.00	(1,051,016.80)	-5.83%
Total Cash Available	22,492,090.03	23,665,468.82	24,674,598.39	22,445,102.00	(2,229,496.39)	-9.93%
EXPENSES						
Monthly Bills	3,332,614.71	3,608,477.70	3,907,681.74	3,503,445.00	(404,236.74)	-11.54%
Salaries	9,491,891.94	10,382,316.48	10,519,338.50	10,692,828.00	173,489.50	1.62%
Health Insurance & Benefits	1,505,143.81	1,610,234.82	1,762,417.95	1,935,577.00	173,159.05	8.95%
PERSI & FICA-MDCR	1,675,023.19	1,907,151.40	1,949,101.05	2,038,297.00	89,195.95	4.38%
Food Service Payroll	556,820.31	580,250.49	572,300.34	609,909.00	37,608.66	6.17%
Transfers	-	-	-	-	-	#DIV/0!
Total Expenses	16,561,493.96	18,088,430.89	18,710,839.58	18,780,056.00	69,216.42	0.37%
Ending Cash Balance	\$ 5,930,596.07	\$ 5,577,037.93	\$ 5,963,758.81	\$ 3,665,046.00	\$ 2,298,712.81	62.72%
Sweep Account Balance	\$ 5,930,881.02	\$ 5,577,037.94	\$ 5,963,735.52			
Investments Balance	-	-	-			
Total Cash	\$ 5,930,881.02	\$ 5,577,037.94	\$ 5,963,735.52			
Difference	\$ 284.95	\$ 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	-	9,610.44	9,897.52	14,183.69	15,610.44	15,897.52
231 Local Copier Maintenance	23,691.20	50,470.57	40,892.15	61,755.57	51,951.37	77,291.20
232 Local Programs	-	-	-	5,541.00	17,692.93	16,500.00
233 Albertson's Grants	-	-	-	57,124.61	3,333.34	2,575.60
241 Drivers Education	13,447.92	129.00	3,000.00	38,083.60	20,367.57	35,263.34
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	-	14,515.10	1,140.78	6,000.00	62,111.40	212,671.83
245 State Technology Grants	52,276.00	51,343.00	-	134,102.67	132,771.94	129,754.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	471.00	-	-	72,116.84	30,798.67
251 Title I-A Improving Basic Programs	118,564.13	65,625.16	89,284.13	845,830.61	715,230.51	795,259.59
253 Title I-C Migratory Children	18,920.69	15,707.65	17,832.84	143,019.00	135,753.18	198,967.91
257 Title VI-B - IDEA	66,883.54	68,432.16	56,909.38	713,087.94	616,550.49	595,872.59
258 Title VI-B - IDEA Preschool	1,719.51	2,749.80	3,406.41	21,797.79	24,809.62	19,297.39
263 Perkins III Vocational Ed.	-	-	-	26,330.11	65,330.14	61,116.48
270 Title III-English Language Acquisition	45,464.59	-	6,115.50	112,996.15	72,878.90	63,570.47
271 Title II-A Improving Teacher Quality	22,018.76	-	17,731.67	173,607.83	140,110.91	176,684.27
272 Title VI Rural & Low Income	4,359.22	-	8,250.20	27,858.59	58,010.62	60,395.47
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	19,682.47	-	-	218,246.18	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	37,600.69	47,177.08	120,566.53	2,087,610.95	2,054,437.67	2,512,560.89
410 Capital Projects	-	23,958,000.00	6,191.50	-	23,958,000.00	60,783.45
420 Plant & Facility	13,186.20	16,098.27	38,680.02	754,531.98	717,346.04	920,218.03
Total of All Funds	437,814.92	24,300,329.23	419,898.63	5,657,714.18	29,206,977.66	6,255,808.71

<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	6,052.93	5,021.89	4,873.86	63,535.14	64,886.98	66,765.56
232 Local Programs	90.64	117.29	8,867.58	5,631.64	18,082.43	15,849.77
233 Albertson's Grants	46,044.00	-	-	48,338.70	12,732.97	2,758.88
241 Drivers Education	2,806.68	6,685.54	4,023.85	22,257.56	30,454.63	24,535.18
242 State LEP	30,821.53	47,365.60	12,800.79	143,003.15	177,452.64	152,872.69
243 State Professional Technical	14,167.16	7,348.12	13,846.05	69,955.38	69,312.28	94,616.10
244 State Misc. Grants	1,506.18	5,616.17	22,107.66	3,188.45	8,647.13	196,161.72
245 State Technology Grants	3,526.23	82,894.50	76,685.77	83,362.79	148,955.88	190,992.31
246 State Substance Abuse	-	500.00	25,230.00	500.00	500.00	28,011.55
249 ISEE Phase II Grant	-	22,728.68	869.29	-	92,816.52	9,636.79
251 Title I-A Improving Basic Programs	62,153.61	57,543.97	66,460.30	798,333.52	710,390.87	803,975.92
253 Title I-C Migratory Children	22,644.17	59,984.34	14,309.41	143,464.76	173,023.35	152,942.95
257 Title VI-B - IDEA	58,988.02	65,428.62	67,889.27	773,909.68	681,083.21	643,471.29
258 Title VI-B - IDEA Preschool	1,495.98	5,778.71	2,577.41	26,404.53	33,586.13	24,094.76
263 Perkins III Vocational Ed.	3,189.38	6,635.06	3,084.75	52,490.80	55,951.37	53,142.02
270 Title III-English Language Acquisition	15,063.09	8,771.08	4,144.24	78,624.55	74,528.38	47,638.37
271 Title II-A Improving Teacher Quality	15,379.17	15,041.21	8,278.14	165,941.02	163,215.11	154,668.26
272 Title VI Rural & Low Income	7,447.09	9,502.88	7,559.22	31,798.54	74,805.83	57,472.56
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	17,370.24	(140.30)	-	185,750.84	16,854.48	(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	-	96,685.51	386,706.72	-	96,685.51	3,871,148.40
420 Plant & Facility	42,850.12	22,163.57	2,403.15	798,333.95	500,602.00	313,226.65
Total of All Funds	351,596.22	525,672.44	732,717.46	6,290,728.05	5,166,875.11	9,621,150.53

<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	14,789.47	9,897.52	-	24,686.99	-
231 Local Copier Maintenance	(34,987.54)	40,892.15	4,873.86	1,030.75	-
232 Local Programs	10,522.92	-	8,867.58	1,655.34	-
233 Albertson's Grants	4,068.90	-	-	4,068.90	-
241 Drivers Education	36,729.05	3,000.00	4,023.85	35,705.20	-
242 State LEP	37,833.05	-	12,800.79	25,032.26	-
243 State Professional Technical	(8,741.96)	-	13,846.05	(22,588.01)	-
244 State Misc. Grants	112,311.38	1,140.78	22,107.66	91,344.50	-
245 State Technology Grants	86,256.43	-	76,685.77	9,570.66	-
246 State Substance Abuse	27,173.85	-	25,230.00	1,943.85	-
249 ISEE Phase II Grant	1,331.49	-	869.29	462.20	-
251 Title I-A Improving Basic Programs	(90,470.15)	89,284.13	66,460.30	(67,646.32)	-
253 Title I-C Migratory Children	2,651.57	17,832.84	14,309.41	6,175.00	-
257 Title VI-B - IDEA	(60,650.73)	56,909.38	67,889.27	(71,630.62)	-
258 Title VI-B - IDEA Preschool	(373.70)	3,406.41	2,577.41	455.30	-
263 Perkins III Vocational Ed.	(12,602.16)	-	3,084.75	(15,686.91)	-
270 Title III-English Language Acquisition	(6,696.88)	6,115.50	4,144.24	(4,725.62)	-
271 Title II-A Improving Teacher Quality	(37,365.80)	17,731.67	8,278.14	(27,912.27)	-
272 Title VI Rural & Low Income	(15,322.25)	8,250.20	7,559.22	(14,631.27)	-
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	1,450,957.90	120,566.53	-	1,571,524.43	-
410 Capital Projects	20,431,464.76	6,191.50	386,706.72	20,050,949.54	-
420 Plant & Facility	2,233,828.24	38,680.02	2,403.15	2,270,105.11	-
Total	\$ 24,182,707.84	\$ 419,898.63	\$ 732,717.46	\$ 23,869,889.01	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
06/01/15	Beginning Balance			\$18,846,011.60
06/02/15	McCauley Gaines Scholarship, JHS Stipends	10,347.52		18,856,359.12
06/04/15	State of Idaho-Idaho Core Coach Revenue	1,140.78		18,857,499.90
06/12/15	State of Idaho-Extended Yr Reading	32,345.80		18,889,845.70
06/15/15	State of Idaho-Spring IRI Testing	3,225.75		18,893,071.45
06/17/15	Gooding County Taxes, Jerome County Taxes, JHS Summer School & Drivers Ed, Boise Art Museum, Costco Rebate	189,984.11		19,083,055.56
06/23/15	State of Idaho-Math & Science	62,086.00		19,145,141.56
06/25/15	State of Idaho-Remediation	70,559.00		19,215,700.56
06/29/15	State of Idaho-Federal Programs	199,520.13		19,415,220.69
06/30/15	State of Idaho-8 in 6	1,425.00		19,416,645.69
06/30/15	ARTEC, Idaho Power Rebate, Lincoln County Taxes, FS-Reimburse Jun Salary & Benefits, Misc Revenue	69,693.82		19,486,339.51
06/30/15	DL Evans-Interest on Sweep Account	4,044.77		19,490,384.28
06/30/15	Post June AP Bills Payable		1,030,296.10	18,460,088.18
06/30/15	Post June Salary & Benefits		1,610,961.43	16,849,126.75
06/30/15	Cancelled Checks		(119.66)	16,849,246.41
			(83.11)	16,849,329.52
Total		\$ 644,372.68	\$ 2,641,054.76	\$16,849,329.52

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	5,963,735.52	5,963,735.52
230 Local Contributions	24,686.99	
231 Local Copier Maintenance	1,030.75	
232 Local Programs	1,655.34	
233 Albertson's Grants	4,068.90	
241 Drivers Education	35,705.20	
242 State LEP	25,032.26	
243 State Professional Technical	(22,588.01)	
244 State Misc. Grants	91,344.50	
245 State Technology Grants	9,570.66	
246 State Substance Abuse	1,943.85	
249 ISEE Phase II Grant	462.20	
251 Title I-A Improving Basic Programs	(67,646.32)	
253 Title I-C Migratory Children	6,175.00	
257 Title VI-B - IDEA	(71,630.62)	
258 Title VI-B - IDEA Preschool	455.30	
263 Perkins III Vocational Ed.	(15,686.91)	
270 Title III-English Language Acquisition	(4,725.62)	
271 Title II-A Improving Teacher Quality	(27,912.27)	
272 Title VI Rural & Low Income	(14,631.27)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(22,690.07)
310 Bond & Interest	1,571,524.43	1,571,524.43
410 Capital Projects	20,050,949.54	20,050,949.54
420 Plant & Facility	2,270,105.11	2,270,105.11
Total of Accounts	\$ 29,833,624.53	\$ 29,833,624.53
Difference of ledger to cash totals		(23.28)
Checks not cleared		338,232.01
Sweep account balances		16,849,329.52
Bank balance - DL Evans Sweep Account		17,187,612.61
Sweep Account reconciliation difference		\$ 51.08

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
06/01/15	Beginning Balance			\$12,979,836.59
06/30/15	DL Evans-Interest on CEDARS CD	4,481.70		12,984,318.29
				12,984,318.29
				12,984,318.29
				12,984,318.29
Total		\$ 4,481.70	\$ -	\$12,984,318.29

<i>Checking account reconciliation for June 30.</i>							
<i>Fund Title</i>	<i>Expenses</i>	<i>Salaries</i>	<i>Retirement</i>	<i>FICA</i>	<i>District paid Benefits</i>	<i>Health Insurance</i>	<i>Fund Total</i>
100 General Fund	507,898.21	1,049,157.53	117,252.52	75,995.71	15,296.96	135,194.31	1,900,795.24
230 Local Contributions							-
231 Local Copier Maintenance	329.65	3,346.85	378.86	252.75	51.50	514.25	4,873.86
232 Local Programs	8,867.58						8,867.58
233 Albertson's Grants							-
241 Drivers Education	213.78	3,180.00	359.98	233.20	36.89		4,023.85
242 State LEP	600.00	9,178.97	1,039.05	636.30	137.97	1,208.50	12,800.79
243 State Professional Technical	11,341.82	2,088.06	236.35	155.57	24.25		13,846.05
244 State Misc. Grants	8,512.18	10,489.41	1,187.40	734.03	156.14	1,028.50	22,107.66
245 State Technology Grants	76,685.77						76,685.77
246 State Substance Abuse	25,230.00						25,230.00
249 ISEE Phase II Grant		665.56	75.35	45.50	9.53	73.35	869.29
251 Title I-A Improving Basic Programs	7,246.05	39,137.96	4,430.43	2,631.70	758.87	12,255.29	66,460.30
253 Title I-C Migratory Children	4,579.29	6,184.88	700.12	428.57	128.16	2,288.39	14,309.41
257 Title VI-B - IDEA	24,489.20	29,483.96	3,279.85	2,105.46	552.83	7,977.97	67,889.27
258 Title VI-B - IDEA Preschool	1,413.26	960.75	108.76	94.64			2,577.41
263 Perkins III Vocational Ed.		2,357.54	266.88	169.53	33.68	257.12	3,084.75
270 Title III-English Language Acquisition	4,100.28	36.60	4.14	2.80	0.42		4,144.24
271 Title II-A Improving Teacher Quality	559.10	6,242.00	482.91	459.63	62.17	472.33	8,278.14
272 Title VI Rural & Low Income		5,547.58	627.99	420.67	85.97	877.01	7,559.22
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		31,686.70	3,251.10	2,334.66	666.94	10,484.81	48,424.21
310 Bond & Interest							-
410 Capital Projects	386,706.72						386,706.72
420 Plant & Facility	2,403.15						2,403.15
Total of All Funds	1,071,176.04	1,199,744.35	133,681.69	86,700.72	18,002.28	172,631.83	2,681,936.91