

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

<i>April, 2014</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>
<b>Beginning Cash Balance</b>	\$ 7,972,905.80	\$ 8,004,567.35	\$ 8,460,444.36	\$ 4,406,859.00	\$ 4,053,585.36	91.98%
<b>REVENUES</b>						
Taxes - Local Levies	9,283.53	8,534.38	6,844.67	695,982.00	660,374.05	94.88%
State Support Payments	-	-	-	14,981,031.00	10,881,268.56	72.63%
Other State Support	107,825.80	446,322.39	319,610.90	886,504.00	835,535.89	94.25%
Food Service Payroll	44,895.94	47,812.28	-	598,275.00	430,798.32	72.01%
Other Local Receipts	3,838.98	6,523.87	12,436.84	91,000.00	190,594.59	209.44%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	1,377.81	450.81	115.00	-	23,722.48	0.00%
<b>Total Revenues</b>	<b>167,222.06</b>	<b>509,643.73</b>	<b>339,007.41</b>	<b>17,259,292.00</b>	<b>16,773,662.18</b>	<b>97.19%</b>
<b>Total Cash Available</b>	<b>8,140,127.86</b>	<b>8,514,211.08</b>	<b>8,799,451.77</b>	<b>21,666,151.00</b>	<b>20,827,247.54</b>	<b>96.13%</b>
<b>EXPENSES</b>						
Monthly Bills	307,274.03	426,728.29	394,537.49	3,243,450.00	3,021,219.63	93.15%
Salaries	781,590.92	828,708.13	861,106.75	9,052,225.00	8,611,333.15	95.13%
Health Insurance & Benefits	126,367.92	133,873.35	148,811.82	1,605,077.00	1,464,218.48	91.22%
PERSI & FICA-MDCR	137,616.32	152,500.41	158,575.27	1,645,565.00	1,595,010.75	96.93%
Food Service Payroll	44,895.94	47,812.28	51,164.73	550,129.00	481,963.05	87.61%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,397,745.13</b>	<b>1,589,622.46</b>	<b>1,614,196.06</b>	<b>16,096,446.00</b>	<b>15,173,745.06</b>	<b>94.27%</b>
<b>Ending Cash Balance</b>	<b>\$ 6,742,382.73</b>	<b>\$ 6,924,588.62</b>	<b>\$ 7,185,255.71</b>	<b>\$ 5,569,705.00</b>	<b>\$ 5,653,502.48</b>	<b>101.50%</b>
<b>Year to Date Activity</b>						
	<i>2012-13</i>	<i>2013-14</i>	<i>Actual 2014-15</i>	<i>Budget 2014-15</i>	<i>Difference</i>	<i>%</i>
<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	645,954.61	646,948.69	660,374.05	698,272.00	37,897.95	5.43%
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	847,258.04	1,077,452.24	1,051,392.39	868,014.00	(183,378.39)	-21.13%
Food Service Payroll	477,827.78	482,073.27	430,798.32	609,909.00	179,110.68	29.37%
Other Local Receipts	169,910.85	205,837.94	193,904.62	95,369.00	(98,535.62)	-103.32%
Misc. Receipts	0.01	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	4,628.09	5,524.56	23,722.48	-	(23,722.48)	0.00%
<b>Total Revenues</b>	<b>15,018,013.98</b>	<b>15,779,264.90</b>	<b>16,773,662.18</b>	<b>18,038,243.00</b>	<b>1,264,580.82</b>	<b>7.01%</b>
<b>Total Cash Available</b>	<b>20,296,994.59</b>	<b>21,708,824.52</b>	<b>22,359,000.77</b>	<b>22,445,102.00</b>	<b>86,101.23</b>	<b>0.38%</b>
<b>EXPENSES</b>						
Monthly Bills	2,534,623.90	2,817,938.19	3,021,219.63	3,503,445.00	482,225.37	13.76%
Salaries	7,911,474.54	8,571,965.98	8,611,333.15	10,692,828.00	2,081,494.85	19.47%
Health Insurance & Benefits	1,251,308.59	1,339,397.68	1,464,218.48	1,935,577.00	471,358.52	24.35%
PERSI & FICA-MDCR	1,395,682.83	1,572,730.15	1,595,010.75	2,038,297.00	443,286.25	21.75%
Food Service Payroll	461,522.00	482,203.90	481,963.05	609,909.00	127,945.95	20.98%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>13,554,611.86</b>	<b>14,784,235.90</b>	<b>15,173,745.06</b>	<b>18,780,056.00</b>	<b>3,606,310.94</b>	<b>19.20%</b>
<b>Ending Cash Balance</b>	<b>\$ 6,742,382.73</b>	<b>\$ 6,924,588.62</b>	<b>\$ 7,185,255.71</b>	<b>\$ 3,665,046.00</b>	<b>\$ 3,520,209.71</b>	<b>96.05%</b>
Sweep Account Balance	\$ 6,742,798.30	\$ 6,924,588.63	\$ 7,185,232.42			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 6,742,798.30</b>	<b>\$ 6,924,588.63</b>	<b>\$ 7,185,232.42</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	-	-	-	-	1,000.00	-
231 Local Copier Maintenance	20.00	10.00	-	4,069.80	1,470.80	33,637.45
232 Local Programs	-	-	-	5,541.00	17,192.93	6,500.00
233 Albertson's Grants	55,444.00	824.04	-	56,526.80	3,333.34	2,575.60
241 Drivers Education	3,107.50	-	-	24,635.68	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	-	-	6,666.94	6,000.00	32,596.30	146,378.05
245 State Technology Grants	-	-	-	81,826.67	81,428.94	108,910.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	1,415.51	-	-	71,174.84	30,798.67
251 Title I-A Improving Basic Programs	90,808.70	56,703.61	-	647,839.53	592,095.06	576,406.17
253 Title I-C Migratory Children	8,971.91	9,637.60	-	104,688.89	108,899.99	157,706.18
257 Title VI-B - IDEA	66,461.55	55,660.11	-	584,432.81	492,362.12	437,984.48
258 Title VI-B - IDEA Preschool	2,201.23	3,824.14	-	17,864.05	20,138.05	12,090.28
263 Perkins III Vocational Ed.	-	-	32,798.19	26,330.11	37,584.88	61,116.48
270 Title III-English Language Acquisition	7,168.88	342.75	-	64,771.79	72,864.92	55,352.16
271 Title II-A Improving Teacher Quality	13,454.63	4,673.52	-	141,539.69	135,308.29	141,002.77
272 Title VI Rural & Low Income	3,507.15	8,887.59	-	17,953.89	49,267.18	34,696.68
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	20,666.31	-	-	180,084.30	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	24,553.82	24,623.98	27,088.37	2,032,293.32	1,986,872.67	2,368,840.29
410 Capital Projects	-	-	6,137.61	-	-	48,464.36
420 Plant & Facility	8,646.87	8,477.39	47,484.69	735,090.41	694,187.27	870,183.26
<b>Total of All Funds</b>	<b>305,012.55</b>	<b>175,080.24</b>	<b>120,175.80</b>	<b>4,947,494.65</b>	<b>4,686,579.90</b>	<b>5,395,236.23</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	5,181.35	5,860.61	5,758.96	51,621.26	54,787.55	56,005.41
232 Local Programs	-	8,790.18	645.28	5,541.00	17,215.96	6,433.17
233 Albertson's Grants	1,268.46	-	-	2,294.70	10,014.19	2,758.88
241 Drivers Education	518.25	4,266.39	1,937.27	18,410.11	19,889.29	20,249.99
242 State LEP	10,261.82	11,005.09	13,208.96	102,123.72	118,995.52	126,975.42
243 State Professional Technical	6,413.31	3,154.69	14,518.13	49,950.98	54,675.74	71,250.70
244 State Misc. Grants	-	-	13,970.02	1,682.27	3,030.96	158,641.60
245 State Technology Grants	17,730.06	2,093.23	2,865.01	77,769.61	65,449.33	114,134.54
246 State Substance Abuse	-	-	-	-	-	2,781.55
249 ISEE Phase II Grant	-	471.00	869.29	-	69,616.84	7,898.21
251 Title I-A Improving Basic Programs	79,426.95	57,510.29	66,494.90	617,615.78	587,221.74	648,231.49
253 Title I-C Migratory Children	19,409.42	11,135.54	11,424.37	101,919.90	97,341.36	120,790.70
257 Title VI-B - IDEA	61,771.59	55,756.21	49,398.17	648,038.12	547,222.43	518,672.64
258 Title VI-B - IDEA Preschool	2,214.23	1,921.77	1,837.14	23,189.04	25,057.62	18,110.94
263 Perkins III Vocational Ed.	3,367.53	6,299.12	3,816.22	45,316.57	39,949.58	45,704.99
270 Title III-English Language Acquisition	2,759.77	13.98	1,692.05	18,096.87	54,452.04	37,378.63
271 Title II-A Improving Teacher Quality	10,049.38	4,802.62	8,240.62	128,543.09	132,781.74	128,658.45
272 Title VI Rural & Low Income	5,545.48	12,264.76	8,708.64	19,992.23	55,364.82	41,663.14
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	18,479.41	-	(0.04)	148,698.13	16,854.70	(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	-	-	336,127.46	-	-	3,396,154.68
420 Plant & Facility	10,266.27	59,613.70	8,286.53	725,582.99	431,935.14	307,369.06
<b>Total of All Funds</b>	<b>254,663.28</b>	<b>244,959.18</b>	<b>549,798.98</b>	<b>5,582,289.42</b>	<b>4,364,163.96</b>	<b>8,547,032.99</b>

<i>Fund Title</i>	<i>Cash Balance</i>				
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	<i>Difference</i>
230 Local Contributions	8,789.47	-	-	8,789.47	-
231 Local Copier Maintenance	(26,103.89)	-	5,758.96	(31,862.85)	-
232 Local Programs	1,717.22	-	645.28	1,071.94	-
233 Albertson's Grants	4,068.90	-	-	4,068.90	-
241 Drivers Education	38,927.66	-	1,937.27	36,990.39	-
242 State LEP	64,138.49	-	13,208.96	50,929.53	-
243 State Professional Technical	15,295.52	-	14,518.13	777.39	-
244 State Misc. Grants	69,873.92	6,666.94	13,970.02	62,570.84	-
245 State Technology Grants	68,449.44	-	2,865.01	65,584.43	-
246 State Substance Abuse	27,173.85	-	-	27,173.85	-
249 ISEE Phase II Grant	3,070.07	-	869.29	2,200.78	-
251 Title I-A Improving Basic Programs	(64,260.41)	-	66,494.90	(130,755.31)	-
253 Title I-C Migratory Children	8,489.89	-	11,424.37	(2,934.48)	-
257 Title VI-B - IDEA	(55,321.91)	-	49,398.17	(104,720.08)	-
258 Title VI-B - IDEA Preschool	1,069.15	-	1,837.14	(767.99)	-
263 Perkins III Vocational Ed.	(37,231.85)	32,798.19	3,816.22	(8,249.88)	-
270 Title III-English Language Acquisition	(992.14)	-	1,692.05	(2,684.19)	-
271 Title II-A Improving Teacher Quality	(29,343.34)	-	8,240.62	(37,583.96)	-
272 Title VI Rural & Low Income	(15,812.00)	-	8,708.64	(24,520.64)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	(0.04)	-	(0.04)	0.00	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,400,715.46	27,088.37	-	1,427,803.83	-
410 Capital Projects	20,843,614.02	6,137.61	336,127.46	20,513,624.17	-
420 Plant & Facility	2,186,729.77	47,484.69	8,286.53	2,225,927.93	-
<b>Total</b>	<b>\$ 24,513,057.25</b>	<b>\$ 120,175.80</b>	<b>\$ 549,798.98</b>	<b>\$ 24,083,434.07</b>	<b>\$ -</b>

<i>Date</i>	<i>Description</i>	<i>Sweep Account Activity</i>		
		<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>04/01/15</b>	<b>Beginning Balance</b>			<b>\$ 20,002,772.53</b>
04/02/15	State of Idaho-Nurse Grant Revenue	6,666.94		20,009,439.47
04/03/15	State of Idaho-Board Strategic Planning	1,251.58		20,010,691.05
04/20/15	Jerome & Gooding County Taxes, Modular Sale			20,010,691.05
	ARTEC Revenue, Misc Reimbursements	91,614.92		20,102,305.97
04/23/15	State of Idaho-Medicaid Revenue	3,928.50		20,106,234.47
04/23/15	State of Idaho-Perkins IV Revenue	32,798.19		20,139,032.66
04/23/15	State of Idaho-Ag Replacement Tax	13,178.50		20,152,211.16
04/24/15	State of Idaho-Medicaid Revenue	76,069.82		20,228,280.98
04/28/15	State of Idaho-Fast Forward, 8 in 6 Revenue	22,032.50		20,250,313.48
04/29/15	State of Idaho-Leadership Premium Revenue	203,150.00		20,453,463.48
04/30/15	DL Evans-Interest on Sweep Account	4,013.76		20,457,477.24
				20,457,477.24
				20,457,477.24
				20,457,477.24
04/30/15	Post Apr Bills Payable		776,759.02	19,680,718.22
04/30/15	Post Apr Salary & Benefits		1,387,236.02	18,293,482.20
				18,293,482.20
				18,293,482.20
				18,293,482.20
<b>Total</b>		<b>\$ 454,704.71</b>	<b>\$ 2,163,995.04</b>	<b>\$ 18,293,482.20</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	7,185,232.42	7,185,232.42
230 Local Contributions	8,789.47	
231 Local Copier Maintenance	(31,862.85)	
232 Local Programs	1,071.94	
233 Albertson's Grants	4,068.90	
241 Drivers Education	36,990.39	
242 State LEP	50,929.53	
243 State Professional Technical	777.39	
244 State Misc. Grants	62,570.84	
245 State Technology Grants	65,584.43	
246 State Substance Abuse	27,173.85	
249 ISEE Phase II Grant	2,200.78	
251 Title I-A Improving Basic Programs	(130,755.31)	
253 Title I-C Migratory Children	(2,934.48)	
257 Title VI-B - IDEA	(104,720.08)	
258 Title VI-B - IDEA Preschool	(767.99)	
263 Perkins III Vocational Ed.	(8,249.88)	
270 Title III-English Language Acquisition	(2,684.19)	
271 Title II-A Improving Teacher Quality	(37,583.96)	
272 Title VI Rural & Low Income	(24,520.64)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	(83,921.86)
310 Bond & Interest	1,427,803.83	1,427,803.83
410 Capital Projects	20,513,624.17	20,513,624.17
420 Plant & Facility	2,225,927.93	2,225,927.93
<b>Total of Accounts</b>	<b>\$ 31,268,666.49</b>	<b>\$ 31,268,666.49</b>

	<b>Difference of ledger to cash totals</b>			(23.28)
	<b>Checks not cleared</b>			154,148.21
	<b>Sweep account balances</b>			18,293,482.20
	<b>Bank balance - DL Evans Sweep Account</b>			18,447,681.49
	<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>04/01/15</b>	<b>Beginning Balance</b>			<b>\$ 12,970,729.07</b>
04/30/15	DL Evans-Interest on CEDARS CD	4,478.50		12,975,207.57
				12,975,207.57
				12,975,207.57
				12,975,207.57
<b>Total</b>		<b>\$ 4,478.50</b>	<b>\$ -</b>	<b>\$ 12,975,207.57</b>

<b>Checking account reconciliation for April 30.</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	394,537.49	861,106.75	94,231.77	61,758.01	13,054.41	135,757.41	1,560,445.84
230 Local Contributions							-
231 Local Copier Maintenance	1,214.80	3,346.80	378.86	252.75	51.50	514.25	5,758.96
232 Local Programs	645.28						645.28
233 Albertson's Grants							-
241 Drivers Education	764.88	980.00	110.94	70.08	11.37		1,937.27
242 State LEP		10,141.97	1,025.81	696.07	136.61	1,208.50	13,208.96
243 State Professional Technical	12,014.53	2,088.06	236.35	154.94	24.25		14,518.13
244 State Misc. Grants	375.82	10,489.43	1,187.40	732.73	156.14	1,028.50	13,970.02
245 State Technology Grants	2,865.01						2,865.01
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	7,463.82	39,026.95	4,417.86	2,580.85	759.17	12,246.25	66,494.90
253 Title I-C Migratory Children	2,193.20	5,769.46	653.09	396.90	123.33	2,288.39	11,424.37
257 Title VI-B - IDEA	6,186.05	29,401.96	3,223.02	2,062.18	546.99	7,977.97	49,398.17
258 Title VI-B - IDEA Preschool	672.99	960.75	108.76	73.50	21.14		1,837.14
263 Perkins III Vocational Ed.	743.00	2,357.54	266.88	158.00	33.68	257.12	3,816.22
270 Title III-English Language Acquisition	1,763.68	(60.00)	(6.79)	(4.15)	(0.69)		1,692.05
271 Title II-A Improving Teacher Quality	904.48	5,878.00	482.91	440.73	62.17	472.33	8,240.62
272 Title VI Rural & Low Income		6,507.58	736.66	490.28	97.11	877.01	8,708.64
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant			(0.04)				(0.04)
282 Title II-D Technology							-
290 Food Service		35,121.92	3,819.00	2,585.49	750.31	11,473.50	53,750.22
310 Bond & Interest							-
410 Capital Projects	336,127.46						336,127.46
420 Plant & Facility	8,286.53						8,286.53
<b>Total of All Funds</b>	<b>776,759.02</b>	<b>1,013,782.73</b>	<b>110,947.83</b>	<b>72,493.86</b>	<b>15,837.02</b>	<b>174,174.58</b>	<b>2,163,995.04</b>
<b>Total Payroll &amp; A.P.</b>	<b>776,759.02</b>	<b>1,387,236.02</b>				<b>-</b>	<b>2,163,995.04</b>
<b>Difference</b>	<b>-</b>	<b>(0.00)</b>					<b>-</b>