

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

<i>December, 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>
Beginning Cash Balance	\$ 10,890,941.03	\$ 11,483,800.24	\$ 9,983,628.48	\$ 4,406,859.00	\$ 5,576,769.48	126.55%
REVENUES						
Taxes - Local Levies	14,859.30	11,603.10	5,492.82	695,982.00	281,432.05	40.44%
State Support Payments	-	-	-	14,981,031.00	10,881,268.56	72.63%
Other State Support	152,838.75	185.18	3,203.04	886,504.00	343,347.80	38.73%
Food Service Payroll	45,412.91	50,396.61	46,607.71	598,275.00	291,246.71	48.68%
Other Local Receipts	2,927.80	5,443.18	7,065.15	91,000.00	88,496.45	97.25%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	225.00	1,385.00	874.06	-	22,908.48	0.00%
Total Revenues	216,263.76	69,013.07	63,242.78	17,259,292.00	11,908,735.73	69.00%
Total Cash Available	\$ 11,107,204.79	\$ 11,552,813.31	\$ 10,046,871.26	\$ 21,666,151.00	\$ 17,485,505.21	80.70%
EXPENSES						
Monthly Bills	283,587.02	201,007.79	298,020.88	3,243,450.00	1,708,310.15	52.67%
Salaries	872,921.27	1,084,694.42	871,685.10	9,052,225.00	5,153,062.66	56.93%
Health Insurance & Benefits	127,509.94	140,137.20	149,606.91	1,605,077.00	865,865.81	53.95%
PERSI & FICA-MDCR	154,091.06	200,608.46	161,317.68	1,645,565.00	955,956.01	58.09%
Food Service Payroll	45,412.91	50,396.61	46,607.71	550,129.00	291,246.71	52.94%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,483,522.20	1,676,844.48	1,527,238.28	16,096,446.00	8,974,441.34	55.75%
Ending Cash Balance	\$ 9,623,682.59	\$ 9,875,968.83	\$ 8,519,632.98	\$ 5,569,705.00	\$ 8,511,063.87	152.81%
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>Difference %</i>
Beginning Cash Balance	\$ 5,278,980.61	\$ 5,929,559.62	\$ 5,585,338.59	\$ 4,406,859.00	\$ 1,178,479.59	100.00%
REVENUES						
Taxes - Local Levies	269,406.71	281,438.75	281,432.05	698,272.00	416,839.95	59.70%
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	578,138.72	305,794.84	343,347.80	868,014.00	524,666.20	60.44%
Food Service Payroll	295,848.15	290,115.63	291,246.71	609,909.00	318,662.29	52.25%
Other Local Receipts	125,321.56	162,578.34	88,496.45	95,369.00	6,872.55	7.21%
Misc. Receipts	-	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	1,600.25	4,221.87	22,908.48	-	(22,908.48)	0.00%
Total Revenues	12,409,609.13	12,737,348.80	11,908,735.73	18,038,243.00	6,129,507.27	33.98%
Total Cash Available	17,688,589.74	18,666,908.42	17,494,074.32	22,445,102.00	7,307,986.86	32.56%
EXPENSES						
Monthly Bills	1,423,872.27	1,526,616.05	1,708,310.15	3,503,445.00	1,795,134.85	51.24%
Salaries	4,773,431.89	5,221,444.17	5,153,062.66	10,692,828.00	5,539,765.34	51.81%
Health Insurance & Benefits	745,302.73	796,993.78	865,865.81	1,935,577.00	1,069,711.19	55.27%
PERSI & FICA-MDCR	842,757.89	955,639.33	955,956.01	2,038,297.00	1,082,340.99	53.10%
Food Service Payroll	279,542.37	290,246.26	291,246.71	609,909.00	318,662.29	52.25%
Transfers	-	-	-	-	-	0.00%
Total Expenses	8,064,907.15	8,790,939.59	8,974,441.34	18,780,056.00	9,805,614.66	52.21%
Ending Cash Balance	\$ 9,623,682.59	\$ 9,875,968.83	\$ 8,519,632.98	\$ 3,665,046.00	\$ 4,854,586.98	132.46%
Sweep Account Balance	\$ 9,623,682.59	\$ 9,875,968.84	\$ 8,519,609.69			
Investments Balance	-	-	-			
Total Cash	\$ 9,623,682.59	\$ 9,875,968.84	\$ 8,519,609.69			
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	14,827.01	4,019.80	1,430.80	29,505.05
232 Local Programs	3,000.00	6,222.93	-	3,000.00	7,222.93	5,500.00
233 Albertson's Grants	597.81	458.22	-	1,082.80	791.22	1,436.30
241 Drivers Education	516.12	-	2,064.50	14,528.18	9,238.57	18,630.87
242 State LEP	-	-	35.00	140,743.00	168,116.00	155,970.00
243 State Professional Technical	-	49,704.90	-	25,660.91	70,222.88	21,213.18
244 State Misc. Grants	-	-	-	6,000.00	3,413.80	78,353.33
245 State Technology Grants	1,201.96	31,461.94	26,189.34	73,533.82	81,428.94	26,189.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	1,415.51	-	-	66,928.31	30,798.67
251 Title I-A Improving Basic Programs	55,682.83	98,275.04	59,970.73	373,731.61	355,245.73	397,531.29
253 Title I-C Migratory Children	10,613.65	10,684.43	11,427.64	67,867.73	69,092.90	125,537.05
257 Title VI-B - IDEA	65,415.20	58,556.94	50,959.74	319,383.17	272,504.57	279,914.73
258 Title VI-B - IDEA Preschool	3,226.41	2,313.27	2,085.30	7,376.91	6,564.31	5,744.66
263 Perkins III Vocational Ed.	14,956.76	-	-	26,330.11	37,584.88	28,318.29
270 Title III-English Language Acquisition	1,409.22	27,021.22	566.42	52,980.73	69,026.53	49,728.92
271 Title II-A Improving Teacher Quality	9,969.87	23,746.31	9,068.48	90,057.09	101,784.25	111,542.20
272 Title VI Rural & Low Income	3,507.14	6,167.12	10,482.13	3,507.14	6,167.12	10,482.13
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	38,614.38	-	-	107,727.02	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	39,122.17	32,871.45	21,322.37	1,047,892.10	939,226.02	921,816.09
410 Capital Projects	-	-	7,656.20	-	-	23,758.84
420 Plant & Facility	147,594.18	11,367.75	6,017.14	395,208.81	334,355.53	461,253.28
Total of All Funds	395,427.70	360,277.03	222,672.00	2,760,630.93	2,635,570.16	2,808,460.22

<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	6,524.94	-	-	12,362.35	7,719.27	7,000.00
231 Local Copier Maintenance	5,461.10	4,723.11	5,700.93	29,639.85	32,129.35	33,531.01
232 Local Programs	(350.11)	3,021.08	2,430.10	3,061.79	8,222.09	4,976.36
233 Albertson's Grants	-	-	114.24	913.12	9,447.58	2,321.88
241 Drivers Education	45.22	-	716.32	11,593.40	15,599.90	16,936.38
242 State LEP	10,146.21	12,531.81	12,189.76	61,135.91	70,114.70	78,019.98
243 State Professional Technical	3,557.04	2,447.49	7,738.93	29,241.58	38,760.45	38,217.65
244 State Misc. Grants	19.31	182.00	14,027.77	1,682.27	3,030.96	86,933.70
245 State Technology Grants	484.38	2,642.49	2,160.54	52,925.13	53,343.29	105,851.55
246 State Substance Abuse	-	-	-	-	-	2,593.12
249 ISEE Phase II Grant	-	61,601.96	869.65	-	65,843.82	4,421.05
251 Title I-A Improving Basic Programs	64,800.40	60,534.24	59,688.69	328,881.31	353,396.36	399,476.01
253 Title I-C Migratory Children	9,685.82	9,407.15	11,374.33	55,425.14	55,835.88	76,907.01
257 Title VI-B - IDEA	66,788.69	54,154.49	52,941.84	388,005.58	325,763.16	312,505.18
258 Title VI-B - IDEA Preschool	2,874.52	2,222.67	2,379.25	13,362.19	11,784.78	10,343.87
263 Perkins III Vocational Ed.	4,017.63	5,045.84	13,535.80	30,116.47	22,279.95	29,306.15
270 Title III-English Language Acquisition	2,543.63	-	3,076.67	6,089.67	50,599.67	32,729.25
271 Title II-A Improving Teacher Quality	19,715.60	18,954.35	13,267.08	86,726.71	113,409.43	94,320.93
272 Title VI Rural & Low Income	3,507.14	6,204.13	7,806.82	3,507.14	6,204.13	7,806.82
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	17,949.77	-	-	75,811.21	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	-	-	616,277.47	-	-	1,680,669.64
420 Plant & Facility	13,054.21	40,482.63	32,322.78	671,420.62	291,020.35	287,809.29
Total of All Funds	230,825.50	284,155.44	858,618.97	4,234,755.83	3,091,559.22	5,168,999.37

<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	15,789.47	-	-	15,789.47	-
231 Local Copier Maintenance	(22,646.93)	14,827.01	5,700.93	(13,520.85)	-
232 Local Programs	3,958.85	-	2,430.10	1,528.75	-
233 Albertson's Grants	3,480.84	-	114.24	3,366.60	-
241 Drivers Education	25,323.35	2,064.50	716.32	26,671.53	-
242 State LEP	112,039.73	35.00	12,189.76	99,884.97	-
243 State Professional Technical	(26,361.12)	-	7,738.93	(34,100.05)	-
244 State Misc. Grants	80,281.79	-	14,027.77	66,254.02	-
245 State Technology Grants	(32,882.38)	26,189.34	2,160.54	(8,853.58)	-
246 State Substance Abuse	27,362.28	-	-	27,362.28	-
249 ISEE Phase II Grant	6,547.59	-	869.65	5,677.94	-
251 Title I-A Improving Basic Programs	(61,156.75)	59,970.73	59,688.69	(60,874.71)	-
253 Title I-C Migratory Children	8,726.77	11,427.64	11,374.33	8,780.08	-
257 Title VI-B - IDEA	(54,640.27)	50,959.74	52,941.84	(56,622.37)	-
258 Title VI-B - IDEA Preschool	947.41	2,085.30	2,379.25	653.46	-
263 Perkins III Vocational Ed.	(11,113.43)	-	13,535.80	(24,649.23)	-
270 Title III-English Language Acquisition	(1,147.80)	566.42	3,076.67	(3,658.05)	-
271 Title II-A Improving Teacher Quality	(28,508.41)	9,068.48	13,267.08	(32,707.01)	-
272 Title VI Rural & Low Income	(17,554.18)	10,482.13	7,806.82	(14,878.87)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	806,303.52	21,322.37	-	827,625.89	-
410 Capital Projects	22,813,024.96	7,656.20	616,277.47	22,204,403.69	-
420 Plant & Facility	1,862,863.36	6,017.14	32,322.78	1,836,557.72	-
Total	\$25,510,638.65	\$ 222,672.00	\$ 858,618.97	\$ 24,874,691.68	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
12/01/14	Beginning Balance			\$22,538,802.51
12/03/14	E-Rate Revenue-Verizon & CenturyLink	26,189.34		22,564,991.85
12/11/14	State of Idaho-Fall IRI Testing	3,159.45		22,568,151.30
12/12/14	Gooding County Property Tax, Gym Rental, JHS			22,568,151.30
	Reimbursements, Gooding Copier Consortium	21,110.29		22,589,261.59
12/15/14	State of Idaho-Federal Program Revenue	112,965.77		22,702,227.36
12/16/14	Jerome County Property Tax, Account Refund	28,903.96		22,731,131.32
12/23/14	Lincoln County Property Tax, Wendell Schools			22,731,131.32
	Copier Consortium & Shared Psychologist,			22,731,131.32
	FS-Reimburse Salary & Benefits	51,674.88		22,782,806.20
12/24/14	State of Idaho-Federal Program Revenue	31,534.67		22,814,340.87
12/31/14	DL Evans-Interest on Sweep Account	4,890.29		22,819,231.16
				22,819,231.16
12/31/14	Post Dec AP Bills		983,324.20	21,835,906.96
12/31/14	Post Dec Salary & Benefits		1,402,533.05	20,433,373.91
				20,433,373.91
				20,433,373.91
				20,433,373.91
				20,433,373.91
				20,433,373.91
Total		\$ 280,428.65	\$ 2,385,857.25	\$20,433,373.91

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	8,519,609.69	8,519,609.69
230 Local Contributions	15,789.47	
231 Local Copier Maintenance	(13,520.85)	
232 Local Programs	1,528.75	
233 Albertson's Grants	3,366.60	
241 Drivers Education	26,671.53	
242 State LEP	99,884.97	
243 State Professional Technical	(34,100.05)	
244 State Misc. Grants	66,254.02	
245 State Technology Grants	(8,853.58)	
246 State Substance Abuse	27,362.28	
249 ISEE Phase II Grant	5,677.94	
251 Title I-A Improving Basic Programs	(60,874.71)	
253 Title I-C Migratory Children	8,780.08	
257 Title VI-B - IDEA	(56,622.37)	
258 Title VI-B - IDEA Preschool	653.46	
263 Perkins III Vocational Ed.	(24,649.23)	
270 Title III-English Language Acquisition	(3,658.05)	
271 Title II-A Improving Teacher Quality	(32,707.01)	
272 Title VI Rural & Low Income	(14,878.87)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		6,104.38
310 Bond & Interest	827,625.89	827,625.89
410 Capital Projects	22,204,403.69	22,204,403.69
420 Plant & Facility	1,836,557.72	1,836,557.72
Total of Accounts	\$33,394,301.37	\$33,394,301.37
Difference of ledger to cash totals		(23.28)
Checks not cleared		7,710.69
Sweep account balances		20,433,373.91
Bank balance - DL Evans Sweep Account		20,441,105.21
Sweep Account reconciliation difference		\$ 20.61

State Treasurers Pool Activity				
Date	Description	Revenue	Expenses	Balance
12/01/14 Beginning Balance				\$ 2,782.08
12/01/14 State of Idaho-Interest on LGIP 2201		43.59		2,825.67
12/01/14 State of Idaho-Interest on LGIP 3356		821.49		3,647.16
				3,647.16
				3,647.16
Total		\$ 865.08	\$ -	\$ 3,647.16
Bank balance - Guaranteed Investment Contract			-	
Bank balance - State Treasurers Pool			3,647.16	
State Treasurers Account reconciliation difference			\$ -	

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
12/01/14 Beginning Balance				\$12,952,682.53
12/01/14 DL Evans-Interest on CEDARS CD		4,621.05		12,957,303.58
				12,957,303.58
				12,957,303.58
				12,957,303.58
Total		\$ 4,621.05	\$ -	\$12,957,303.58

Checking account reconciliation for December 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	298,020.88	871,685.10	96,309.67	62,723.95	13,196.23	136,410.68	1,478,346.51
230 Local Contributions							-
231 Local Copier Maintenance	1,038.42	3,445.32	390.01	260.28	52.65	514.25	5,700.93
232 Local Programs	2,430.10						2,430.10
233 Albertson's Grants	114.24						114.24
241 Drivers Education	142.40	480.00	54.34	34.01	5.57		716.32
242 State LEP		9,178.97	1,039.05	625.27	137.97	1,208.50	12,189.76
243 State Professional Technical	5,234.44	2,088.06	236.36	155.84	24.23		7,738.93
244 State Misc. Grants	424.00	10,489.43	1,187.40	742.30	156.14	1,028.50	14,027.77
245 State Technology Grants	2,160.54						2,160.54
246 State Substance Abuse							-
249 ISEE Phase II Grant		665.56	75.35	45.86	9.53	73.35	869.65
251 Title I-A Improving Basic Programs	196.38	39,708.40	4,376.14	2,635.44	749.95	12,022.38	59,688.69
253 Title I-C Migratory Children	2,078.39	5,829.46	653.09	401.67	123.33	2,288.39	11,374.33
257 Title VI-B - IDEA	7,915.08	31,088.48	3,206.79	2,208.18	545.34	7,977.97	52,941.84
258 Title VI-B - IDEA Preschool	1,021.33	1,140.75	108.76	87.27	21.14		2,379.25
263 Perkins III Vocational Ed.	9,724.78	2,982.54	337.63	192.80	40.93	257.12	13,535.80
270 Title III-English Language Acquisition	3,076.67						3,076.67
271 Title II-A Improving Teacher Quality	1,146.30	9,878.00	935.71	726.17	108.57	472.33	13,267.08
272 Title VI Rural & Low Income		5,755.58	651.53	434.31	88.39	877.01	7,806.82
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		31,095.72	3,346.59	2,284.06	691.90	11,473.50	48,891.77
310 Bond & Interest							-
410 Capital Projects	616,277.47						616,277.47
420 Plant & Facility	32,322.78						32,322.78
Total of All Funds	983,324.20	1,025,511.37	112,908.42	73,557.41	15,951.87	174,603.98	2,385,857.25
Total Payroll & A.P.	983,324.20	1,402,533.05					2,385,857.25
Difference	-	-					-