

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

September, 2014						
Current Months Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	YTD Activity 2014-15	%
Beginning Cash Balance	\$ 7,675,275.37	\$ 8,150,474.79	\$ 11,305,286.60	\$ 4,406,859.00	\$ 6,898,427.60	156.54%
REVENUES						
Taxes - Local Levies	2,882.18	6,997.06	2,918.70	698,272.00	270,874.97	38.79%
State Support Payments	-	-	-	15,760,179.00	7,876,472.56	49.98%
Other State Support	30,957.94	188,314.70	393.62	868,014.00	290,989.68	33.52%
Food Service Payroll	62,352.04	49,768.47	50,134.34	609,909.00	147,049.66	24.11%
Other Local Receipts	1,183.20	1,605.37	2,726.17	95,369.00	44,696.78	46.87%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	760.35	80.00	8.00	-	19,110.47	0.00%
Total Revenues	98,135.71	246,765.60	56,180.83	18,038,243.00	8,649,229.80	47.95%
Total Cash Available	7,773,411.08	8,397,240.39	11,361,467.43	22,445,102.00	15,547,657.40	69.27%
EXPENSES						
Monthly Bills	173,269.81	159,486.93	179,706.39	3,503,445.00	685,557.97	19.57%
Salaries	784,298.46	841,088.22	855,316.69	10,692,828.00	2,541,899.61	23.77%
Health Insurance & Benefits	126,078.83	133,745.45	147,702.53	1,935,577.00	417,076.59	21.55%
PERSI & FICA-MDCR	138,224.17	154,344.41	158,920.66	2,038,297.00	473,297.74	23.22%
Food Service Payroll	46,046.66	49,768.47	50,134.34	609,909.00	147,049.66	24.11%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,267,917.93	1,338,433.48	1,391,780.61	18,780,056.00	4,264,881.57	22.71%
Ending Cash Balance	\$ 6,505,493.15	\$ 7,058,806.91	\$ 9,969,686.82	\$ 3,665,046.00	\$ 11,282,775.83	307.85%
Year to Date Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	Difference	Difference %
Beginning Cash Balance	\$ 5,278,980.61	\$ 5,929,559.62	\$ 5,585,338.59	\$ 4,406,859.00	\$ 1,178,479.59	126.74%
REVENUES						
Taxes - Local Levies	248,949.59	264,471.61	270,874.97	698,272.00	427,397.03	61.21%
State Support Payments	4,218,907.00	4,498,888.35	7,876,472.56	15,760,179.00	7,883,706.44	50.02%
Other State Support	399,429.11	284,253.89	290,989.68	868,014.00	577,024.32	66.48%
Food Service Payroll	159,648.24	140,067.90	147,049.66	609,909.00	462,859.34	75.89%
Other Local Receipts	3,620.45	31,410.11	44,696.78	95,369.00	50,672.22	53.13%
Misc. Receipts	-	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	871.35	749.45	19,110.47	-	(19,110.47)	0.00%
Total Revenues	5,031,425.74	5,219,841.31	8,649,229.80	18,038,243.00	9,389,013.20	52.05%
Total Cash Available	10,310,406.35	11,149,400.93	14,234,568.39	22,445,102.00	10,567,492.79	47.08%
EXPENSES						
Monthly Bills	561,665.62	685,533.00	685,557.97	3,503,445.00	2,817,887.03	80.43%
Salaries	2,322,329.55	2,435,354.11	2,541,899.61	10,692,828.00	8,150,928.39	76.23%
Health Insurance & Benefits	364,932.12	385,761.22	417,076.59	1,935,577.00	1,518,500.41	78.45%
PERSI & FICA-MDCR	412,643.05	443,747.17	473,297.74	2,038,297.00	1,564,999.26	76.78%
Food Service Payroll	143,342.86	140,198.52	147,049.66	609,909.00	462,859.34	75.89%
Transfers	-	-	-	-	-	0.00%
Total Expenses	3,804,913.20	4,090,594.02	4,264,881.57	18,780,056.00	14,515,174.43	77.29%
Ending Cash Balance	\$ 6,505,493.15	\$ 7,058,806.91	\$ 9,969,686.82	\$ 3,665,046.00	\$ 6,304,640.82	172.02%
Sweep Account Balance	\$ 6,505,493.55	\$ 7,058,806.91	\$ 9,969,620.42			
Investments Balance	-	-	-			
Total Cash	\$ 6,505,493.55	\$ 7,058,806.91	\$ 9,969,620.42			
Difference	\$ 0.40	\$ -	\$ (66.40)			

<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	-	-	-	-	-	-
231 Local Copier Maintenance	30.00	-	-	3,999.80	10.00	11,906.44
232 Local Programs	-	-	5,000.00	-	1,000.00	5,500.00
233 Albertson's Grants	-	333.00	-	484.99	333.00	-
241 Drivers Education	3,276.50	3,711.50	22.00	6,776.50	3,905.00	12,501.87
242 State LEP	-	-	155,935.00	-	-	155,935.00
243 State Professional Technical	25,660.91	20,517.98	21,213.18	25,660.91	20,517.98	21,213.18
244 State Misc. Grants	-	-	75,000.00	-	3,413.80	75,000.00
245 State Technology Grants	49,675.00	-	-	49,675.00	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	30,798.67
251 Title I-A Improving Basic Programs	49,234.89	53,531.88	74,200.83	208,037.17	176,461.01	209,367.22
253 Title I-C Migratory Children	9,175.74	7,723.04	9,003.94	37,443.71	38,769.97	93,046.37
257 Title VI-B - IDEA	59,579.43	58,806.00	46,187.21	-	-	-
258 Title VI-B - IDEA Preschool	1,555.13	1,493.88	1,109.98	118,276.72	116,900.22	111,268.16
263 Perkins III Vocational Ed.	-	37,584.88	-	11,373.35	37,584.88	28,318.29
270 Title III-English Language Acquisition	-	3,902.02	7,199.15	50,368.65	26,028.54	34,668.76
271 Title II-A Improving Teacher Quality	6,361.50	21,947.22	4,229.55	35,938.82	78,037.94	43,093.41
272 Title VI Rural & Low Income	-	-	8,816.26	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	49,865.58	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	289,137.11	18,558.10	185,979.80	993,313.87	891,740.99	885,812.30
410 Capital Projects	-	-	2,360.40	-	-	6,656.56
420 Plant & Facility	2,793.46	77,732.60	161,665.74	224,019.64	310,048.77	449,872.81
Total of All Funds	496,479.67	305,842.10	757,923.04	1,815,234.71	1,738,976.97	2,174,959.04

<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	-	2,091.16	2,500.00	5,837.41	7,219.27	7,000.00
231 Local Copier Maintenance	5,013.66	6,608.63	5,717.28	14,106.10	15,963.01	15,432.03
232 Local Programs	2,793.00	350.21	-	2,793.00	643.96	-
233 Albertson's Grants	-	8,341.19	-	800.00	9,447.58	-
241 Drivers Education	5,280.73	4,554.01	7,844.79	7,744.63	13,922.02	13,986.53
242 State LEP	9,982.99	12,399.05	12,198.05	29,012.33	32,526.01	39,189.80
243 State Professional Technical	4,003.55	13,317.36	8,374.15	9,720.17	17,750.45	14,623.28
244 State Misc. Grants	-	-	10,828.98	398.00	2,848.96	26,742.31
245 State Technology Grants	6,103.75	6,576.98	27,037.29	51,874.50	34,887.29	67,150.36
246 State Substance Abuse	-	-	2,593.12	-	-	2,593.12
249 ISEE Phase II Grant	-	1,410.84	1,109.34	-	1,410.84	2,051.34
251 Title I-A Improving Basic Programs	55,811.08	57,450.32	59,505.94	154,197.55	171,577.72	211,179.19
253 Title I-C Migratory Children	9,046.82	9,320.60	10,249.81	24,332.12	25,456.40	43,301.81
257 Title VI-B - IDEA	67,993.15	47,046.76	51,808.64	184,371.84	163,051.08	142,725.41
258 Title VI-B - IDEA Preschool	1,478.10	1,110.02	1,164.15	4,588.86	4,107.82	3,384.11
263 Perkins III Vocational Ed.	4,731.37	3,009.04	3,245.92	10,542.66	8,910.69	9,263.30
270 Title III-English Language Acquisition	1,202.86	20,952.99	4,521.60	2,866.69	31,918.44	19,114.02
271 Title II-A Improving Teacher Quality	33,533.33	21,949.70	36,062.39	46,426.17	94,746.70	48,667.45
272 Title VI Rural & Low Income	3,507.15	6,196.70	6,101.45	3,507.15	19,562.39	23,733.50
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	490.75	-	-	9,596.22	16,854.63	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	1,372,834.39	1,539,849.47	1,855,922.54
410 Capital Projects	-	-	84,160.58	-	-	250,315.14
420 Plant & Facility	269,160.60	54,726.01	24,311.85	536,998.30	199,664.08	219,281.54
Total of All Funds	480,132.89	277,411.57	359,335.33	2,472,548.09	2,412,318.81	3,015,656.78

<i>Fund Title</i>	<i>Cash Balance</i>				<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	
230 Local Contributions	18,289.47	-	2,500.00	15,789.47	-
231 Local Copier Maintenance	(7,303.20)	-	5,717.28	(13,020.48)	-
232 Local Programs	1,505.11	5,000.00	-	6,505.11	-
233 Albertson's Grants	4,252.18	-	-	4,252.18	-
241 Drivers Education	31,315.17	22.00	7,844.79	23,492.38	-
242 State LEP	(5,056.80)	155,935.00	12,198.05	138,680.15	-
243 State Professional Technical	(23,344.71)	21,213.18	8,374.15	(10,505.68)	-
244 State Misc. Grants	58,921.06	75,000.00	10,828.98	123,092.08	-
245 State Technology Grants	30,695.56	-	27,037.29	3,658.27	-
246 State Substance Abuse	4,719.40	-	2,593.12	2,126.28	-
249 ISEE Phase II Grant	9,156.99	-	1,109.34	8,047.65	-
251 Title I-A Improving Basic Programs	(75,436.85)	74,200.83	59,505.94	(60,741.96)	-
253 Title I-C Migratory Children	11,140.47	9,003.94	10,249.81	9,894.60	-
257 Title VI-B - IDEA	(49,867.74)	46,187.21	51,808.64	(55,489.17)	-
258 Title VI-B - IDEA Preschool	1,922.73	1,109.98	1,164.15	1,868.56	-
263 Perkins III Vocational Ed.	(1,360.46)	-	3,245.92	(4,606.38)	-
270 Title III-English Language Acquisition	(7,780.53)	7,199.15	4,521.60	(5,102.98)	-
271 Title II-A Improving Teacher Quality	(23,669.48)	4,229.55	36,062.39	(55,502.32)	-
272 Title VI Rural & Low Income	(15,888.31)	8,816.26	6,101.45	(13,173.50)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	606,042.30	185,979.80	-	792,022.10	-
410 Capital Projects	23,699,456.09	2,360.40	84,160.58	23,617,655.91	-
420 Plant & Facility	1,756,351.11	161,665.74	24,311.85	1,893,705.00	-
Total	\$ 26,024,059.56	\$ 757,923.04	\$ 359,335.33	\$ 26,422,647.27	\$ -

<i>Sweep Account (DL Evans Summary Deposit and Expenses) Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
09/01/14	Beginning Balance			\$ 11,079,040.92
09/08/14	State of Idaho-Medicaid Revenue	168.24		11,079,209.16
09/08/14	State of Idaho-PTE Revenue	21,213.18		11,100,422.34
09/11/14	State of Idaho-Horizon Library Grant	5,000.00		11,105,422.34
09/15/14	State of Idaho-State LEP, ELL Grant	230,935.00		11,336,357.34
09/15/14	Miscellaneous Reimbursements	583.73		11,336,941.07
09/16/14	State of Idaho-Federal Program Revenue	150,696.92		11,487,637.99
09/16/14	Jerome & Gooding County Taxes	14,025.46		11,501,663.45
09/29/14	FS-Sept Salary & Benefits, Restitution, Miscellaneous Reimbursements	50,349.24		11,552,012.69
09/02/14	State of Idaho-Lottery & Equalization Revenue	336,069.83		11,888,082.52
09/30/14	DL Evans-Interest on Sweep Account	2,482.49		11,890,565.01
				11,890,565.01
09/30/14	Post Sept AP Bills Payable		340,629.80	11,549,935.21
09/30/14	Post Sept Salary & Benefits		1,410,486.14	10,139,449.07
09/30/14	Post ACH Return Fee		6.00	10,139,443.07
				10,139,443.07
				10,139,443.07
				10,139,443.07
Total		\$ 811,524.09	\$ 1,751,121.94	\$ 10,139,443.07

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	9,969,620.42	9,969,620.42
230 Local Contributions	15,789.47	
231 Local Copier Maintenance	(13,020.48)	
232 Local Programs	6,505.11	
233 Albertson's Grants	4,252.18	
241 Drivers Education	23,492.38	
242 State LEP	138,680.15	
243 State Professional Technical	(10,505.68)	
244 State Misc. Grants	123,092.08	
245 State Technology Grants	3,658.27	
246 State Substance Abuse	2,126.28	
249 ISEE Phase II Grant	8,047.65	
251 Title I-A Improving Basic Programs	(60,741.96)	
253 Title I-C Migratory Children	9,894.60	
257 Title VI-B - IDEA	(55,489.17)	
258 Title VI-B - IDEA Preschool	1,868.56	
263 Perkins III Vocational Ed.	(4,606.38)	
270 Title III-English Language Acquisition	(5,102.98)	
271 Title II-A Improving Teacher Quality	(55,502.32)	
272 Title VI Rural & Low Income	(13,173.50)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		119,264.26
310 Bond & Interest	792,022.10	792,022.10
410 Capital Projects	23,617,655.91	23,617,655.91
420 Plant & Facility	1,893,705.00	1,893,705.00
Total of Accounts	\$ 36,392,267.69	\$ 36,392,267.69
Difference of ledger to cash totals		(66.40)
Checks not cleared		58,878.07
Sweep account balances		10,139,443.07
Bank balance - DL Evans Sweep Account		10,198,298.64
Sweep Account reconciliation difference		\$ (22.50)

State Treasurers Pool Activity				
Date	Description	Revenue	Expenses	Balance
09/01/14 Beginning Balance				\$ 26,250,305.24
09/01/14 State of Idaho-Interest on LGIP 2201		225.38		26,250,530.62
09/01/14 State of Idaho-Interest on LGIP 3356		2,360.40		26,252,891.02
				26,252,891.02
				26,252,891.02
Total		\$ 2,585.78	\$ -	\$ 26,252,891.02
Bank balance - Guaranteed Investment Contract			-	
Bank balance - State Treasurers Pool			26,252,891.02	
State Treasurers Account reconciliation difference			\$ -	

Checking account reconciliation for September 30.					District paid	Health	
Fund Title	Expenses	Salaries	Retirement	FICA	Benefits	Insurance	Total
100 General Fund	179,706.39	855,316.69	95,021.22	61,413.71	13,045.42	134,657.11	1,339,160.54
230 Local Contributions	2,500.00						2,500.00
231 Local Copier Maintenance	1,347.57	3,201.58	362.42	241.64	49.82	514.25	5,717.28
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education	901.49	5,790.00	655.43	430.70	67.17		7,844.79
242 State LEP		9,178.97	1,039.05	633.56	137.97	1,208.50	12,198.05
243 Professional Technical	5,869.57	2,088.06	236.35	155.92	24.25		8,374.15
244 State Misc. Grants	650.00	7,645.85	865.51	525.07	114.05	1,028.50	10,828.98
245 State Technology Grants	27,037.29						27,037.29
246 State Substance Abuse	2,593.12						2,593.12
249 ISEE Phase II Grant		846.87	95.87	58.84	12.14	95.62	1,109.34
251 Title I-A Improving Basic Programs	21.40	39,546.45	4,476.68	2,652.53	760.95	12,047.93	59,505.94
253 Title I-C Migratory Children	1,018.47	5,769.46	653.09	397.07	123.33	2,288.39	10,249.81
257 Title VI-B - IDEA	4,043.26	32,836.80	3,710.36	2,341.73	604.17	8,272.32	51,808.64
258 Title VI-B - IDEA Preschool		960.75	108.76	73.50	21.14		1,164.15
263 Perkins III Vocational Ed.	182.53	2,357.54	266.88	148.17	33.68	257.12	3,245.92
270 Title III-English Language Acquisition	4,073.75	375.00	42.44	26.06	4.35		4,521.60
271 Title II-A Improving Teacher Quality	2,212.53	27,836.00	3,151.04	2,054.95	335.56	472.31	36,062.39
272 Title VI Rural & Low Income		4,446.92	503.40	335.50	69.97	745.66	6,101.45
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		33,764.42	3,646.86	2,485.73	735.31	11,987.75	52,620.07
310 Bond & Interest							-
410 Capital Projects	84,160.58						84,160.58
420 Plant & Facility	24,311.85						24,311.85
Total of All Funds	340,629.80	1,031,961.36	114,835.36	73,974.68	16,139.28	173,575.46	1,751,115.94
Total Payroll & A.P.	340,629.80	1,410,486.14					1,751,115.94
Difference	-	-					-