

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

October, 2014						
Current Months Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	YTD Activity 2014-15	%
Beginning Cash Balance	\$ 6,505,493.15	\$ 7,058,806.91	\$ 9,969,686.82	\$ 4,406,859.00	\$ 5,562,827.82	126.23%
REVENUES						
Taxes - Local Levies	1,583.14	2,177.49	2,736.94	698,272.00	273,611.91	39.18%
State Support Payments	4,079,250.00	4,315,253.00	-	15,760,179.00	7,876,472.56	49.98%
Other State Support	22,611.38	17,973.66	13,420.20	868,014.00	304,409.88	35.07%
Food Service Payroll	45,343.47	47,801.92	49,352.31	609,909.00	196,401.97	32.20%
Other Local Receipts	2,245.39	21,764.22	31,687.15	95,369.00	76,383.93	80.09%
Misc. Receipts		516.00	-	6,500.00	35.68	0.55%
Transfers		(1,000.00)	-	-	-	0.00%
Expenses Reversed	20.00	1,513.30	1,246.43	-	20,356.90	0.00%
Total Revenues	4,151,053.38	4,405,999.59	98,443.03	18,038,243.00	8,747,672.83	48.50%
Total Cash Available	10,656,546.53	11,464,806.50	10,068,129.85	22,445,102.00	14,310,500.65	63.76%
EXPENSES						
Monthly Bills	276,358.59	300,578.29	384,393.76	3,503,445.00	1,069,951.73	30.54%
Salaries	793,010.36	850,500.22	876,750.17	10,692,828.00	3,418,649.78	31.97%
Health Insurance & Benefits	126,199.06	135,287.87	149,616.25	1,935,577.00	566,692.84	29.28%
PERSI & FICA-MDCR	137,647.81	154,944.68	161,948.00	2,038,297.00	635,245.74	31.17%
Food Service Payroll	45,343.07	47,801.92	49,352.31	609,909.00	196,401.97	32.20%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,378,558.89	1,489,112.98	1,622,060.49	18,780,056.00	5,886,942.06	31.35%
					4,781,023.36	
Ending Cash Balance	\$ 9,277,987.64	\$ 9,975,693.52	\$ 8,446,069.36	\$ 3,665,046.00	\$ 8,423,558.59	229.84%
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)	100.00%
REVENUES						
Taxes - Local Levies	250,532.73	266,649.10	273,611.91	698,272.00	424,660.09	60.82%
State Support Payments	8,298,157.00	8,814,141.35	7,876,472.56	15,760,179.00	7,883,706.44	50.02%
Other State Support	422,040.49	302,227.55	304,409.88	868,014.00	563,604.12	64.93%
Food Service Payroll	204,991.71	187,869.82	196,401.97	609,909.00	413,507.03	67.80%
Other Local Receipts	5,865.84	53,174.33	76,383.93	95,369.00	18,985.07	19.91%
Misc. Receipts	-	516.00	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,000.00)	-	-	-	0.00%
Expenses Reversed	891.35	2,262.75	20,356.90	-	(20,356.90)	0.00%
Total Revenues	9,182,479.12	9,625,840.90	8,747,672.83	18,038,243.00	9,290,570.17	51.50%
Total Cash Available	14,461,459.73	15,555,400.52	14,333,011.42	22,445,102.00	8,112,090.58	36.14%
EXPENSES						
Monthly Bills	838,024.21	986,111.29	1,069,951.73	3,503,445.00	2,433,493.27	69.46%
Salaries	3,115,339.91	3,285,854.33	3,418,649.78	10,692,828.00	7,274,178.22	68.03%
Health Insurance & Benefits	491,131.18	521,049.09	566,692.84	1,935,577.00	1,368,884.16	70.72%
PERSI & FICA-MDCR	550,290.86	598,691.85	635,245.74	2,038,297.00	1,403,051.26	68.83%
Food Service Payroll	188,685.93	188,000.44	196,401.97	609,909.00	413,507.03	67.80%
Transfers	-	-	-	-	-	0.00%
Total Expenses	5,183,472.09	5,579,707.00	5,886,942.06	18,780,056.00	12,893,113.94	68.65%
Ending Cash Balance	\$ 9,277,987.64	\$ 9,975,693.52	\$ 8,446,069.36	\$ 3,665,046.00	\$ 4,781,023.36	130.45%
Sweep Account Balance	\$ 9,277,987.64	\$ 9,975,693.52	\$ 8,446,046.07			
Investments Balance	-	-	-			
Total Cash	\$ 9,277,987.64	\$ 9,975,693.52	\$ 8,446,046.07			
Difference	\$ -	\$ -	\$ (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	-	-	1,000.00	-
231 Local Copier Maintenance	-	30.00	1,390.80	3,999.80	40.00	13,297.24
232 Local Programs	-	-	-	-	1,000.00	5,500.00
233 Albertson's Grants	-	-	1,436.30	484.99	333.00	1,436.30
241 Drivers Education	6,914.94	5,333.57	4,064.50	13,691.44	9,238.57	16,566.37
242 State LEP	140,743.00	168,116.00	-	140,743.00	168,116.00	155,935.00
243 State Professional Technical	-	-	-	25,660.91	20,517.98	21,213.18
244 State Misc. Grants	6,000.00	-	3,353.33	6,000.00	3,413.80	78,353.33
245 State Technology Grants	-	-	-	49,675.00	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	30,798.67
251 Title I-A Improving Basic Programs	55,811.08	57,500.32	59,505.94	263,848.25	233,961.33	268,873.16
253 Title I-C Migratory Children	9,016.82	9,350.60	10,249.81	46,460.53	48,120.57	103,296.18
257 Title VI-B - IDEA	67,993.15	47,046.76	51,808.64	186,269.87	163,946.98	163,076.80
258 Title VI-B - IDEA Preschool	1,478.10	1,110.02	1,164.15	1,478.10	1,110.02	1,164.15
263 Perkins III Vocational Ed.	-	-	-	11,373.35	37,584.88	28,318.29
270 Title III-English Language Acquisition	1,202.86	15,976.77	4,521.60	51,571.51	42,005.31	39,190.36
271 Title II-A Improving Teacher Quality	33,533.33	-	36,062.39	69,472.15	78,037.94	79,155.80
272 Title VI Rural & Low Income	3,507.15	6,196.70	6,101.45	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	693.88	-	-	50,559.46	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	4,635.28	5,850.87	7,955.17	997,949.15	897,591.86	893,767.47
410 Capital Projects	-	-	2,531.29	-	-	9,187.85
420 Plant & Facility	1,624.57	9,828.78	2,886.41	225,644.21	319,877.55	452,759.22
Total of All Funds	333,154.16	327,340.39	193,031.78	2,144,881.72	2,060,120.66	2,361,889.37

<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	-	500.00	-	5,837.41	7,719.27	7,000.00
231 Local Copier Maintenance	4,993.54	5,878.88	6,667.41	19,099.64	21,841.89	22,099.44
232 Local Programs	557.01	1,299.00	2,191.96	3,350.01	1,942.96	2,191.96
233 Albertson's Grants	-	-	645.77	800.00	9,447.58	645.77
241 Drivers Education	3,017.79	1,191.06	1,680.66	10,762.42	15,113.08	15,667.19
242 State LEP	11,439.03	12,461.15	14,331.31	40,451.36	44,987.16	53,521.11
243 State Professional Technical	4,153.57	14,394.36	10,199.92	13,873.74	32,144.81	24,823.20
244 State Misc. Grants	927.12	-	21,597.57	1,325.12	2,848.96	48,339.88
245 State Technology Grants	500.73	5,649.45	33,415.81	52,375.23	40,536.74	100,566.17
246 State Substance Abuse	-	-	-	-	-	2,593.12
249 ISEE Phase II Grant	-	1,415.51	630.41	-	2,826.35	2,681.75
251 Title I-A Improving Basic Programs	54,200.53	60,546.92	68,687.40	208,398.08	232,124.64	279,866.59
253 Title I-C Migratory Children	10,773.55	10,297.90	10,803.23	35,105.67	35,754.30	54,105.04
257 Title VI-B - IDEA	67,698.10	50,000.65	65,878.19	252,069.94	213,051.73	208,603.60
258 Title VI-B - IDEA Preschool	2,672.40	3,141.02	2,495.21	7,261.26	7,248.84	5,879.32
263 Perkins III Vocational Ed.	10,225.64	3,306.71	3,063.39	20,768.30	12,217.40	12,326.69
270 Title III-English Language Acquisition	(729.87)	16,282.82	9,972.14	2,136.82	48,201.26	29,086.16
271 Title II-A Improving Teacher Quality	10,615.07	(8,054.84)	23,317.92	57,041.24	86,691.86	71,985.37
272 Title VI Rural & Low Income	3,507.14	6,196.16	6,095.05	7,014.29	25,758.55	29,828.55
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	9,650.84	-	-	19,247.06	16,854.63	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	1,000,020.00	-	-	2,372,854.39	1,539,849.47	1,855,922.54
410 Capital Projects	-	-	498,005.45	-	-	748,320.59
420 Plant & Facility	79,633.70	18,274.40	31,309.71	616,632.00	217,938.48	250,591.25
Total of All Funds	1,273,855.89	202,781.15	810,988.51	3,746,403.98	2,615,099.96	3,826,645.29

<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	15,789.47	-	-	15,789.47	-
231 Local Copier Maintenance	(13,020.48)	1,390.80	6,667.41	(18,297.09)	-
232 Local Programs	6,505.11	-	2,191.96	4,313.15	-
233 Albertson's Grants	4,252.18	1,436.30	645.77	5,042.71	-
241 Drivers Education	23,492.38	4,064.50	1,680.66	25,876.22	-
242 State LEP	138,680.15	-	14,331.31	124,348.84	-
243 State Professional Technical	(10,505.68)	-	10,199.92	(20,705.60)	-
244 State Misc. Grants	123,092.08	3,353.33	21,597.57	104,847.84	-
245 State Technology Grants	3,658.27	-	33,415.81	(29,757.54)	-
246 State Substance Abuse	2,126.28	-	-	2,126.28	-
249 ISEE Phase II Grant	8,047.65	-	630.41	7,417.24	-
251 Title I-A Improving Basic Programs	(60,741.96)	59,505.94	68,687.40	(69,923.42)	-
253 Title I-C Migratory Children	9,894.60	10,249.81	10,803.23	9,341.18	-
257 Title VI-B - IDEA	(55,489.17)	51,808.64	65,878.19	(69,558.72)	-
258 Title VI-B - IDEA Preschool	1,868.56	1,164.15	2,495.21	537.50	-
263 Perkins III Vocational Ed.	(4,606.38)	-	3,063.39	(7,669.77)	-
270 Title III-English Language Acquisition	(5,102.98)	4,521.60	9,972.14	(10,553.52)	-
271 Title II-A Improving Teacher Quality	(55,502.32)	36,062.39	23,317.92	(42,757.85)	-
272 Title VI Rural & Low Income	(13,173.50)	6,101.45	6,095.05	(13,167.10)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	792,022.10	7,955.17	-	799,977.27	-
410 Capital Projects	23,617,655.91	2,531.29	498,005.45	23,122,181.75	-
420 Plant & Facility	1,893,705.00	2,886.41	31,309.71	1,865,281.70	-
Total	\$26,422,647.27	\$ 193,031.78	\$ 810,988.51	\$ 25,804,690.54	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
10/01/14	Beginning Balance			\$ 10,139,443.07
10/17/14	State of Idaho-Federal Program Revenue	109,908.04		10,249,351.11
10/20/14	State of Idaho-Nurse Grant Revenue	3,333.33		10,252,684.44
10/24/14	State of Idaho-Ag Replacement Tax	13,178.50		10,265,862.94
10/29/14	State of Idaho-Federal Program Revenue	59,505.94		10,325,368.88
10/31/14	Jerome County Taxes, ARTEC Revenue, FS-Reimburse Oct Salary & Benefits,			10,325,368.88
	Idaho LEADS, Reimburse Misc. Expenses	100,722.48		10,426,091.36
10/31/14	DL Evans-Interest on Sweep Account	2,053.52		10,428,144.88
				10,428,144.88
				10,428,144.88
10/31/14	Post Oct AP Bills Payable		1,021,797.58	9,406,347.30
10/31/14	Post Oct Salary & Benefits		1,411,251.42	7,995,095.88
				7,995,095.88
				7,995,095.88
				7,995,095.88
				7,995,095.88
				7,995,095.88
				7,995,095.88
				7,995,095.88
				7,995,095.88
Total		\$ 288,701.81	\$ 2,433,049.00	\$ 7,995,095.88

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	8,446,046.07	8,446,046.07
230 Local Contributions	15,789.47	
231 Local Copier Maintenance	(18,297.09)	
232 Local Programs	4,313.15	
233 Albertson's Grants	5,042.71	
241 Drivers Education	25,876.22	
242 State LEP	124,348.84	
243 State Professional Technical	(20,705.60)	
244 State Misc. Grants	104,847.84	
245 State Technology Grants	(29,757.54)	
246 State Substance Abuse	2,126.28	
249 ISEE Phase II Grant	7,417.24	
251 Title I-A Improving Basic Programs	(69,923.42)	
253 Title I-C Migratory Children	9,341.18	
257 Title VI-B - IDEA	(69,558.72)	
258 Title VI-B - IDEA Preschool	537.50	
263 Perkins III Vocational Ed.	(7,669.77)	
270 Title III-English Language Acquisition	(10,553.52)	
271 Title II-A Improving Teacher Quality	(42,757.85)	
272 Title VI Rural & Low Income	(13,167.10)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		17,249.82
310 Bond & Interest	799,977.27	799,977.27
410 Capital Projects	23,122,181.75	23,122,181.75
420 Plant & Facility	1,865,281.70	1,865,281.70
Total of Accounts	\$ 34,250,736.61	\$ 34,250,736.61
Difference of ledger to cash totals		(23.28)
Checks not cleared		165,464.41
Sweep account balances		7,995,095.88
Bank balance - DL Evans Sweep Account		8,160,580.87
Sweep Account reconciliation difference		\$ 20.58

State Treasurers Pool Activity				
Date	Description	Revenue	Expenses	Balance
10/01/14	Beginning Balance			\$ 26,252,891.02
10/01/14	State of Idaho-Int on LGIP 2201	241.70		26,253,132.72
10/01/14	State of Idaho-Int on LGIP 3356	2,531.29		26,255,664.01
				26,255,664.01
				26,255,664.01
Total		\$ 2,772.99	\$ -	\$ 26,255,664.01
Bank balance - Guaranteed Investment Contract			-	
Bank balance - State Treasurers Pool			26,255,664.01	
State Treasurers Account reconciliation difference			\$ -	

Checking account reconciliation for October 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	384,393.76	876,750.17	96,507.91	63,000.50	13,249.04	136,367.21	1,570,268.59
230 Local Contributions							-
231 Local Copier Maintenance	2,297.70	3,201.58	362.42	241.64	49.82	514.25	6,667.41
232 Local Programs	2,191.96						2,191.96
233 Albertson's Grants	645.77						645.77
241 Drivers Education	184.89	1,250.00	141.50	89.77	14.50		1,680.66
242 State LEP	2,149.86	9,178.97	1,039.05	616.96	137.97	1,208.50	14,331.31
243 Professional Technical	7,695.54	2,088.06	236.35	155.72	24.25		10,199.92
244 State Misc. Grants	4,660.32	13,256.74	1,500.66	954.00	197.35	1,028.50	21,597.57
245 State Technology Grants	33,415.81						33,415.81
246 State Substance Abuse							-
249 ISEE Phase II Grant		484.26	54.81	33.33	6.95	51.06	630.41
251 Title I-A Improving Basic Programs	9,028.63	39,740.88	4,491.88	2,658.86	761.30	12,005.85	68,687.40
253 Title I-C Migratory Children	1,571.89	5,769.46	653.09	397.07	123.33	2,288.39	10,803.23
257 Title VI-B - IDEA	23,343.81	29,537.31	3,207.79	2,094.44	525.48	7,169.36	65,878.19
258 Title VI-B - IDEA Preschool	1,331.06	960.75	108.76	73.50	21.14		2,495.21
263 Perkins III Vocational Ed.		2,357.54	266.88	148.17	33.68	257.12	3,063.39
270 Title III-English Language Acquisition	10,043.75	(60.00)	(6.78)	(4.13)	(0.70)		9,972.14
271 Title II-A Improving Teacher Quality	9,527.67	11,556.00	822.51	842.44	96.99	472.31	23,317.92
272 Title VI Rural & Low Income		4,446.92	503.40	335.50	69.82	739.41	6,095.05
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		33,160.76	3,485.04	2,439.59	718.76	11,987.75	51,791.90
310 Bond & Interest							-
410 Capital Projects	498,005.45						498,005.45
420 Plant & Facility	31,309.71						31,309.71
Total of All Funds	1,021,797.58	1,033,679.40	113,375.27	74,077.36	16,029.68	174,089.71	2,433,049.00
Total Payroll & A.P.	1,021,797.58	1,411,251.42					2,433,049.00
Difference	-	-					-