

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

<i>August, 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	\$ 4,775,171.26	\$ 5,015,562.94	\$ 4,966,863.62	\$ 4,406,859.00	\$ 560,004.62	12.71%
REVENUES						
Taxes - Local Levies	6,071.31	4,241.13	28,143.20	698,272.00	267,956.27	38.37%
State Support Payments	4,081,262.00	4,309,909.00	7,491,683.00	15,760,179.00	7,876,472.56	49.98%
Other State Support	69,593.16	49,738.62	276,047.98	868,014.00	290,596.06	33.48%
Food Service Payroll	38,617.43	45,961.15	47,958.51	609,909.00	96,915.32	15.89%
Other Local Receipts	1,418.78	27,942.60	1,795.77	95,369.00	41,970.61	44.01%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	-	106.05	-	-	19,102.47	0.00%
Total Revenues	4,196,962.68	4,437,898.55	7,845,628.46	18,038,243.00	8,593,048.97	47.64%
Total Cash Available	8,972,133.94	9,453,461.49	12,812,492.08	22,445,102.00	9,153,053.59	40.78%
EXPENSES						
Monthly Bills	213,045.26	180,632.53	313,807.24	3,503,445.00	505,851.58	14.44%
Salaries	776,481.84	808,146.81	851,711.79	10,692,828.00	1,686,582.92	15.77%
Health Insurance & Benefits	118,755.21	125,502.13	135,030.97	1,935,577.00	269,374.06	13.92%
PERSI & FICA-MDCR	138,632.17	142,410.30	158,696.97	2,038,297.00	314,377.08	15.42%
Food Service Payroll	49,944.09	46,294.93	47,958.51	609,909.00	96,915.32	15.89%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,296,858.57	1,302,986.70	1,507,205.48	18,780,056.00	2,873,100.96	15.30%
Ending Cash Balance	\$ 7,675,275.37	\$ 8,150,474.79	\$ 11,305,286.60	\$ 3,665,046.00	\$ 6,279,952.63	171.35%
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>%</i>
Beginning Cash Balance	\$ 5,278,980.61	\$ 5,929,559.62	\$ 5,585,338.59	\$ 4,406,859.00	\$ 1,178,479.59	26.74%
REVENUES						
Taxes - Local Levies	246,067.41	257,474.55	267,956.27	698,272.00	430,315.73	61.63%
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	368,471.17	95,939.19	290,596.06	868,014.00	577,417.94	66.52%
Food Service Payroll	97,296.20	90,299.43	96,915.32	609,909.00	512,993.68	84.11%
Other Local Receipts	2,437.25	29,804.74	41,970.61	95,369.00	53,398.39	55.99%
Misc. Receipts	-	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	111.00	669.45	19,102.47	-	(19,102.47)	0.00%
Total Revenues	4,933,290.03	4,973,075.71	8,593,048.97	18,038,243.00	9,445,194.03	52.36%
Total Cash Available	10,212,270.64	10,902,635.33	14,178,387.56	22,445,102.00	10,623,673.62	63.17%
EXPENSES						
Monthly Bills	388,395.81	526,046.07	505,851.58	3,503,445.00	2,997,593.42	85.56%
Salaries	1,538,031.09	1,594,265.89	1,686,582.92	10,692,828.00	9,006,245.08	84.23%
Health Insurance & Benefits	238,853.29	252,015.77	269,374.06	1,935,577.00	1,666,202.94	86.08%
PERSI & FICA-MDCR	274,418.88	289,402.76	314,377.08	2,038,297.00	1,723,919.92	84.58%
Food Service Payroll	97,296.20	90,430.05	96,915.32	609,909.00	512,993.68	84.11%
Transfers	-	-	-	-	-	0.00%
Total Expenses	2,536,995.27	2,752,160.54	2,873,100.96	18,780,056.00	15,906,955.04	84.70%
Ending Cash Balance	\$ 7,675,275.37	\$ 8,150,474.79	\$ 11,305,286.60	\$ 3,665,046.00	\$ 7,640,240.60	208.46%
Sweep Account Balance	\$ 7,675,275.37	\$ 8,150,605.41	\$ 11,305,220.20			
Investments Balance	-	-	-			
Total Cash	\$ 7,675,275.37	\$ 8,150,605.41	\$ 11,305,220.20			
Difference	\$ -	\$ 130.62	\$ (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	-	-	-	3,969.80	10.00	11,906.44
232 Local Programs	-	-	500.00	-	1,000.00	500.00
233 Albertson's Grants	-	-	-	484.99	-	-
241 Drivers Education	3,500.00	-	-	3,500.00	193.50	12,479.87
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	-	-	-	-	-	-
244 State Misc. Grants	-	3,413.80	-	-	3,413.80	-
245 State Technology Grants	-	-	-	-	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	30,798.67
251 Title I-A Improving Basic Programs	49,151.58	122,929.13	77,622.42	158,802.28	122,929.13	135,166.39
253 Title I-C Migratory Children	7,639.56	8,412.76	24,048.09	28,267.97	31,046.93	84,042.43
257 Title VI-B - IDEA	56,799.26	56,418.32	44,729.56	116,721.59	115,406.34	110,158.18
258 Title VI-B - IDEA Preschool	1,555.63	1,503.92	1,109.98	3,322.95	2,999.90	6,888.69
263 Perkins III Vocational Ed.	-	-	-	11,373.35	-	28,318.29
270 Title III-English Language Acquisition	1,663.83	7,063.43	7,393.27	50,368.65	22,126.52	27,469.61
271 Title II-A Improving Teacher Quality	6,531.34	40,711.55	8,375.51	29,577.32	56,090.72	38,863.86
272 Title VI Rural & Low Income	-	13,383.09	8,815.79	-	-	-
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	16,987.85	211,644.50	14,194.79	704,176.76	873,182.89	699,832.50
410 Capital Projects	-	-	2,417.67	-	-	4,296.16
420 Plant & Facility	5,706.32	4,196.24	4,931.29	221,226.18	232,316.17	288,207.07
Total of All Funds	149,535.37	469,676.74	194,138.37	1,381,657.42	1,494,940.77	1,478,928.16

<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	5,837.41	5,128.11	4,000.00	5,837.41	5,128.11	4,500.00
231 Local Copier Maintenance	4,606.19	5,068.70	5,227.97	9,092.44	9,354.38	9,714.75
232 Local Programs	-	293.75	-	-	293.75	-
233 Albertson's Grants	800.00	966.00	-	800.00	1,106.39	-
241 Drivers Education	2,365.04	3,113.46	808.51	2,463.90	9,368.01	6,141.74
242 State LEP	9,512.46	10,053.23	14,124.17	19,029.34	20,126.96	26,991.75
243 State Professional Technical	3,982.54	2,507.43	2,984.63	5,716.62	4,433.09	6,249.13
244 State Misc. Grants	398.00	989.16	7,461.97	398.00	2,848.96	15,913.33
245 State Technology Grants	3,885.46	7,193.37	38,347.45	45,770.75	28,310.31	40,113.07
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	471.00	-	-	942.00
251 Title I-A Improving Basic Programs	49,234.89	53,441.88	74,150.83	98,386.47	114,127.40	151,673.25
253 Title I-C Migratory Children	7,645.74	7,723.04	9,003.91	15,285.30	16,135.80	33,052.00
257 Title VI-B - IDEA	59,579.43	58,806.00	46,187.21	116,378.69	116,004.32	90,916.77
258 Title VI-B - IDEA Preschool	1,555.13	1,493.88	1,109.98	3,110.76	2,997.80	2,219.96
263 Perkins III Vocational Ed.	2,905.52	2,949.05	3,008.68	5,811.29	5,901.65	6,017.38
270 Title III-English Language Acquisition	-	3,902.02	7,199.15	1,663.83	10,965.45	14,592.42
271 Title II-A Improving Teacher Quality	6,361.50	24,035.45	4,229.55	12,892.84	72,797.00	12,605.06
272 Title VI Rural & Low Income	-	3,520.73	8,816.26	-	13,365.69	17,632.05
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	8,810.56	-	-	9,105.47	16,854.63	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	1,090,959.39	1,539,849.47	1,855,922.54	1,372,834.39	1,539,849.47	1,855,922.54
410 Capital Projects	-	-	68,208.11	-	-	166,154.56
420 Plant & Facility	114,911.74	112,103.91	175,312.34	267,837.70	144,938.07	194,969.69
Total of All Funds	1,373,351.00	1,843,138.64	2,326,574.26	1,992,415.20	2,134,907.24	2,656,321.45

<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	22,289.47	-	4,000.00	18,289.47	-
231 Local Copier Maintenance	(2,075.23)	-	5,227.97	(7,303.20)	-
232 Local Programs	1,005.11	500.00	-	1,505.11	-
233 Albertson's Grants	4,252.18	-	-	4,252.18	-
241 Drivers Education	32,123.68	-	808.51	31,315.17	-
242 State LEP	9,067.37	-	14,124.17	(5,056.80)	-
243 State Professional Technical	(20,360.08)	-	2,984.63	(23,344.71)	-
244 State Misc. Grants	66,383.03	-	7,461.97	58,921.06	-
245 State Technology Grants	69,043.01	-	38,347.45	30,695.56	-
246 State Substance Abuse	4,719.40	-	-	4,719.40	-
249 ISEE Phase II Grant	9,627.99	-	471.00	9,156.99	-
251 Title I-A Improving Basic Programs	(78,908.44)	77,622.42	74,150.83	(75,436.85)	-
253 Title I-C Migratory Children	(3,903.71)	24,048.09	9,003.91	11,140.47	-
257 Title VI-B - IDEA	(48,410.09)	44,729.56	46,187.21	(49,867.74)	-
258 Title VI-B - IDEA Preschool	1,922.73	1,109.98	1,109.98	1,922.73	-
263 Perkins III Vocational Ed.	1,648.22	-	3,008.68	(1,360.46)	-
270 Title III-English Language Acquisition	(7,974.65)	7,393.27	7,199.15	(7,780.53)	-
271 Title II-A Improving Teacher Quality	(27,815.44)	8,375.51	4,229.55	(23,669.48)	-
272 Title VI Rural & Low Income	(15,887.84)	8,815.79	8,816.26	(15,888.31)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,447,770.05	14,194.79	1,855,922.54	606,042.30	-
410 Capital Projects	23,765,246.53	2,417.67	68,208.11	23,699,456.09	-
420 Plant & Facility	1,926,732.16	4,931.29	175,312.34	1,756,351.11	-
Total	\$ 28,156,495.45	\$ 194,138.37	\$ 2,326,574.26	\$ 26,024,059.56	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
08/01/14	Beginning Balance			\$ 6,875,702.35
08/13/14	Lincoln County Taxes, E-cycle, Restitution	195.24		6,875,897.59
08/15/14	State of Idaho-Federal Program Revenue	171,994.62		7,047,892.21
08/18/14	State of Idaho-Foundation Support	7,491,683.00		14,539,575.21
08/18/14	Jerome & Gooding County Taxes, Misc Revenue	47,093.94		14,586,669.15
08/21/14	State of Idaho-Medicaid Revenue	130,268.37		14,716,937.52
08/22/14	State of Idaho-Medicaid Revenue	24,063.53		14,741,001.05
08/28/14	State of Idaho-Medicaid Revenue	121,485.23		14,862,486.28
08/29/14	FS-Salary & Benefit, Kenyon Contribution	48,533.51		14,911,019.79
08/31/14	DL Evans-Interest on Sweep Account	1,800.87		14,912,820.66
				14,912,820.66
				14,912,820.66
08/31/14	Post August AP Bills Payable		2,492,463.28	12,420,357.38
08/31/14	Post August Salary & Benefits		1,341,316.46	11,079,040.92
				11,079,040.92
				11,079,040.92
				11,079,040.92
				11,079,040.92
				11,079,040.92
				11,079,040.92
Total		\$ 8,037,118.31	\$ 3,833,779.74	\$ 11,079,040.92

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	11,305,220.20	11,305,220.20
230 Local Contributions	18,289.47	
231 Local Copier Maintenance	(7,303.20)	-
232 Local Programs	1,505.11	
233 Albertson's Grants	4,252.18	
241 Drivers Education	31,315.17	
242 State LEP	(5,056.80)	
243 State Professional Technical	(23,344.71)	
244 State Misc. Grants	58,921.06	
245 State Technology Grants	30,695.56	
246 State Substance Abuse	4,719.40	
249 ISEE Phase II Grant	9,156.99	
251 Title I-A Improving Basic Programs	(75,436.85)	
253 Title I-C Migratory Children	11,140.47	
257 Title VI-B - IDEA	(49,867.74)	
258 Title VI-B - IDEA Preschool	1,922.73	
263 Perkins III Vocational Ed.	(1,360.46)	
270 Title III-English Language Acquisition	(7,780.53)	
271 Title II-A Improving Teacher Quality	(23,669.48)	
272 Title VI Rural & Low Income	(15,888.31)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(37,789.94)
310 Bond & Interest	606,042.30	606,042.30
410 Capital Projects	23,699,456.09	23,699,456.09
420 Plant & Facility	1,756,351.11	1,756,351.11
Total of Accounts	\$ 37,329,279.76	\$ 37,329,279.76
Difference of ledger to cash totals		(66.40)
Checks not cleared		343,395.92
Sweep account balances		11,079,040.92
Bank balance - DL Evans Sweep Account		11,422,414.34
Sweep Account reconciliation difference		\$ (22.50)

State Treasurers Pool Activity				
Date	Description	Revenue	Expenses	Balance
08/01/14	Beginning Balance			\$ 26,247,656.72
08/01/14	State of Idaho-Interest on LGIP 2201	230.85		26,247,887.57
08/01/14	State of Idaho-Interest on LGIP 3356	2,417.67		26,250,305.24
				26,250,305.24
				26,250,305.24
Total		\$ 2,648.52	\$ -	\$ 26,250,305.24
Bank balance - Guaranteed Investment Contract			-	
Bank balance - State Treasurers Pool			26,250,305.24	
State Treasurers Account reconciliation difference			\$ -	

Checking account reconciliation for August 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	313,807.24	851,711.79	95,396.16	60,958.64	13,033.37	121,997.60	1,456,904.80
230 Local Contributions	4,000.00						4,000.00
231 Local Copier Maintenance	894.42	3,201.58	362.42	241.78	49.82	477.95	5,227.97
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education	808.51						808.51
242 State LEP	3,156.17	8,245.71	933.42	564.77	124.81	1,099.29	14,124.17
243 Professional Technical	1,027.46	1,632.05	184.73	121.46	18.93		2,984.63
244 State Misc. Grants	1,210.61	5,000.02	566.01	353.03	65.09	267.21	7,461.97
245 State Technology Grants	38,347.45						38,347.45
246 State Substance Abuse							-
249 ISEE Phase II Grant		364.23	41.23	27.86	5.08	32.60	471.00
251 Title I-A Improving Basic Programs	18,000.00	37,034.18	4,152.32	2,478.54	741.05	11,744.74	74,150.83
253 Title I-C Migratory Children	157.46	5,582.26	631.90	384.28	121.16	2,126.85	9,003.91
257 Title VI-B - IDEA	4,411.82	28,771.80	3,256.96	2,121.56	551.41	7,073.66	46,187.21
258 Title VI-B - IDEA Preschool		915.66	103.65	70.05	20.62		1,109.98
263 Perkins III Vocational Ed.		2,325.06	263.20	148.14	33.31	238.97	3,008.68
270 Title III-English Language Acquisition	7,199.15						7,199.15
271 Title II-A Improving Teacher Quality		3,488.54	259.52	242.67	39.27	199.55	4,229.55
272 Title VI Rural & Low Income		6,526.70	738.82	493.76	101.08	955.90	8,816.26
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		32,575.22	3,518.26	2,342.17	712.18	11,152.85	50,300.68
310 Bond & Interest	1,855,922.54						1,855,922.54
410 Capital Projects	68,208.11						68,208.11
420 Plant & Facility	175,312.34						175,312.34
Total of All Funds	2,492,463.28	987,374.80	110,408.60	70,548.71	15,617.18	157,367.17	3,833,779.74
Total Payroll & A.P.	2,492,463.28	1,341,316.46					3,833,779.74
Difference	-	-					-