

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

<b>February, 2015</b>						
<b>Current Months Activity</b>						
	<b>2012-13</b>	<b>2013-14</b>	<b>Actual 2014-15</b>	<b>Budget 2014-15</b>	<b>YTD Activity 2014-15</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 8,738,489.63	\$ 8,883,254.04	\$ 7,489,363.66	\$ 4,406,859.00	\$ 3,082,504.66	69.95%
<b>REVENUES</b>						
Taxes - Local Levies	6,457.89	7,763.55	12,452.89	695,982.00	648,192.27	93.13%
State Support Payments	1,733,140.86	1,668,228.83	3,532,166.08	14,981,031.00	14,413,434.64	96.21%
Other State Support	68,446.27	274,700.11	215,856.50	886,504.00	646,683.88	72.95%
Food Service Payroll	46,994.88	47,852.36	-	598,275.00	337,127.95	56.35%
Other Local Receipts	26,442.57	28,341.84	3,310.03	91,000.00	104,726.56	115.08%
Misc. Receipts	-	-	-	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	1,019.85	252.45	-	-	23,018.07	0.00%
<b>Total Revenues</b>	<b>1,882,502.32</b>	<b>2,027,139.14</b>	<b>3,763,785.50</b>	<b>17,259,292.00</b>	<b>16,173,219.05</b>	<b>21.81%</b>
<b>Total Cash Available</b>	<b>10,620,991.95</b>	<b>10,910,393.18</b>	<b>11,253,149.16</b>	<b>21,666,151.00</b>	<b>19,255,723.71</b>	<b>88.87%</b>
<b>EXPENSES</b>						
Monthly Bills	329,250.90	298,105.06	291,761.67	3,243,450.00	2,314,242.36	71.35%
Salaries	785,725.00	853,963.81	867,916.69	9,052,225.00	6,882,316.17	76.03%
Health Insurance & Benefits	125,741.00	136,689.04	149,635.42	1,605,077.00	1,165,465.83	72.61%
PERSI & FICA-MDCR	138,350.39	157,096.87	160,337.24	1,645,565.00	1,275,907.19	77.54%
Food Service Payroll	46,994.88	47,852.36	46,279.46	550,129.00	383,407.41	69.69%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,426,062.17</b>	<b>1,493,707.14</b>	<b>1,515,930.48</b>	<b>16,096,446.00</b>	<b>12,021,338.96</b>	<b>74.68%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,194,929.78</b>	<b>\$ 9,416,686.04</b>	<b>\$ 9,737,218.68</b>	<b>\$ 5,569,705.00</b>	<b>\$ 7,234,384.75</b>	<b>129.89%</b>
<b>Year to Date Activity</b>						
	<b>2012-13</b>	<b>2013-14</b>	<b>Actual 2014-15</b>	<b>Budget 2014-15</b>	<b>Difference</b>	<b>%</b>
<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	631,700.33	635,483.55	648,192.27	698,272.00	50,079.73	7.17%
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	666,474.63	630,689.82	646,683.88	868,014.00	221,330.12	25.50%
Food Service Payroll	388,162.03	386,316.97	337,127.95	609,909.00	272,781.05	44.72%
Other Local Receipts	159,282.26	194,414.03	104,726.56	95,369.00	(9,357.56)	-9.81%
Misc. Receipts	0.01	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	2,620.10	4,724.32	23,018.07	-	(23,018.07)	0.00%
<b>Total Revenues</b>	<b>14,720,673.96</b>	<b>15,213,056.89</b>	<b>16,173,219.05</b>	<b>18,038,243.00</b>	<b>1,865,023.95</b>	<b>10.34%</b>
<b>Total Cash Available</b>	<b>19,999,654.57</b>	<b>21,142,616.51</b>	<b>21,758,557.64</b>	<b>22,445,102.00</b>	<b>686,544.36</b>	<b>3.06%</b>
<b>EXPENSES</b>						
Monthly Bills	1,966,575.97	2,104,195.83	2,314,242.36	3,503,445.00	1,189,202.64	33.94%
Salaries	6,347,523.87	6,899,896.05	6,882,316.17	10,692,828.00	3,810,511.83	35.64%
Health Insurance & Benefits	998,531.11	1,070,052.71	1,165,465.83	1,935,577.00	770,111.17	39.79%
PERSI & FICA-MDCR	1,120,237.59	1,265,338.28	1,275,907.19	2,038,297.00	762,389.81	37.40%
Food Service Payroll	371,856.25	386,447.60	383,407.41	609,909.00	226,501.59	37.14%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>10,804,724.79</b>	<b>11,725,930.47</b>	<b>12,021,338.96</b>	<b>18,780,056.00</b>	<b>6,758,717.04</b>	<b>35.99%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,194,929.78</b>	<b>\$ 9,416,686.04</b>	<b>\$ 9,737,218.68</b>	<b>\$ 3,665,046.00</b>	<b>\$ 6,072,172.68</b>	<b>165.68%</b>
Sweep Account Balance	\$ 9,194,929.78	\$ 9,416,686.05	\$ 9,737,070.75			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 9,194,929.78</b>	<b>\$ 9,416,686.05</b>	<b>\$ 9,737,070.75</b>			
<b>Difference</b>	<b>\$ -</b>	<b>\$ 0.01</b>	<b>\$ (147.93)</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	10.00	10.00	-	4,029.80	1,450.80	30,875.85
232 Local Programs	2,541.00	9,970.00	-	5,541.00	17,192.93	5,500.00
233 Albertson's Grants	-	-	-	1,082.80	1,685.26	2,575.60
241 Drivers Education	4,000.00	7,000.00	9,132.47	18,528.18	16,238.57	27,763.34
242 State LEP	-	-	-	140,743.00	168,116.00	155,970.00
243 State Professional Technical	-	-	803.59	75,262.91	70,222.88	89,123.67
244 State Misc. Grants	-	-	-	6,000.00	3,413.80	126,759.61
245 State Technology Grants	-	-	-	81,826.67	81,428.94	26,189.34
246 State Substance Abuse	-	-	-	-	-	25,236.00
249 ISEE Phase II Grant	-	-	-	-	68,343.82	30,798.67
251 Title I-A Improving Basic Programs	58,703.48	59,687.45	59,176.39	497,235.49	475,467.42	516,396.37
253 Title I-C Migratory Children	2,795.40	9,318.66	10,072.86	80,348.95	87,828.71	147,284.24
257 Title VI-B - IDEA	62,906.72	54,233.95	49,756.94	450,008.58	380,893.01	382,613.51
258 Title VI-B - IDEA Preschool	2,421.53	3,527.52	1,666.74	12,672.96	12,314.50	9,790.65
263 Perkins III Vocational Ed.	-	-	-	26,330.11	37,584.88	28,318.29
270 Title III-English Language Acquisition	648.70	3,299.41	349.39	56,173.06	72,325.94	53,154.98
271 Title II-A Improving Teacher Quality	9,190.57	4,365.12	8,269.58	118,963.26	125,103.72	133,078.86
272 Title VI Rural & Low Income	3,507.14	19,264.90	8,270.46	10,521.42	31,636.15	26,559.41
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	16,548.31	-	-	142,225.10	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	17,295.73	22,260.62	48,853.46	1,994,566.74	1,953,955.83	2,322,320.02
410 Capital Projects	-	-	5,759.61	-	-	35,882.63
420 Plant & Facility	6,058.04	7,695.17	13,112.74	721,689.53	677,202.02	816,914.93
<b>Total of All Funds</b>	<b>186,626.62</b>	<b>200,632.80</b>	<b>215,224.23</b>	<b>4,443,749.56</b>	<b>4,317,630.05</b>	<b>4,993,105.97</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	-	925.00	-	13,474.82	16,050.42	14,000.00
231 Local Copier Maintenance	6,211.31	5,385.13	5,228.36	41,116.24	43,097.39	44,062.17
232 Local Programs	2,541.00	-	-	5,602.79	8,222.09	5,062.25
233 Albertson's Grants	-	-	94.28	913.12	9,711.19	2,758.88
241 Drivers Education	-	-	-	11,593.40	15,622.90	16,981.54
242 State LEP	10,151.49	12,619.32	13,586.39	81,393.79	95,525.06	103,793.29
243 State Professional Technical	7,807.63	4,102.33	4,741.09	39,402.98	46,171.45	49,713.45
244 State Misc. Grants	-	-	17,010.35	1,682.27	3,030.96	123,115.75
245 State Technology Grants	6,900.97	2,823.60	1,765.21	59,826.10	59,055.27	109,319.35
246 State Substance Abuse	-	-	-	-	-	2,593.12
249 ISEE Phase II Grant	-	1,415.51	869.29	-	68,674.84	6,159.63
251 Title I-A Improving Basic Programs	59,795.34	59,924.03	60,009.80	447,380.13	473,007.84	518,662.20
253 Title I-C Migratory Children	9,019.14	11,423.68	10,401.94	73,558.57	76,568.22	97,381.81
257 Title VI-B - IDEA	67,962.68	55,809.00	55,370.97	519,804.98	435,806.11	417,633.09
258 Title VI-B - IDEA Preschool	2,989.86	3,999.41	2,299.63	18,773.58	19,311.71	14,310.24
263 Perkins III Vocational Ed.	3,180.34	3,652.62	3,374.12	38,277.87	30,033.97	38,815.57
270 Title III-English Language Acquisition	1,429.85	196.23	2,197.18	8,168.22	54,095.31	35,275.82
271 Title II-A Improving Teacher Quality	9,121.80	5,531.05	7,923.91	105,039.08	123,305.60	110,514.42
272 Title VI Rural & Low Income	3,925.32	8,743.44	8,137.27	10,939.60	34,212.47	24,214.55
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	17,192.89	216.02	60.60	109,552.41	17,070.65	60.60
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	409,073.84	390,098.76	840,096.26	2,781,928.23	1,930,298.23	2,696,418.80
410 Capital Projects	-	-	293,410.57	-	-	2,647,740.67
420 Plant & Facility	14,738.19	25,973.88	1,621.63	691,766.63	327,611.08	296,805.34
<b>Total of All Funds</b>	<b>632,041.65</b>	<b>592,839.01</b>	<b>1,328,198.85</b>	<b>5,060,194.81</b>	<b>3,886,482.76</b>	<b>7,375,392.54</b>

<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	8,789.47	-	-	8,789.47	-
231 Local Copier Maintenance	(17,452.85)	-	5,228.36	(22,681.21)	-
232 Local Programs	1,442.86	-	-	1,442.86	-
233 Albertson's Grants	4,163.18	-	94.28	4,068.90	-
241 Drivers Education	26,626.37	9,132.47	-	35,758.84	-
242 State LEP	87,698.05	-	13,586.39	74,111.66	-
243 State Professional Technical	26,252.14	803.59	4,741.09	22,314.64	-
244 State Misc. Grants	95,488.60	-	17,010.35	78,478.25	-
245 State Technology Grants	(10,556.17)	-	1,765.21	(12,321.38)	-
246 State Substance Abuse	27,362.28	-	-	27,362.28	-
249 ISEE Phase II Grant	4,808.65	-	869.29	3,939.36	-
251 Title I-A Improving Basic Programs	(60,362.41)	59,176.39	60,009.80	(61,195.82)	-
253 Title I-C Migratory Children	10,381.55	10,072.86	10,401.94	10,052.47	-
257 Title VI-B - IDEA	(53,437.47)	49,756.94	55,370.97	(59,051.50)	-
258 Title VI-B - IDEA Preschool	1,365.97	1,666.74	2,299.63	733.08	-
263 Perkins III Vocational Ed.	(30,784.53)	-	3,374.12	(34,158.65)	-
270 Title III-English Language Acquisition	(930.77)	349.39	2,197.18	(2,778.56)	-
271 Title II-A Improving Teacher Quality	(27,709.51)	8,269.58	7,923.91	(27,363.84)	-
272 Title VI Rural & Low Income	(15,342.51)	8,270.46	8,137.27	(15,209.32)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	60.60	(60.60)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,179,276.36	48,853.46	840,096.26	1,388,033.56	-
410 Capital Projects	21,537,107.41	5,759.61	293,410.57	21,249,456.45	-
420 Plant & Facility	2,171,732.21	13,112.74	1,621.63	2,183,223.32	-
<b>Total</b>	<b>\$ 25,965,918.88</b>	<b>\$ 215,224.23</b>	<b>\$ 1,328,198.85</b>	<b>\$ 24,852,944.26</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>02/01/15</b>	<b>Beginning Balance</b>			<b>\$ 20,493,356.30</b>
02/04/15	State of Idaho-Driver Ed Revenue	9,132.47		20,502,488.77
02/06/15	State of Idaho-Medicaid Revenue	214,988.93		20,717,477.70
02/12/15	State of Idaho-Medicaid Revenue	775.92		20,718,253.62
02/13/15	State of Idaho-Federal Program Revenue	51,423.68		20,769,677.30
02/17/15	State of Idaho-Base Support Revenue	3,532,166.08		24,301,843.38
02/19/15	JHS-Reimburse Student Payrolls, Lowe's PTE			24,301,843.38
	Refund, Misc Reimbursements	2,256.71		24,304,100.09
02/19/15	Jerome & Gooding County Tax Revenue	73,738.09		24,377,838.18
02/23/15	State of Idaho-CACG Training Reimbursement	91.65		24,377,929.83
02/27/15	State of Idaho-Federal Program Revenue	86,138.68		24,464,068.51
02/28/15	DL Evans-Interest on Sweep Account	4,126.53		24,468,195.04
02/28/15	DL Evans-Post Returned ACH Fee		6.00	24,468,189.04
				24,468,189.04
02/28/15	Post February Bills Payable		1,450,957.50	23,017,231.54
02/28/15	Post February Salary & Benefits		1,393,171.83	21,624,059.71
				21,624,059.71
				21,624,059.71
				21,624,059.71
				21,624,059.71
<b>Total</b>		<b>\$ 3,974,838.74</b>	<b>\$ 2,844,135.33</b>	<b>\$ 21,624,059.71</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	9,737,070.75	9,737,070.75
230 Local Contributions	8,789.47	
231 Local Copier Maintenance	(22,681.21)	
232 Local Programs	1,442.86	
233 Albertson's Grants	4,068.90	
241 Drivers Education	35,758.84	
242 State LEP	74,111.66	
243 State Professional Technical	22,314.64	
244 State Misc. Grants	78,478.25	
245 State Technology Grants	(12,321.38)	
246 State Substance Abuse	27,362.28	
249 ISEE Phase II Grant	3,939.36	
251 Title I-A Improving Basic Programs	(61,195.82)	
253 Title I-C Migratory Children	10,052.47	
257 Title VI-B - IDEA	(59,051.50)	
258 Title VI-B - IDEA Preschool	733.08	
263 Perkins III Vocational Ed.	(34,158.65)	
270 Title III-English Language Acquisition	(2,778.56)	
271 Title II-A Improving Teacher Quality	(27,363.84)	
272 Title VI Rural & Low Income	(15,209.32)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	(60.60)	
282 Title II-D Technology		32,230.93
310 Bond & Interest	1,388,033.56	1,388,033.56
410 Capital Projects	21,249,456.45	21,249,456.45
420 Plant & Facility	2,183,223.32	2,183,223.32
<b>Total of Accounts</b>	<b>\$ 34,590,015.01</b>	<b>\$ 34,590,015.01</b>
<b>Difference of ledger to cash totals</b>		(147.92)
<b>Checks not cleared</b>		546,831.55
<b>Sweep account balances</b>		21,624,059.71
<b>Bank balance - DL Evans Sweep Account</b>		22,170,934.97
<b>Sweep Account reconciliation difference</b>		<b>\$ 43.71</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>02/01/15</b>	<b>Beginning Balance</b>			<b>\$ 12,961,926.23</b>
02/28/15	DL Evans-Interest on CEDARS CD	4,176.99		12,966,103.22
				12,966,103.22
				12,966,103.22
<b>Total</b>		<b>\$ 4,176.99</b>	<b>\$ -</b>	<b>\$ 12,966,103.22</b>

<b>Checking account reconciliation for February 28.</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	291,761.67	867,916.69	95,746.40	62,284.06	13,139.89	136,495.53	1,467,344.24
230 Local Contributions							-
231 Local Copier Maintenance	684.20	3,346.80	378.86	252.75	51.50	514.25	5,228.36
232 Local Programs							-
233 Albertson's Grants	94.28						94.28
241 Drivers Education							-
242 State LEP		10,478.97	1,039.05	721.90	137.97	1,208.50	13,586.39
243 State Professional Technical	2,237.49	2,088.06	236.35	154.94	24.25		4,741.09
244 State Misc. Grants	3,416.42	10,489.43	1,187.40	732.46	156.14	1,028.50	17,010.35
245 State Technology Grants	1,765.21						1,765.21
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	636.84	39,499.61	4,467.96	2,615.04	767.97	12,022.38	60,009.80
253 Title I-C Migratory Children	1,130.00	5,806.96	653.09	400.17	123.33	2,288.39	10,401.94
257 Title VI-B - IDEA	10,545.93	30,902.84	3,220.29	2,177.24	546.70	7,977.97	55,370.97
258 Title VI-B - IDEA Preschool	1,070.89	1,020.75	108.76	78.09	21.14		2,299.63
263 Perkins III Vocational Ed.	300.90	2,357.54	266.88	158.00	33.68	257.12	3,374.12
270 Title III-English Language Acquisition	2,185.21	10.00	1.14	0.71	0.12		2,197.18
271 Title II-A Improving Teacher Quality		6,424.00	482.91	482.50	62.17	472.33	7,923.91
272 Title VI Rural & Low Income		6,031.58	682.78	454.32	91.58	877.01	8,137.27
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant		51.17	5.79	3.05	0.59		60.60
282 Title II-D Technology							-
290 Food Service		31,438.65	3,215.75	2,306.78	665.81	10,959.25	48,586.24
310 Bond & Interest	840,096.26						840,096.26
410 Capital Projects	293,410.57						293,410.57
420 Plant & Facility	1,621.63						1,621.63
<b>Total of All Funds</b>	<b>1,450,957.50</b>	<b>1,018,528.61</b>	<b>111,768.76</b>	<b>72,867.51</b>	<b>15,832.37</b>	<b>174,174.58</b>	<b>2,844,129.33</b>
<b>Total Payroll &amp; A.P.</b>	<b>1,450,957.50</b>	<b>1,393,171.83</b>	<b>374,643.22</b>				<b>2,844,129.33</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>