

Maintenance and Operation Fund Cash Flow for Fiscal Year 2015

November, 2014						
Current Months Activity						
	2012-13	2013-14	Actual 2014-15	Budget 2014-15	YTD Activity 2014-15	%
Beginning Cash Balance	\$ 9,277,987.64	\$ 9,975,693.52	\$ 8,446,069.36	\$ 4,406,859.00	\$ 4,039,210.36	91.66%
REVENUES						
Taxes - Local Levies	4,014.68	3,186.55	2,327.32	698,272.00	275,939.23	39.52%
State Support Payments	2,841,136.74	2,880,691.00	3,004,796.00	15,760,179.00	10,881,268.56	69.04%
Other State Support	3,259.48	3,382.11	35,734.88	868,014.00	340,144.76	39.19%
Food Service Payroll	45,443.53	51,849.20	48,237.03	609,909.00	244,639.00	40.11%
Other Local Receipts	116,527.92	103,960.83	5,047.37	95,369.00	81,431.30	85.39%
Misc. Receipts		(516.00)	-	6,500.00	35.68	0.55%
Transfers		(632.98)	-	-	-	0.00%
Expenses Reversed	483.90	574.12	1,677.52	-	22,034.42	0.00%
Total Revenues	3,010,866.25	3,042,494.83	3,097,820.12	18,038,243.00	11,845,492.95	65.67%
Total Cash Available	12,288,853.89	13,018,188.35	11,543,889.48	22,445,102.00	15,884,703.31	70.77%
EXPENSES						
Monthly Bills	302,261.04	339,496.97	340,337.54	3,503,445.00	1,410,289.27	40.25%
Salaries	785,170.71	850,895.42	862,727.78	10,692,828.00	4,281,377.56	40.04%
Health Insurance & Benefits	126,661.61	135,807.49	149,566.06	1,935,577.00	716,258.90	37.00%
PERSI & FICA-MDCR	138,375.97	156,339.02	159,392.59	2,038,297.00	794,638.33	38.99%
Food Service Payroll	45,443.53	51,849.21	48,237.03	609,909.00	244,639.00	40.11%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,397,912.86	1,534,388.11	1,560,261.00	18,780,056.00	7,447,203.06	39.65%
Ending Cash Balance	\$ 10,890,941.03	\$ 11,483,800.24	\$ 9,983,628.48	\$ 3,665,046.00	\$ 8,437,500.25	230.22%
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	254,547.41	269,835.65	275,939.23	698,272.00	422,332.77	60.48%
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	425,299.97	305,609.66	340,144.76	868,014.00	527,869.24	60.81%
Food Service Payroll	250,435.24	239,719.02	244,639.00	609,909.00	365,270.00	59.89%
Other Local Receipts	122,393.76	157,135.16	81,431.30	95,369.00	13,937.70	14.61%
Misc. Receipts	-	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	(1,632.98)	-	-	-	0.00%
Expenses Reversed	1,375.25	2,836.87	22,034.42	-	(22,034.42)	0.00%
Total Revenues	12,193,345.37	12,668,335.73	11,845,492.95	18,038,243.00	6,192,750.05	34.33%
Total Cash Available	17,472,325.98	18,597,895.35	17,430,831.54	22,445,102.00	5,014,270.46	22.34%
EXPENSES						
Monthly Bills	1,140,285.25	1,325,608.26	1,410,289.27	3,503,445.00	2,093,155.73	59.75%
Salaries	3,900,510.62	4,136,749.75	4,281,377.56	10,692,828.00	6,411,450.44	59.96%
Health Insurance & Benefits	617,792.79	656,856.58	716,258.90	1,935,577.00	1,219,318.10	63.00%
PERSI & FICA-MDCR	688,666.83	755,030.87	794,638.33	2,038,297.00	1,243,658.67	61.01%
Food Service Payroll	234,129.46	239,849.65	244,639.00	609,909.00	365,270.00	59.89%
Transfers	-	-	-	-	-	0.00%
Total Expenses	6,581,384.95	7,114,095.11	7,447,203.06	18,780,056.00	11,332,852.94	60.35%
Ending Cash Balance	\$ 10,890,941.03	\$ 11,483,800.24	\$ 9,983,628.48	\$ 3,665,046.00	\$ 6,318,582.48	172.40%
Sweep Account Balance	\$ 10,890,941.03	\$ 11,483,800.25	\$ 9,983,605.19			
Investments Balance	-	-	-			
Total Cash	\$ 10,890,941.03	\$ 11,483,800.25	\$ 9,983,605.19			
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	20.00	1,380.80	1,380.80	4,019.80	1,420.80	14,678.04
232 Local Programs	-	-	-	-	1,000.00	5,500.00
233 Albertson's Grants	-	-	-	484.99	333.00	1,436.30
241 Drivers Education	320.62	-	-	14,012.06	9,238.57	16,566.37
242 State LEP	-	-	-	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	3,413.80	78,353.33
245 State Technology Grants	22,656.86	49,967.00	-	72,331.86	49,967.00	-
246 State Substance Abuse	-	-	25,236.00	-	-	25,236.00
249 ISEE Phase II Grant	-	65,512.80	-	-	65,512.80	30,798.67
251 Title I-A Improving Basic Programs	54,200.53	23,009.36	68,687.40	318,048.78	256,970.69	337,560.56
253 Title I-C Migratory Children	10,793.55	10,287.90	10,813.23	57,254.08	58,408.47	114,109.41
257 Title VI-B - IDEA	67,698.10	50,000.65	65,878.19	253,967.97	213,947.63	228,954.99
258 Title VI-B - IDEA Preschool	2,672.40	3,141.02	2,495.21	4,150.50	4,251.04	3,659.36
263 Perkins III Vocational Ed.	-	-	-	11,373.35	37,584.88	28,318.29
270 Title III-English Language Acquisition	-	-	9,972.14	51,571.51	42,005.31	49,162.50
271 Title II-A Improving Teacher Quality	10,615.07	-	23,317.92	80,087.22	78,037.94	102,473.72
272 Title VI Rural & Low Income	3,507.14	6,196.16	6,095.05	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	18,553.18	-	-	69,112.64	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	10,820.78	8,762.71	6,726.25	1,008,769.93	906,354.57	900,493.72
410 Capital Projects	-	-	6,914.79	-	-	16,102.64
420 Plant & Facility	21,970.42	3,110.23	2,476.92	247,614.63	322,987.78	455,236.14
Total of All Funds	223,828.65	221,368.63	229,993.90	2,365,203.23	2,275,293.13	2,585,788.22

<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	-	-	-	5,837.41	7,719.27	7,000.00
231 Local Copier Maintenance	5,079.11	5,564.35	5,730.64	24,178.75	27,406.24	27,830.08
232 Local Programs	61.89	3,258.05	354.30	3,411.90	5,201.01	2,546.26
233 Albertson's Grants	113.12	-	1,561.87	913.12	9,447.58	2,207.64
241 Drivers Education	785.76	486.82	552.87	11,548.18	15,599.90	16,220.06
242 State LEP	10,538.34	12,595.73	12,309.11	50,989.70	57,582.89	65,830.22
243 State Professional Technical	11,810.80	4,168.15	5,655.52	25,684.54	36,312.96	30,478.72
244 State Misc. Grants	337.84	-	24,566.05	1,662.96	2,848.96	72,905.93
245 State Technology Grants	65.52	10,164.06	3,124.84	52,440.75	50,700.80	103,691.01
246 State Substance Abuse	-	-	-	-	-	2,593.12
249 ISEE Phase II Grant	-	1,415.51	869.65	-	4,241.86	3,551.40
251 Title I-A Improving Basic Programs	55,682.83	60,737.48	59,920.73	264,080.91	292,862.12	339,787.32
253 Title I-C Migratory Children	10,633.65	10,674.43	11,427.64	45,739.32	46,428.73	65,532.68
257 Title VI-B - IDEA	69,146.95	58,556.94	50,959.74	321,216.89	271,608.67	259,563.34
258 Title VI-B - IDEA Preschool	3,226.41	2,313.27	2,085.30	10,487.67	9,562.11	7,964.62
263 Perkins III Vocational Ed.	5,330.54	5,016.71	3,443.66	26,098.84	17,234.11	15,770.35
270 Title III-English Language Acquisition	1,409.22	2,398.41	566.42	3,546.04	50,599.67	29,652.58
271 Title II-A Improving Teacher Quality	9,969.87	7,763.22	9,068.48	67,011.11	94,455.08	81,053.85
272 Title VI Rural & Low Income	3,507.14	6,167.12	10,482.13	10,521.43	31,925.67	40,310.68
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	38,614.38	-	-	57,861.44	16,854.63	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	350.00	400.00	2,372,854.39	1,540,199.47	1,856,322.54
410 Capital Projects	-	-	316,071.58	-	-	1,064,392.17
420 Plant & Facility	41,734.41	32,599.24	4,895.26	658,366.41	250,537.72	255,486.51
Total of All Funds	268,047.78	224,229.49	524,045.79	4,014,451.76	2,839,329.45	4,350,691.08

<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	(18,297.09)	1,380.80	5,730.64	(22,646.93)	-
232 Local Programs	4,313.15	-	354.30	3,958.85	-
233 Albertson's Grants	5,042.71	-	1,561.87	3,480.84	-
241 Drivers Education	25,876.22	-	552.87	25,323.35	-
242 State LEP	124,348.84	-	12,309.11	112,039.73	-
243 State Professional Technical	(20,705.60)	-	5,655.52	(26,361.12)	-
244 State Misc. Grants	104,847.84	-	24,566.05	80,281.79	-
245 State Technology Grants	(29,757.54)	-	3,124.84	(32,882.38)	-
246 State Substance Abuse	2,126.28	25,236.00	-	27,362.28	-
249 ISEE Phase II Grant	7,417.24	-	869.65	6,547.59	-
251 Title I-A Improving Basic Programs	(69,923.42)	68,687.40	59,920.73	(61,156.75)	-
253 Title I-C Migratory Children	9,341.18	10,813.23	11,427.64	8,726.77	-
257 Title VI-B - IDEA	(69,558.72)	65,878.19	50,959.74	(54,640.27)	-
258 Title VI-B - IDEA Preschool	537.50	2,495.21	2,085.30	947.41	-
263 Perkins III Vocational Ed.	(7,669.77)	-	3,443.66	(11,113.43)	-
270 Title III-English Language Acquisition	(10,553.52)	9,972.14	566.42	(1,147.80)	-
271 Title II-A Improving Teacher Quality	(42,757.85)	23,317.92	9,068.48	(28,508.41)	-
272 Title VI Rural & Low Income	(13,167.10)	6,095.05	10,482.13	(17,554.18)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	799,977.27	6,726.25	400.00	806,303.52	-
410 Capital Projects	23,122,181.75	6,914.79	316,071.58	22,813,024.96	-
420 Plant & Facility	1,865,281.70	2,476.92	4,895.26	1,862,863.36	-
Total	\$ 25,804,690.54	\$ 229,993.90	\$ 524,045.79	\$ 25,510,638.65	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
11/01/14	Beginning Balance			\$ 7,995,095.88
11/07/14	State of Idaho-Medicaid Revenue	35,492.39		8,030,588.27
11/14/14	State of Idaho-Federal Program Revenue	68,373.40		8,098,961.67
11/17/14	Jerome & Gooding County Property Taxes, St. Lukes Donation, Underwood Recycling	11,342.08		8,110,303.75
11/17/14	State of Idaho-Base Support	3,004,796.00		11,115,099.75
11/19/14	State of Idaho-Safe & Drug Free Revenue	25,236.00		11,140,335.75
11/25/14	FS-Nov Salary & Benefits, Restitution, CSI Dual Credit Textbooks, Reimburse Cell Phone			11,140,335.75
	Wendell-Copier Repair & Shared Psychologist	54,363.22		11,194,698.97
11/28/14	State of Idaho-Federal Program Revenue	118,875.74		11,313,574.71
11/30/14	DL Evans-Int on Sweep Account	3,870.58		11,317,445.29
				11,317,445.29
11/30/14	Post Nov AP Bills Payable		694,496.73	10,622,948.56
11/30/14	Post Nov Salary & Benefits		1,389,810.06	9,233,138.50
				9,233,138.50
11/06/14	Transfer LGIP 2201 to DL Evans	2,288,476.16		11,521,614.66
11/10/14	Transfer LGIP 3356 to DL Evans	23,967,187.85		35,488,802.51
11/14/14	DL Evans - Transfer to CEDARS CD Program		12,950,000.00	22,538,802.51
				22,538,802.51
Total		\$ 29,578,013.42	\$ 15,034,306.79	\$ 22,538,802.51

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	9,983,605.19	9,983,605.19
230 Local Contributions	15,789.47	
231 Local Copier Maintenance	(22,646.93)	
232 Local Programs	3,958.85	
233 Albertson's Grants	3,480.84	
241 Drivers Education	25,323.35	
242 State LEP	112,039.73	
243 State Professional Technical	(26,361.12)	
244 State Misc. Grants	80,281.79	
245 State Technology Grants	(32,882.38)	
246 State Substance Abuse	27,362.28	
249 ISEE Phase II Grant	6,547.59	
251 Title I-A Improving Basic Programs	(61,156.75)	
253 Title I-C Migratory Children	8,726.77	
257 Title VI-B - IDEA	(54,640.27)	
258 Title VI-B - IDEA Preschool	947.41	
263 Perkins III Vocational Ed.	(11,113.43)	
270 Title III-English Language Acquisition	(1,147.80)	
271 Title II-A Improving Teacher Quality	(28,508.41)	
272 Title VI Rural & Low Income	(17,554.18)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	28,446.81
310 Bond & Interest	806,303.52	806,303.52
410 Capital Projects	22,813,024.96	22,813,024.96
420 Plant & Facility	1,862,863.36	1,862,863.36
Total of Accounts	\$ 35,494,243.84	\$ 35,494,243.84
	Difference of ledger to cash totals	(23.28)
	Checks not cleared	115,357.75
	Sweep account balances	22,538,802.51
	Bank balance - DL Evans Sweep Account	22,654,180.83
	Sweep Account reconciliation difference	\$ 20.57

State Treasurers Pool Activity				
Date	Description	Revenue	Expenses	Balance
11/01/14	Beginning Balance			\$ 26,255,664.01
11/01/14	State of Idaho-Interest on LGIP 2201	242.49		26,255,906.50
11/01/14	State of Idaho-Interest on LGIP 3356	2,539.59		26,258,446.09
11/06/14	Transfer LGIP 2201 to DL Evans		2,288,476.16	23,969,969.93
11/10/14	Transfer LGIP 3356 to DL Evans		23,967,187.85	2,782.08
Total		\$ 2,782.08	\$ 26,255,664.01	\$ 2,782.08
	Bank balance - Guaranteed Investment Contract		-	
	Bank balance - State Treasurers Pool		2,782.08	
	State Treasurers Account reconciliation difference		\$ -	

DL Evans CEDARS Program CD Activity				
Date	Description	Revenue	Expenses	Balance
11/01/14	Beginning Balance			\$ -
11/10/14	DL Evans transfer to CEDARS CD from Checking	12,950,000.00		12,950,000.00
11/30/14	DL Evans-Interest on CEDARS CD	2,682.53		12,952,682.53
				12,952,682.53
Total		\$ 12,952,682.53	\$ -	\$ 12,952,682.53

Checking account reconciliation for November 30							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	340,337.54	862,727.78	95,052.97	61,949.37	13,069.27	136,496.79	1,509,633.72
230 Local Contributions							-
231 Local Copier Maintenance	1,360.93	3,201.58	362.42	241.64	49.82	514.25	5,730.64
232 Local Programs	354.30						354.30
233 Albertson's Grants	1,561.87						1,561.87
241 Drivers Education	266.00	240.00	27.17	16.92	2.78		552.87
242 State LEP	98.89	9,196.03	1,040.98	626.54	138.17	1,208.50	12,309.11
243 State Professional Technical	3,151.16	2,088.06	236.36	155.71	24.23		5,655.52
244 State Misc. Grants	10,962.28	10,489.43	1,187.40	742.30	156.14	1,028.50	24,566.05
245 State Technology Grants	3,124.84						3,124.84
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	280.54	39,722.40	4,480.73	2,655.72	758.96	12,022.38	59,920.73
253 Title I-C Migratory Children	1,584.21	6,277.66	710.63	435.54	131.21	2,288.39	11,427.64
257 Title VI-B - IDEA	7,230.43	29,883.48	3,206.78	2,115.76	545.32	7,977.97	50,959.74
258 Title VI-B - IDEA Preschool	921.15	960.75	108.76	73.50	21.14		2,085.30
263 Perkins III Vocational Ed.	380.67	2,357.54	266.88	147.77	33.68	257.12	3,443.66
270 Title III-English Language Acquisition	566.42						566.42
271 Title II-A Improving Teacher Quality	948.66	6,606.00	482.91	496.41	62.17	472.33	9,068.48
272 Title VI Rural & Low Income		7,748.91	877.19	585.54	118.30	1,152.19	10,482.13
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		32,492.91	3,414.99	2,390.25	702.67	11,626.46	50,627.28
310 Bond & Interest	400.00						400.00
410 Capital Projects	316,071.58						316,071.58
420 Plant & Facility	4,895.26						4,895.26
Total of All Funds	694,496.73	1,014,658.09	111,531.52	72,678.83	15,823.39	175,118.23	2,084,306.79
Total Payroll & A.P.	694,496.73	1,389,810.06					2,084,306.79
Difference	-	(0.00)					-