

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

<i>July, 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>
<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	239,996.10	253,233.42	239,813.07	698,272.00	239,813.07	34.34%
State Support Payments	137,645.00	188,979.35	384,789.56	15,760,179.00	384,789.56	2.44%
Other State Support	298,878.01	46,200.57	14,548.08	868,014.00	14,548.08	1.68%
Food Service Payroll	58,678.77	44,338.28	48,956.81	609,909.00	48,956.81	8.03%
Other Local Receipts	1,018.47	1,862.14	40,174.84	95,369.00	40,174.84	42.13%
Misc. Receipts	-	-	35.68	6,500.00	35.68	0.55%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	111.00	563.40	19,102.47	-	19,102.47	0.00%
<b>Total Revenues</b>	<b>736,327.35</b>	<b>535,177.16</b>	<b>747,420.51</b>	<b>18,038,243.00</b>	<b>747,420.51</b>	<b>4.14%</b>
<b>Total Cash Available</b>	<b>6,015,307.96</b>	<b>6,464,736.78</b>	<b>6,332,759.10</b>	<b>22,445,102.00</b>	<b>1,925,900.10</b>	<b>8.58%</b>
<b>EXPENSES</b>						
Monthly Bills	175,350.55	345,413.54	192,044.34	3,503,445.00	192,044.34	5.48%
Salaries	761,549.25	786,119.08	834,871.13	10,692,828.00	834,871.13	7.81%
Health Insurance & Benefits	120,098.08	126,513.64	134,343.09	1,935,577.00	134,343.09	6.94%
PERSI & FICA-MDCR	135,786.71	146,992.46	155,680.11	2,038,297.00	155,680.11	7.64%
Food Service Payroll	47,352.11	44,135.12	48,956.81	609,909.00	48,956.81	8.03%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,240,136.70</b>	<b>1,449,173.84</b>	<b>1,365,895.48</b>	<b>18,780,056.00</b>	<b>1,365,895.48</b>	<b>7.27%</b>
<b>Ending Cash Balance</b>	<b>\$ 4,775,171.26</b>	<b>\$ 5,015,562.94</b>	<b>\$ 4,966,863.62</b>	<b>\$ 3,665,046.00</b>	<b>\$ 560,004.62</b>	<b>15.28%</b>
<b>Year to Date Activity</b>						
	<i>2012-13</i>	<i>2013-14</i>	<i>Actual 2014-15</i>	<i>Budget 2014-15</i>	<i>Difference</i>	<i>%</i>
<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	100.00%
<b>REVENUES</b>						
Taxes - Local Levies	239,996.10	253,233.42	239,813.07	698,272.00	458,458.93	65.66%
State Support Payments	137,645.00	188,979.35	384,789.56	15,760,179.00	15,375,389.44	97.56%
Other State Support	298,878.01	46,200.57	14,548.08	868,014.00	853,465.92	98.32%
Food Service Payroll	58,678.77	44,338.28	48,956.81	609,909.00	560,952.19	91.97%
Other Local Receipts	1,018.47	1,862.14	40,174.84	95,369.00	55,194.16	57.87%
Misc. Receipts	-	-	35.68	6,500.00	6,464.32	99.45%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	111.00	563.40	19,102.47	-	(19,102.47)	0.00%
<b>Total Revenues</b>	<b>736,327.35</b>	<b>535,177.16</b>	<b>747,420.51</b>	<b>18,038,243.00</b>	<b>17,290,822.49</b>	<b>95.86%</b>
<b>Total Cash Available</b>	<b>6,015,307.96</b>	<b>6,464,736.78</b>	<b>6,332,759.10</b>	<b>22,445,102.00</b>	<b>18,469,302.08</b>	<b>82.29%</b>
<b>EXPENSES</b>						
Monthly Bills	175,350.55	345,413.54	192,044.34	3,503,445.00	3,311,400.66	94.52%
Salaries	761,549.25	786,119.08	834,871.13	10,692,828.00	9,857,956.87	92.19%
Health Insurance & Benefits	120,098.08	126,513.64	134,343.09	1,935,577.00	1,801,233.91	93.06%
PERSI & FICA-MDCR	135,786.71	146,992.46	155,680.11	2,038,297.00	1,882,616.89	92.36%
Food Service Payroll	47,352.11	44,135.12	48,956.81	609,909.00	560,952.19	91.97%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,240,136.70</b>	<b>1,449,173.84</b>	<b>1,365,895.48</b>	<b>18,780,056.00</b>	<b>17,414,160.52</b>	<b>92.73%</b>
<b>Ending Cash Balance</b>	<b>\$ 4,775,171.26</b>	<b>\$ 5,015,562.94</b>	<b>\$ 4,966,863.62</b>	<b>\$ 3,665,046.00</b>	<b>\$ 1,301,817.62</b>	<b>35.52%</b>
Sweep Account Balance	\$ 4,763,844.60	\$ 5,015,359.78	\$ 4,966,863.62			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 4,763,844.60</b>	<b>\$ 5,015,359.78</b>	<b>\$ 4,966,863.62</b>			
<b>Difference</b>	<b>\$ (11,326.66)</b>	<b>\$ (203.16)</b>	<b>\$ -</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	-	-	-	-	-	-
231 Local Copier Maintenance	3,969.80	10.00	11,906.44	3,969.80	10.00	11,906.44
232 Local Programs	-	1,000.00	-	-	1,000.00	-
233 Albertson's Grants	484.99	-	-	484.99	-	-
241 Drivers Education	-	193.50	12,479.87	-	193.50	12,479.87
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	-	-	-	-	-	-
244 State Misc. Grants	-	-	-	-	-	-
245 State Technology Grants	-	-	-	-	-	-
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	30,798.67	-	-	30,798.67
251 Title I-A Improving Basic Programs	109,650.70	-	57,543.97	109,650.70	-	57,543.97
253 Title I-C Migratory Children	20,628.41	22,634.17	59,994.34	20,628.41	22,634.17	59,994.34
257 Title VI-B - IDEA	59,922.33	58,988.02	65,428.62	59,922.33	58,988.02	65,428.62
258 Title VI-B - IDEA Preschool	1,767.32	1,495.98	5,778.71	1,767.32	1,495.98	5,778.71
263 Perkins IV Vocational Ed.	11,373.35	-	28,318.29	11,373.35	-	28,318.29
270 Title III-English Language Acquisition	48,704.82	15,063.09	20,076.34	48,704.82	15,063.09	20,076.34
271 Title II-A Improving Teacher Quality	23,045.98	15,379.17	30,488.35	23,045.98	15,379.17	30,488.35
272 Title VI Rural & Low Income	-	3,878.96	19,441.01	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	49,865.58	34,224.87	-	49,865.58	34,224.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	687,188.91	661,538.39	685,637.71	687,188.91	661,538.39	685,637.71
410 Capital Projects	-	-	1,878.49	-	-	1,878.49
420 Plant & Facility	215,519.86	228,119.93	283,275.78	215,519.86	228,119.93	283,275.78
<b>Total of All Funds</b>	<b>1,232,122.05</b>	<b>1,042,526.08</b>	<b>1,313,046.59</b>	<b>1,232,122.05</b>	<b>1,038,647.12</b>	<b>1,293,605.58</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	-	-	500.00	-	-	500.00
231 Local Copier Maintenance	4,486.25	4,285.68	4,486.78	4,486.25	4,285.68	4,486.78
232 Local Programs	-	-	-	-	-	-
233 Albertson's Grants	-	140.39	-	-	140.39	-
241 Drivers Education	98.86	6,254.55	5,333.23	98.86	6,254.55	5,333.23
242 State LEP	9,516.88	10,073.73	12,867.58	9,516.88	10,073.73	12,867.58
243 State Professional Technical	1,734.08	1,925.66	3,264.50	1,734.08	1,925.66	3,264.50
244 State Misc. Grants	-	1,859.80	8,451.36	-	1,859.80	8,451.36
245 State Technology Grants	41,885.29	21,116.94	1,765.62	41,885.29	21,116.94	1,765.62
246 State Substance Abuse	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	471.00	-	-	471.00
251 Title I-A Improving Basic Programs	49,151.58	60,685.52	77,522.42	49,151.58	60,685.52	77,522.42
253 Title I-C Migratory Children	7,639.56	8,412.76	24,048.09	7,639.56	8,412.76	24,048.09
257 Title VI-B - IDEA	56,799.26	57,198.32	44,729.56	56,799.26	57,198.32	44,729.56
258 Title VI-B - IDEA Preschool	1,555.63	1,503.92	1,109.98	1,555.63	1,503.92	1,109.98
263 Perkins IV Vocational Ed.	2,905.77	2,952.60	3,008.70	2,905.77	2,952.60	3,008.70
270 Title III-English Language Acquisition	1,663.83	7,063.43	7,393.27	1,663.83	7,063.43	7,393.27
271 Title II-A Improving Teacher Quality	6,531.34	48,761.55	8,375.51	6,531.34	48,761.55	8,375.51
272 Title VI Rural & Low Income	-	9,844.96	8,815.79	-	9,844.96	8,815.79
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	294.91	16,854.63	-	294.91	16,854.63	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	281,875.00	-	-	281,875.00	-	-
410 Capital Projects	-	-	97,946.45	-	-	97,946.45
420 Plant & Facility	152,925.96	32,834.16	19,657.35	152,925.96	32,834.16	19,657.35
<b>Total of All Funds</b>	<b>619,064.20</b>	<b>291,768.60</b>	<b>329,747.19</b>	<b>619,064.20</b>	<b>291,768.60</b>	<b>329,747.19</b>

<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	22,789.47	-	500.00	22,289.47	-
231 Local Copier Maintenance	(9,494.89)	11,906.44	4,486.78	(2,075.23)	-
232 Local Programs	1,005.11	-	-	1,005.11	-
233 Albertson's Grants	4,252.18	-	-	4,252.18	-
241 Drivers Education	24,977.04	12,479.87	5,333.23	32,123.68	-
242 State LEP	21,934.95	-	12,867.58	9,067.37	-
243 State Professional Technical	(17,095.58)	-	3,264.50	(20,360.08)	-
244 State Misc. Grants	74,834.39	-	8,451.36	66,383.03	-
245 State Technology Grants	70,808.63	-	1,765.62	69,043.01	-
246 State Substance Abuse	4,719.40	-	-	4,719.40	-
249 ISEE Phase II Grant	(20,699.68)	30,798.67	471.00	9,627.99	-
251 Title I-A Improving Basic Programs	(58,929.99)	57,543.97	77,522.42	(78,908.44)	-
253 Title I-C Migratory Children	(39,849.96)	59,994.34	24,048.09	(3,903.71)	-
257 Title VI-B - IDEA	(69,109.15)	65,428.62	44,729.56	(48,410.09)	-
258 Title VI-B - IDEA Preschool	(2,746.00)	5,778.71	1,109.98	1,922.73	-
263 Perkins IV Vocational Ed.	(23,661.37)	28,318.29	3,008.70	1,648.22	-
270 Title III-English Language Acquisition	(20,657.72)	20,076.34	7,393.27	(7,974.65)	-
271 Title II-A Improving Teacher Quality	(49,928.28)	30,488.35	8,375.51	(27,815.44)	-
272 Title VI Rural & Low Income	(26,513.06)	19,441.01	8,815.79	(15,887.84)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,762,132.34	685,637.71	-	2,447,770.05	-
410 Capital Projects	23,861,314.49	1,878.49	97,946.45	23,765,246.53	-
420 Plant & Facility	1,663,113.73	283,275.78	19,657.35	1,926,732.16	-
<b>Total</b>	<b>\$ 27,173,196.05</b>	<b>\$ 1,313,046.59</b>	<b>\$ 329,747.19</b>	<b>\$ 28,156,495.45</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>07/01/14</b>	<b>Beginning Balance</b>			<b>\$ 6,513,000.99</b>
07/03/14	State of Idaho-Federal Program Revenue	36,635.55		6,549,636.54
07/10/14	State of Idaho-ISEE Phase II Revenue	30,798.67		6,580,435.21
07/15/14	State of Idaho-Federal Program Revenue	180,189.03		6,760,624.24
07/16/14	State of Idaho-Foundation Support	384,789.56		7,145,413.80
07/17/14	Wendle School District, ICRMP, FS WC Premium			7,145,413.80
	Misc Reimbursements	124,906.82		7,270,320.62
07/21/14	State of Idaho-Driver Ed Revenue	9,479.87		7,279,800.49
07/23/14	State of Idaho-Perkins IV Revenue	28,318.29		7,308,118.78
07/25/14	Gooding County Taxes, FS July Payroll			7,308,118.78
	Misc Reimbursements	83,321.47		7,391,440.25
07/28/14	State of Idaho-Ag Replacement Tax	13,178.50		7,404,618.75
07/28/14	State of Idaho-Federal Program Revenue	41,916.76		7,446,535.51
07/28/14	Jerome & Lincoln County Taxes, Recycling	1,122,223.95		8,568,759.46
07/28/14	State of Idaho-State Program Revenue	1,125.00		8,569,884.46
07/31/14	DL Evans-Interest on Sweep Account	1,424.88		8,571,309.34
07/31/14	Adjustment to Reconcile Sweep Account	35.68		8,571,345.02
07/31/14	Post July AP Bills		345,871.43	8,225,473.59
07/31/14	Post July Payroll		1,349,771.24	6,875,702.35
				6,875,702.35
				6,875,702.35
<b>Total</b>		<b>\$ 2,058,344.03</b>	<b>\$ 1,695,642.67</b>	<b>\$ 6,875,702.35</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>	
100 General Fund	4,966,863.62	4,966,863.62	
230 Local Contributions	22,289.47		
231 Local Copier Maintenance	(2,075.23)		
232 Local Programs	1,005.11		
233 Albertson's Grants	4,252.18		
241 Drivers Education	32,123.68		
242 State LEP	9,067.37		
243 State Professional Technical	(20,360.08)		
244 State Misc. Grants	66,383.03		
245 State Technology Grants	69,043.01		
246 State Substance Abuse	4,719.40		
249 ISEE Phase II Grant	9,627.99		
251 Title I-A Improving Basic Programs	(78,908.44)		
253 Title I-C Migratory Children	(3,903.71)		
257 Title VI-B - IDEA	(48,410.09)		
258 Title VI-B - IDEA Preschool	1,922.73		
263 Perkins IV Vocational Ed.	1,648.22		
270 Title III-English Language Acquisition	(7,974.65)		
271 Title II-A Improving Teacher Quality	(27,815.44)		
272 Title VI Rural & Low Income	(15,887.84)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology		16,746.71	
310 Bond & Interest	2,447,770.05	2,447,770.05	
410 Capital Projects	23,765,246.53	23,765,246.53	
420 Plant & Facility	1,926,732.16	1,926,732.16	
<b>Total of Accounts</b>	<b>\$ 33,123,359.07</b>	<b>\$ 33,123,359.07</b>	
	<b>Difference of ledger to cash totals</b>		-
	<b>Checks not cleared</b>		14,671.12
	<b>Sweep account balances</b>		6,875,702.35
	<b>Bank balance - DL Evans Sweep Account</b>		6,890,373.47
	<b>Sweep Account reconciliation difference</b>		<b>\$ 0.00</b>

<b>State Treasurers Pool Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
<b>07/01/14</b>	<b>Beginning Balance</b>			<b>\$ 26,245,533.65</b>
7/1/14	Interest on LGIP 2201	244.58		26,245,778.23
07/01/14	Interest on LGIP 3356	1,878.49		26,247,656.72
				26,247,656.72
				26,247,656.72
<b>Total</b>		<b>2,123.07</b>	<b>-</b>	<b>26,247,656.72</b>
	<b>Bank balance - State Treasurers Pool</b>		26,247,656.72	
	<b>State Treasurers Account reconciliation difference</b>		<b>\$ -</b>	

**Checking account reconciliation for July 31.**

<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	192,044.34	834,871.13	93,571.68	59,697.63	12,823.43	121,519.66	1,314,527.87
230 Local Contributions	500.00						500.00
231 Local Copier Maintenance	153.23	3,201.58	362.42	241.78	49.82	477.95	4,486.78
232 Local Programs							-
233 Albertson's Grants							-
241 Drivers Education	629.97	3,920.00	443.74	294.04	45.48		5,333.23
242 State LEP	1,900.00	8,245.74	933.42	564.32	124.82	1,099.28	12,867.58
243 State Professional Technical	1,307.31	1,632.07	184.74	121.45	18.93		3,264.50
244 State Misc. Grants	2,200.00	5,000.02	566.01	353.03	65.09	267.21	8,451.36
245 State Technology Grants	1,765.62						1,765.62
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	21,371.92	37,034.43	4,152.34	2,477.96	741.03	11,744.74	77,522.42
253 Title I-C Migratory Children	643.60	17,713.29	2,005.15	1,297.30	261.90	2,126.85	24,048.09
257 Title VI-B - IDEA	1,155.51	30,271.89	3,426.80	2,232.89	568.81	7,073.66	44,729.56
258 Title VI-B - IDEA Preschool		915.66	103.65	70.05	20.62		1,109.98
263 Perkins IV Vocational Ed.		2,325.07	263.20	148.15	33.31	238.97	3,008.70
270 Title III-English Language Acquisition	431.13	5,875.00	594.31	431.94	60.89		7,393.27
271 Title II-A Improving Teacher Quality	4,165.00	3,462.54	259.52	249.63	39.27	199.55	8,375.51
272 Title VI Rural & Low Income		6,526.66	738.81	493.34	101.08	955.90	8,815.79
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		33,472.12	3,610.25	2,410.80	721.59	11,152.85	51,367.61
310 Bond & Interest							-
410 Capital Projects	97,946.45						97,946.45
420 Plant & Facility	19,657.35						19,657.35
<b>Total of All Funds</b>	<b>345,871.43</b>	<b>994,831.43</b>	<b>111,257.27</b>	<b>71,112.17</b>	<b>15,681.15</b>	<b>156,889.22</b>	<b>1,695,642.67</b>
<b>Total Payroll &amp; A.P.</b>	<b>345,871.43</b>	<b>1,349,771.24</b>					<b>1,695,642.67</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>