

BUDGET & FINANCE COMMITTEE MEETING

Minutes

Monday, April 13, 2015

1st Floor Community Room, 11:30 am

Attendees: Dave Janak, Valerie Brablec, Brad Berens, Shane Daniel, Mary Duncan, Dr. Tim Mitchell, Teresa Namanny, Janelle Peterson, Devin Pfaff, Dave Davis, Ed McLaughlin, Matt Stephens, Heidi Anderson, Deidre Budahl, Sue Podoll, Dennis Berg, Bob Doyle, Jenni Dary, Julie Kaiser

Current Positions

General fund and pension funds are both at low points mainly because March and April are not tax collection months. The pension fund is at a historic low at this time so there probably will be a transfer made in order to pay severance and sick leave out of this. Everything else is tracking like we figured it would.

WDT Update

Heidi said that they're working on the custodial services RFP for 2015-16. The preliminary budget is complete and they were able to balance revenue and expenses without going into reserves. They're also getting ready for their HLC visit, which will happen on Monday.

Warehouse Inventory Items vs School Specialty

They've had a program to purchase supplies going on for the last 60 days with three pilot schools and will continue through the end of year. The company name is School Specialty. The three pilot schools are Stevens High School, South Middle School and Meadowbrook. The staff seems to be content with how this has worked. Jenni Dary said that School Specialty would come out this fall and help train if we happen go with them. Items ordered would get shipped to the warehouse specific to the classroom, and then shipped to the school. Pricing is comparable to what we have currently. They hope to have everything in place by August, per Dennis.

Health Insurance Update

The committee did meet and were told about the \$2M transfer. There was discussion about potential changes to the plan, but probably no rate increase.

Budget Update

We anticipate providing Board members with a preliminary budget sometime the week of April 20, which about two weeks before the first May is meeting. They should have a chance to look it over and come up with questions. On May 5 the Board will approve the preliminary budget and right away bids for summer projects will be let.

State Travel Rates

Changes to the state rates are due to be approved and should go into effect July. This would apply to travel, meal and hotel reimbursements. There is no requirement that we have to follow state rates, but as a practice we have always followed these.

Food Service Update

Janelle said that they have let their RFP for the food-buying group. These are due back in by the end of April. Food will be delivered to each production kitchen after a weekly order is placed with the company the RFP is awarded to. Elementary food and a three-day supply of emergency food will be stored at the warehouse. Hill City is also doing this with us. Eventually they want to get other schools in Western South Dakota involved, where the prices will go down.

She also talked about the summer feeding program, which includes Beadle, Robbinsdale, Central High School, Knollwood, and Valley View. New sites added this summer are Canyon Lake and Rapid Valley.

ADP

Discussion was held concerning the benefits that ADP would bring to the district if the board chooses to contract with them.

Summer meetings

In the past we haven't held summer meetings, but if committee members would like to meet at that time, then we'll do so.

Next Meeting

The next Budget and Finance Committee meeting will be held Monday, May 11, in the First Floor Community Room.

Three Year Revenue Comparison March

	2014-15 Revised Budget	2014-15 FYTD Revenue	2014-15 FYTD %	2013-14 FYTD Revenue	2013-14 FYTD %	2012-13 FYTD Revenue	2012-13 FYTD %
10 1--- Revenue-Local Sources	40,558,583	22,456,251	55.37	21,809,173	56.44	21,813,076	56.37
10 2--- Revenue Intermediate Sources	1,125,000	1,226,289	109.00	898,657	67.82	1,456,990	114.27
10 3--- Revenue from State Sources	29,966,552	23,240,872	77.56	23,049,092	74.89	22,635,213	78.92
10 4--- Revenue from Federal Sources	7,668,334	3,929,208	51.24	4,339,914	54.37	4,866,337	55.26
10 5--- Other Sources	5,784,924	5,787	0.10	10,853	0.28	13,836	0.46
10 ---- GENERAL FUND	85,103,393	50,858,407	59.76	50,107,689	60.67	50,785,452	63.11
21 1--- Revenue-Local Sources	19,228,337	12,057,087	62.70	11,285,336	63.15	12,268,925	66.41
21 2--- Revenue Intermediate Sources	25,000	142,045	568.18	18,479	24.64	95,291	952.91
21 4--- Revenue from Federal Sources	-	40,000	-	-	-	-	-
21 5--- Other Sources	10,547,596	9,981,957	94.64	3,300	0.11	-	-
21 ---- CAPITAL OUTLAY FUND	29,800,933	22,221,089	74.57	11,307,115	54.04	12,364,216	32.87
22 1--- Revenue-Local Sources	9,315,930	5,145,748	55.24	4,721,376	53.32	4,695,153	53.22
22 2--- Revenue Intermediate Sources	20,000	75,802	379.01	9,309	31.03	46,378	2,318.88
22 3--- Revenue from State Sources	6,088,202	4,308,041	70.76	4,415,212	81.83	4,231,711	72.31
22 4--- Revenue from Federal Sources	3,185,715	1,758,977	55.21	1,652,698	51.88	1,992,177	62.53
22 5--- Other Sources	232,971	-	-	-	-	-	-
22 ---- SPECIAL EDUCATION FUND	18,842,818	11,288,568	59.91	10,798,595	58.00	10,965,419	60.54
23 1--- Revenue-Local Sources	7,134,250	5,379,320	75.40	6,364,262	92.53	6,130,038	87.78
23 3--- Revenue from State Sources	6,931,286	6,177,077	89.12	3,903,222	89.31	2,810,252	76.89
23 4--- Revenue from Federal Sources	9,776,827	7,468,833	76.39	7,853,759	89.89	7,963,762	81.62
23 5--- Other Sources	2,475,000	148,261	5.99	4,051	2.53	5,012	0.45
23 ---- POST SECONDARY FUND	26,317,363	19,173,491	72.85	18,125,294	89.97	16,909,064	78.63
24 1--- Revenue-Local Sources	1,783,282	955,839	53.60	934,283	53.74	933,672	52.94
24 2--- Revenue Intermediate Sources	-	14,204	-	1,848	-	9,529	-
24 5--- Other Sources	500,000	250,000	50.00	-	-	-	-
24 ---- PENSION FUND	2,283,282	1,220,043	53.43	936,131	40.88	943,201	42.87
31 1--- Revenue-Local Sources	150	80	53.63	157	104.37	72	-
31 5--- Other Sources	374,110	187,055	50.00	187,055	50.00	187,055	50.00
31 ---- CO CERTS DEBT SERVICE FUND	374,260	187,136	50.00	187,212	50.02	187,127	50.02
41 1--- Revenue-Local Sources	-	-	-	-	-	21,315	-
41 3--- Revenue from State Sources	-	-	-	-	-	2,996,895	74.92
41 5--- Other Sources	-	-	-	-	-	60,505	3.09
41 ---- CAPITAL PROJECTS FUND	-	-	-	-	-	3,078,716	51.65
51 1--- Revenue-Local Sources	2,051,811	1,735,021	84.56	1,599,739	78.03	1,628,106	77.98
51 4--- Revenue from Federal Sources	4,005,161	3,154,491	78.76	2,635,689	65.20	2,019,043	55.75
51 5--- Other Sources	233,953	169,022	72.25	13,694	3.25	8,064	2.63
51 ---- FOOD SERVICE FUND	6,290,925	5,058,535	80.41	4,249,122	64.97	3,655,212	60.75
54 1--- Revenue-Local Sources	431,469	335,637	77.79	304,053	76.55	28,275	63.97
54 ---- PRESCHOOL ENTERPRISE FUND	431,469	335,637	77.79	304,053	76.55	28,275	63.97
57 1--- Revenue-Local Sources	18,440,000	12,184,104	66.07	13,167,997	72.44	11,842,138	66.72
57 ---- HEALTH INSURANCE FUND	18,440,000	12,184,104	66.07	13,167,997	72.44	11,842,138	66.72
65 1--- Revenue-Local Sources	50,000	11,706	23.41	18,231	36.46	12,731	25.46
65 ---- UNEMPLOYMENT INSURANCE FUND	50,000	11,706	23.41	18,231	36.46	12,731	25.46
Grand Revenue Totals	187,934,443	122,538,716	65.20	109,201,440	64.19	110,771,551	58.27

Three Year Expense Comparison March

		2014-15	2014-15	2014-15	2013-14	2013-14	2012-13	2012-13
		Revised Budget	FYTD Expensed	FYTD %	FYTD Expensed	FYTD %	FYTD Expensed	FYTD %
10 1---	Salaries	55,593,258	38,033,253	68.41	38,481,704	71.07	36,890,305	68.83
10 2---	Employee Benefits	17,417,274	11,629,857	66.77	12,132,842	71.16	11,684,218	67.23
10 3---	Purchased Services	7,112,496	4,750,369	66.79	4,904,713	75.08	3,426,087	64.15
10 4---	Supplies & Materials	3,529,778	2,161,158	61.23	2,133,023	65.22	2,174,207	60.92
10 5---	Capital Acquisitions	7,055	27,930	395.89	46,593	232.97	34,263	108.75
10 6---	Other Objects	943,532	945,685	100.23	607,645	105.25	618,157	110.25
10 9---	Contingency/Depreciation	500,000	250,000	50.00	-	-	-	-
10 ----	GENERAL FUND	85,103,393	57,798,253	67.92	58,306,521	70.59	54,827,239	68.13
21 3---	Purchased Services	4,012,473	3,205,212	79.88	6,053,197	72.55	13,257,422	102.46
21 4---	Supplies & Materials	2,831,774	1,767,974	62.43	2,331,025	66.06	1,944,186	69.43
21 5---	Capital Acquisitions	13,378,492	2,009,412	15.02	1,285,919	83.57	10,610,545	71.57
21 6---	Other Objects	9,204,083	7,527,738	81.79	5,592,222	78.32	6,425,966	96.32
21 9---	Contingency/Depreciation	374,111	187,055	50.00	187,055	50.00	187,055	50.00
21 ----	CAPITAL OUTLAY FUND	29,800,933	14,697,392	49.32	15,449,418	73.83	32,425,175	86.21
22 1---	Salaries	12,987,247	8,952,408	68.93	9,050,357	70.07	8,848,458	70.77
22 2---	Employee Benefits	4,727,706	3,179,138	67.24	3,323,241	70.41	3,261,042	68.80
22 3---	Purchased Services	815,585	359,936	44.13	456,698	68.66	315,596	56.40
22 4---	Supplies & Materials	277,997	154,983	55.75	154,980	52.82	175,430	59.71
22 6---	Other Objects	34,283	31,410	91.62	21,088	93.85	13,221	81.49
22 ----	SPECIAL EDUCATION FUND	18,842,818	12,677,875	67.28	13,006,364	69.86	12,613,747	69.64
23 1---	Salaries	4,634,004	3,002,711	64.80	2,788,802	66.85	2,966,547	68.93
23 2---	Employee Benefits	1,269,649	797,026	62.78	768,416	68.12	798,767	66.03
23 3---	Purchased Services	4,106,232	2,580,818	62.85	1,529,697	66.74	1,125,584	45.26
23 4---	Supplies & Materials	2,544,556	1,885,398	74.10	1,470,048	62.93	1,258,896	82.56
23 5---	Capital Acquisitions	4,182,416	2,482,558	59.36	333,690	38.87	249,499	54.92
23 6---	Other Objects	9,580,506	7,102,056	74.13	8,383,117	89.57	8,498,039	82.44
23 ----	POST SECONDARY FUND	26,317,363	17,850,569	67.83	15,273,770	75.82	14,897,332	69.27
24 1---	Salaries	553,282	11,697	2.11	12,265	1.53	1,458,733	182.34
24 2---	Employee Benefits	1,730,000	1,729,310	99.96	1,489,166	99.94	848	0.06
24 3---	Purchased Services	-	1,008	-	-	-	-	-
24 ----	PENSION FUND	2,283,282	1,742,015	76.29	1,501,431	65.56	1,459,581	66.34
31 6---	Other Objects	374,260	-	-	-	-	-	-
31 ----	CO CERTS DEBT SERVICE FUND	374,260	-	-	-	-	-	-
41 3---	Purchased Services	-	-	-	-	-	2,910	-
41 4---	Supplies & Materials	-	-	-	-	-	26,420	-
41 5---	Capital Acquisitions	-	-	-	-	-	2,970,912	49.84
41 ----	CAPITAL PROJECTS FUND	-	-	-	-	-	3,000,243	50.33
51 1---	Salaries	1,721,626	1,158,085	67.27	1,219,489	72.24	1,141,192	68.65
51 2---	Employee Benefits	1,054,280	715,301	67.85	786,257	76.46	750,257	67.22
51 3---	Purchased Services	115,146	98,936	85.92	84,209	57.53	68,067	69.46
51 4---	Supplies & Materials	3,328,612	2,796,489	84.01	2,537,979	75.03	2,388,922	79.81
51 5---	Capital Acquisitions	20,000	-	-	-	-	-	-
51 6---	Other Objects	700	139	19.88	146,411	98.93	-	-
51 9---	Contingency/Depreciation	50,561	37,193	73.56	28,090	29.20	44,832	47.36
51 ----	FOOD SERVICE FUND	6,290,925	4,806,143	76.40	4,802,435	73.44	4,393,271	73.02
54 1---	Salaries	286,747	195,148	68.06	150,863	57.06	11,696	67.00
54 2---	Employee Benefits	137,722	76,847	55.80	87,793	69.77	5,537	49.70
54 3---	Purchased Services	-	-	-	-	-	48	8.00
54 4---	Supplies & Materials	7,000	6,857	97.95	2,954	42.21	2,470	16.46
54 ----	PRESCHOOL ENTERPRISE FUND	431,469	278,852	64.63	241,610	60.83	19,751	44.69
57 3---	Purchased Services	1,374,250	849,826	61.84	1,148,328	83.56	871,210	87.12
57 6---	Other Objects	17,065,750	7,155,859	41.93	10,747,092	63.96	7,282,143	43.48
57 ----	HEALTH INSURANCE FUND	18,440,000	8,005,685	43.41	11,895,421	65.44	8,153,353	45.93
65 2---	Employee Benefits	50,000	11,653	23.31	18,184	36.37	12,509	25.02
65 ----	UNEMPLOYMENT INSURANCE FUND	50,000	11,653	23.31	18,184	36.37	12,509	25.02
Grand Expense Totals		187,934,443	117,868,436	62.72	120,495,156	70.83	131,802,200	69.33

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
GENERAL FUND									
July	10,093,352	9,614,735	9,640,791	11,031,856	16,082,176	16,950,400	17,567,762	19,776,673	15,996,753
August	13,191,640	13,214,139	11,263,614	11,829,632	17,223,086	18,396,154	19,445,671	21,801,380	18,279,640
September	10,451,812	9,552,735	6,045,639	10,247,018	14,095,367	14,647,114	15,625,175	18,897,679	14,786,729
October	8,432,501	6,648,111	2,705,843	6,743,598	9,666,351	11,169,886	12,273,179	15,149,765	10,307,667
November	17,270,171	15,134,669	12,970,848	15,498,203	20,350,661	22,987,515	22,728,147	22,319,566	20,261,704
December	16,298,099	14,516,188	12,954,537	15,732,727	20,163,555	21,945,916	21,245,678	19,704,267	17,938,509
January	11,869,405	10,890,140	9,580,864	12,045,602	16,373,816	18,419,716	17,937,464	15,852,547	14,284,877
February	9,455,206	8,370,797	7,441,253	10,406,854	14,866,120	16,550,848	15,956,994	14,377,763	11,941,933
March	6,213,704	5,078,439	5,229,341	7,148,940	11,139,094	13,015,117	12,803,705	10,601,335	8,950,946
April	2,588,395	2,089,165	2,198,645	4,352,157	8,286,940	11,019,240	10,722,242	6,626,592	0
May	13,916,779	11,116,684	11,309,659	16,024,616	18,758,190	21,123,830	20,756,693	17,906,771	0
June	11,577,742	7,887,679	9,726,772	14,887,856	15,251,967	15,711,829	17,510,786	14,444,728	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
CAPITAL OUTLAY									
July	11,023,120	14,915,938	4,042,350	6,930,115	50,613,075	38,900,788	39,295,516	20,088,019	21,008,333
August	10,506,643	11,137,471	2,435,577	4,395,133	48,297,234	33,688,099	34,172,049	18,631,307	20,088,660
September	8,724,918	9,291,159	3,696,826	2,975,607	45,890,170	29,948,545	28,796,976	16,540,587	18,003,309
October	7,345,602	8,768,557	5,218,446	2,697,074	43,313,835	26,260,093	24,804,744	15,151,964	16,366,656
November	10,551,845	10,328,559	5,264,620	8,274,994	50,763,611	42,357,682	28,080,127	16,314,463	20,044,961
December	7,775,496	7,241,074	598,052	5,217,983	48,395,280	35,608,446	20,480,550	16,076,587	16,894,890
January	6,377,990	6,658,071	431,235	4,316,657	46,874,675	40,984,459	19,199,217	16,720,133	26,379,210
February	6,332,080	6,321,133	576,324	3,624,924	46,405,146	38,856,186	16,972,568	16,263,836	26,697,126
March	6,076,316	6,118,322	441,790	2,964,903	44,075,249	35,791,437	16,031,667	15,435,047	17,866,405
April	5,969,199	6,023,093	905,735	3,376,359	42,048,521	33,374,336	16,052,303	15,601,523	0
May	16,182,590	9,133,668	7,042,641	9,206,480	47,616,150	35,275,196	22,290,669	22,277,881	0
June	16,109,715	4,874,954	7,767,185	10,804,321	43,841,699	44,433,074	21,332,047	22,023,940	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
SPECIAL ED									
July	1,137,417	1,587,879	2,940,760	2,214,801	1,494,796	3,504,388	3,210,883	2,899,917	2,615,829
August	1,796,209	2,118,711	2,308,486	2,784,192	1,751,544	3,912,145	3,562,994	3,328,202	3,038,483
September	1,808,283	1,804,208	2,111,800	2,522,711	1,047,325	3,093,529	2,633,406	2,611,816	2,153,304
October	1,231,603	1,398,641	1,489,707	1,904,198	460,252	2,316,175	1,885,186	1,913,565	1,228,375
November	2,765,600	2,973,331	3,459,746	3,742,287	2,765,828	4,589,258	4,179,610	3,439,455	3,608,447
December	2,718,828	2,926,337	3,069,139	3,433,912	2,576,563	4,211,772	3,661,144	2,938,644	3,109,079
January	1,900,412	2,159,990	2,391,649	2,969,082	2,431,765	3,312,461	2,862,461	1,981,157	2,385,857
February	1,340,972	1,473,415	1,696,713	2,276,906	1,539,902	2,507,426	2,040,504	1,276,811	1,614,657
March	714,453	704,194	1,064,757	1,905,373	927,199	1,627,899	1,230,795	309,403	784,541
April	115,607	17,613	448,195	1,214,413	320,785	897,170	533,497	6,261	0
May	2,084,483	2,031,512	2,727,316	1,775,393	2,946,068	3,222,245	2,951,316	2,136,982	0
June	1,693,466	1,374,983	2,154,672	1,028,756	2,701,065	2,444,488	2,277,635	2,017,954	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
POST SECONDARY									
July	57,718	1,172,734	2,046,743	1,438,214	2,478,461	3,011,638	3,726,174	3,669,265	5,095,216
August	2,195,358	1,838,690	2,403,034	3,551,730	4,791,359	4,562,113	6,197,814	6,272,796	5,811,670
September	1,919,070	2,908,733	3,374,664	3,291,054	4,082,976	4,747,831	5,463,833	5,873,111	5,493,648
October	1,379,026	2,195,080	2,827,823	3,278,384	3,054,220	4,297,685	5,799,939	4,982,315	5,132,483
November	1,741,232	2,496,781	3,145,110	2,597,872	3,871,455	4,424,680	5,228,742	5,389,720	5,450,390
December	1,848,614	1,766,855	1,926,883	3,184,284	3,226,182	3,616,486	4,416,446	4,665,423	4,342,436
January	2,382,070	3,565,269	3,886,885	4,256,092	4,478,655	5,964,640	6,097,041	6,942,173	6,452,010
February	1,808,256	2,966,185	3,227,073	3,828,305	4,729,462	5,374,414	6,094,771	6,273,349	5,462,929
March	2,725,142	3,444,688	2,486,143	3,891,772	4,325,649	5,944,060	4,991,124	6,837,351	6,065,222
April	1,959,167	2,814,905	2,678,492	3,664,971	3,557,525	5,304,452	5,234,146	6,223,754	0
May	1,519,280	2,788,426	2,206,161	3,422,035	4,011,451	4,772,348	4,873,143	5,356,595	0
June	1,526,902	2,199,924	1,643,798	2,764,329	3,358,820	4,107,596	3,722,399	4,819,254	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
PENSION FUND									
July	39,994	1,481,273	1,171,867	1,285,622	1,212,928	1,071,466	922,265	406,454	75,158
August	57,501	1,227,347	1,176,506	1,261,509	1,242,449	1,067,414	915,204	418,030	79,203
September	50,175	1,241,200	1,168,386	1,268,486	1,227,019	1,043,762	903,199	441,219	88,642
October	89,915	1,285,874	1,207,094	1,306,813	1,265,322	1,085,338	924,250	473,804	132,658
November	549,643	1,787,495	1,803,854	1,881,483	1,875,062	1,742,628	1,604,891	1,135,626	813,776
December	687,163	1,954,055	1,890,878	2,031,283	2,014,451	1,857,920	1,692,980	1,202,169	896,896
January	3,880	1,516,468	1,394,755	1,577,654	1,480,436	1,322,481	1,002,962	477,529	16,483
February	36,454	1,546,319	1,415,960	1,611,023	1,521,664	1,321,722	1,027,730	522,408	69,816
March	53,918	1,570,241	1,449,272	1,632,501	1,540,161	1,347,593	1,050,445	544,008	85,220
April	96,051	1,611,627	1,484,126	1,663,648	1,575,641	1,416,654	1,096,466	589,232	0
May	656,829	2,156,174	2,131,613	2,293,010	2,259,777	2,094,801	1,798,197	1,321,854	0
June	1,700,343	1,692,534	1,778,609	1,724,558	1,633,251	1,591,298	1,212,048	665,807	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
FOOD SERVICE									
July	772,671	815,163	609,673	775,267	1,082,918	1,142,689	961,363	737,253	505,630
August	688,248	638,147	360,124	696,107	998,422	1,180,358	1,062,041	720,588	576,038
September	802,570	783,909	454,925	795,323	1,035,893	1,160,521	872,343	550,269	495,927
October	760,210	769,026	568,662	913,557	1,073,522	1,301,610	823,497	667,786	605,270
November	660,429	805,545	606,145	981,867	1,165,539	1,383,056	806,180	126,923	734,064
December	842,326	765,971	564,740	1,021,727	1,242,875	1,408,228	721,385	143,015	817,398
January	783,664	680,265	587,260	1,043,276	1,191,121	1,409,454	863,777	498,000	762,804
February	780,411	666,890	569,665	914,377	1,081,455	1,045,278	537,109	307,600	797,322
March	868,960	659,851	617,753	1,089,505	1,209,397	1,137,659	644,169	398,899	897,497
April	903,513	732,233	810,064	1,207,798	1,306,136	1,202,344	753,544	506,209	0
May	971,029	778,123	916,006	1,234,771	1,348,455	1,204,275	705,175	436,881	0
June	875,108	645,969	842,772	1,206,396	1,162,751	1,009,598	790,690	614,497	0

Cash Balances								2013-2014	2014-2015	
OTHER ENTERPRISE FUND-PRESCHOOL										
July								0	6,991	43,047
August								0	7,108	43,051
September								3,075	30,581	62,578
October								4,300	45,306	64,002
November								4,652	84,901	65,101
December								5,450	16,292	52,735
January								6,880	16,575	87,689
February								8,339	20,703	95,815
March								8,735	69,940	105,164
April								8,392	76,816	0
May								11,036	77,656	0
June								6,991	44,868	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
HEALTH INS FUND									
July	4,819,811	3,711,402	3,710,128	2,864,931	2,885,859	1,990,872	3,383,861	6,018,074	8,738,713
August	3,699,554	2,351,007	1,740,915	2,215,359	1,688,044	(166,251)	2,266,366	4,599,513	8,061,728
September	3,080,229	1,745,994	1,651,914	2,340,380	1,183,664	297,517	2,819,776	6,159,351	8,584,022
October	3,062,923	1,542,583	1,348,666	2,458,222	1,409,336	762,068	3,350,761	6,508,198	9,449,064
November	3,196,155	1,536,377	2,643,309	2,667,657	1,426,501	1,046,911	3,888,446	6,366,384	10,298,977
December	3,098,431	1,746,845	2,376,742	2,577,666	1,731,994	1,229,716	4,501,520	6,271,057	10,961,981
January	3,177,126	1,699,899	2,195,058	2,802,751	1,819,200	1,261,372	4,767,065	6,586,146	11,485,985
February	3,072,747	2,019,058	2,699,521	3,017,034	2,037,685	1,604,915	5,393,565	7,113,896	12,223,961
March	2,884,046	2,499,771	3,120,598	3,162,777	2,035,000	1,923,092	6,178,191	7,721,412	12,596,902
April	3,101,206	2,577,311	3,244,314	3,392,169	1,823,539	2,222,566	6,562,316	8,414,532	0
May	2,902,738	2,598,945	3,401,007	3,711,586	1,709,987	2,275,053	7,370,462	9,129,295	0
June	3,711,402	3,710,128	3,644,222	3,447,040	2,613,965	4,241,019	7,732,334	9,429,735	0

Restricted Cash									
10		485,923	425,699	236,860	213,788	227,992	272,793	272,793	288,624
21		1,293,777	0	0	27,651,206	23,179,814	0	0	9,899,448

54,584,931 06/13
53,602,646 07/13
55,778,922 08/13
51,104,613 09/13
44,892,702 10/13
55,177,037 11/13
51,017,455 12/13
49,074,259 01/14
46,156,367 02/14
41,917,394 03/14
38,044,919 04/14
58,643,915 05/14
54,060,784 06/14
54,078,679 07/14
55,978,473 08/14
49,668,159 09/14
43,286,175 10/14
61,277,421 11/14
55,013,924 12/14
61,854,915 1/15
58,903,557 2/15
47,351,899 3/15

Insurance Fund Claims

Medical & Rx Only

Month:	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
September	505,978	474,734	592,816	1,244,904	509,065	455,538	842,039	979,224
October	1,080,094	901,678	779,635	875,480	1,043,158	981,161	1,025,650	728,677
November	659,267	985,058	1,135,772	1,052,074	772,929	954,882	1,596,936	711,773
December	945,286	1,186,791	796,655	766,817	1,192,321	1,354,878	1,588,255	845,040
January	745,229	1,054,395	827,583	1,243,045	1,115,705	868,401	1,265,391	776,393
February	644,916	655,973	794,239	902,329	968,834	812,794	945,686	949,440
March	659,363	779,405	1,058,517	777,445	981,178	577,024	871,787	863,016
April	936,501	681,007	670,416	1,382,714	1,046,410	1,086,531	722,371	
May	615,264	835,899	945,011	1,191,017	1,196,801	636,299	840,853	
June	780,622	752,969	1,145,926	1,149,867	825,830	1,125,069	763,458	
July	822,464	878,101	666,652	703,577	970,099	1,890,974	747,371	
August	1,117,773	920,014	1,309,516	2,265,230	1,258,546	1,485,326	913,002	
Annual Totals	9,512,757	10,106,024	10,722,688	13,554,499	11,880,876	12,218,877	12,122,798	5,853,563
YTD Totals	5,240,133	6,038,034	5,985,167	6,862,094	6,583,190	5,994,678	8,135,744	5,853,563
Stop loss reimb	105,138	535,832	456,666	215,439	827,343	201,177	2,872,515	111,849

Wellmark Claims Paid	Delta Dental Claims Paid	Express Script Claims Paid
825,373	82,826	153,851
582,223	105,375	146,454
516,522	73,069	195,251
618,727	173,344	226,313
627,957	114,918	148,436
779,348	102,255	170,092
667,392	229,039	195,624
\$4,617,542	\$880,826	\$1,236,021

Cash Balances:

Settled Date	Wellmark Claims Paid	Delta Dental Claims Paid	Express Script Claims Paid
Total 2014/09	825,373	82,826	153,851
Total 2014/10	582,223	105,375	146,454
Total 2014/11	516,522	73,069	195,251
Total 2014/12	618,727	173,344	226,313
Total 2015/01	627,957	114,918	148,436
Total 2015/02	779,348	102,255	170,092
Total 2015/03	667,392	229,039	195,624
Grand Total	\$4,617,542	\$880,826	\$1,236,021
Cash Balances:	14-15	13-14	
Sep 30	\$8,584,022	\$6,159,351	
Oct 31	\$9,449,064	\$6,508,198	
Nov 30	\$10,298,977	\$6,366,384	
Dec 31	\$10,961,981	\$6,271,057	
Jan 31	\$11,485,985	\$6,586,145	
Feb 28	\$12,223,961	\$7,113,896	
Mar 31	\$12,596,902	\$7,721,412	

**Note that there was \$393,009.60 due to Wellmark as of 3/31/2015.