

## BUDGET & FINANCE COMMITTEE MEETING

### Minutes

Monday, March 2, 2015

1<sup>st</sup> Floor Community Room, 11:30 am

Attendees: Dave Janak, Brad Berens, Valerie Brablec, Mary Duncan, Dr. Diana Wilson, Dr. Tim Mitchell, Teresa Namanny, Devin Pfaff, Shane Daniel, Dave Davis, Ed McLaughlin, Matt Stephens, Heidi Anderson, Mark Wilson, Deidre Budahl

### **Current Positions**

Cash Balances and 3-Year Revenue-Expense Comparisons for February will be sent out when available.

### **WDT Update**

They will finalize their budget in March. There has been some discussion about raising the tuition again. The students will take on the facility fee increase, and an increase in the tuition may be possible. Increases in tuition and state fees will be finalized at the March SDBOE meeting.

As a preventative, WDT will pilot a new program with TG Communications to council students on student loans and good financial tips. They will target the data on the programs that have the highest # of default. Heidi Anderson and her staff were commended for all the work they did on this.

### **Technology Request**

Shane Daniel, who is the IT director for RCAS, was invited to join the committee as a permanent member. He presented information on purchasing additional software, *Landesk*, to better manage iPads and other mobile devices throughout the district. This would replace our current software, *Filewave*.

### **Budget Update**

We are still putting the budget together. General fund has been hard to get accurate in time for the preliminary budget approval in May. Negotiations haven't been finalized yet, so final staffing numbers may not be known until September. We're working on food service, pre-school fund, WDT, the health insurance trust, and the debt service trust. It's possible that the final budget may not be approved until September.

### **Legislative Update**

Dr. Mitchell spoke about several bills which are being closely watched during these last couple of weeks of the legislature. More information concerning these bills can be found on the superintendent's website.

### **Food Service Update**

Food Service Director, Janelle Peterson, is currently at training sponsored by USDA in Washington DC. She's been doing very well in turning things around. Ala carte sales were doing well at the middle schools and high schools. Janelle has been working on getting the per plate cost down, and also on staffing in each building.

**Health Insurance Update**

The next insurance meeting is March 16. Val said that they had been discussing the next open enrollment date, which could be much earlier this year since many people are unsure of whether they'll have a job next fall. An increase in premium may be known to the board by April.

**Next Meeting**

The next Budget and Finance Committee meeting will be held on Monday, April 13, in the 1<sup>st</sup> Floor Community Room.

## Three Year Revenue Comparison February

		2014-15	2014-15	2014-15	2013-14	2013-14	2012-13	2012-13
		Revised Budget	FYTD Revenue	FYTD %	FYTD Revenue	FYTD %	FYTD Revenue	FYTD %
10 1---	Revenue-Local Sources	40,558,583	21,713,504	53.54	21,110,806	54.63	21,110,195	54.56
10 2---	Revenue Intermediate Sources	1,125,000	1,096,719	97.49	819,955	61.88	1,052,461	82.55
10 3---	Revenue from State Sources	29,966,552	20,262,843	67.62	20,808,517	67.61	20,272,029	70.68
10 4---	Revenue from Federal Sources	7,668,334	3,269,462	42.64	3,739,486	46.85	4,106,235	46.63
10 5---	Other Sources	5,784,924	5,787	0.10	10,853	0.28	13,836	0.46
10 ----	<b>GENERAL FUND</b>	<b>85,103,393</b>	<b>46,348,314</b>	<b>54.46</b>	<b>46,489,617</b>	<b>56.29</b>	<b>46,554,755</b>	<b>57.85</b>
21 1---	Revenue-Local Sources	19,228,337	10,172,463	52.90	11,068,299	61.94	11,817,479	63.97
21 2---	Revenue Intermediate Sources	25,000	142,045	568.18	16,564	22.09	94,837	948.37
21 5---	Other Sources	10,547,596	9,976,957	94.59	3,300	0.11	-	-
21 ----	<b>CAPITAL OUTLAY FUND</b>	<b>29,800,933</b>	<b>20,291,465</b>	<b>68.09</b>	<b>11,088,163</b>	<b>52.99</b>	<b>11,912,317</b>	<b>31.67</b>
22 1---	Revenue-Local Sources	9,315,930	4,999,744	53.67	4,571,665	51.63	4,533,500	51.39
22 2---	Revenue Intermediate Sources	20,000	75,802	379.01	8,331	27.77	46,154	2,307.71
22 3---	Revenue from State Sources	6,088,202	3,824,388	62.82	3,984,079	73.84	3,752,737	64.12
22 4---	Revenue from Federal Sources	3,185,715	1,490,997	46.80	1,404,317	44.08	1,672,413	52.50
22 5---	Other Sources	232,971	-	-	-	-	-	-
22 ----	<b>SPECIAL EDUCATION FUND</b>	<b>18,842,818</b>	<b>10,390,931</b>	<b>55.15</b>	<b>9,968,392</b>	<b>53.54</b>	<b>10,004,804</b>	<b>55.24</b>
23 1---	Revenue-Local Sources	7,134,250	5,440,612	76.26	6,384,717	92.83	6,173,490	88.41
23 3---	Revenue from State Sources	6,931,286	5,009,476	72.27	3,003,561	68.72	2,808,238	76.83
23 4---	Revenue from Federal Sources	9,776,827	7,165,869	73.29	7,674,769	87.84	7,925,832	81.23
23 5---	Other Sources	2,475,000	148,261	5.99	4,051	2.53	5,012	0.45
23 ----	<b>POST SECONDARY FUND</b>	<b>26,317,363</b>	<b>17,764,217</b>	<b>67.50</b>	<b>17,067,098</b>	<b>84.72</b>	<b>16,912,572</b>	<b>78.64</b>
24 1---	Revenue-Local Sources	1,783,282	927,110	51.99	912,748	52.50	910,896	51.65
24 2---	Revenue Intermediate Sources	-	14,204	-	1,656	-	9,484	-
24 5---	Other Sources	500,000	250,000	50.00	-	-	-	-
24 ----	<b>PENSION FUND</b>	<b>2,283,282</b>	<b>1,191,315</b>	<b>52.18</b>	<b>914,405</b>	<b>39.93</b>	<b>920,380</b>	<b>41.84</b>
31 1---	Revenue-Local Sources	150	71	47.63	138	92.11	41	-
31 5---	Other Sources	374,110	187,055	50.00	187,055	50.00	187,055	50.00
31 ----	<b>CO CERTS DEBT SERVICE FUND</b>	<b>374,260</b>	<b>187,127</b>	<b>50.00</b>	<b>187,194</b>	<b>50.02</b>	<b>187,096</b>	<b>50.01</b>
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 ----	<b>CAPITAL PROJECTS FUND</b>	-	-	-	-	-	<b>3,078,716</b>	<b>51.65</b>
51 1---	Revenue-Local Sources	2,051,811	1,459,318	71.12	1,361,940	66.43	1,382,362	66.21
51 4---	Revenue from Federal Sources	4,005,161	2,648,042	66.12	2,241,415	55.45	1,676,944	46.31
51 5---	Other Sources	233,953	169,022	72.25	13,694	3.25	8,064	2.63
51 ----	<b>FOOD SERVICE FUND</b>	<b>6,290,925</b>	<b>4,276,381</b>	<b>67.98</b>	<b>3,617,049</b>	<b>55.31</b>	<b>3,067,371</b>	<b>50.98</b>
54 1---	Revenue-Local Sources	431,469	287,687	66.68	260,819	65.66	23,625	53.45
54 ----	<b>PRESCHOOL ENTERPRISE FUND</b>	<b>431,469</b>	<b>287,687</b>	<b>66.68</b>	<b>260,819</b>	<b>65.66</b>	<b>23,625</b>	<b>53.45</b>
57 1---	Revenue-Local Sources	18,440,000	10,507,132	56.98	11,448,525	62.98	10,160,726	57.24
57 ----	<b>HEALTH INSURANCE FUND</b>	<b>18,440,000</b>	<b>10,507,132</b>	<b>56.98</b>	<b>11,448,525</b>	<b>62.98</b>	<b>10,160,726</b>	<b>57.24</b>
65 1---	Revenue-Local Sources	50,000	11,699	23.40	18,231	36.46	12,724	25.45
65 ----	<b>UNEMPLOYMENT INSURANCE FUND</b>	<b>50,000</b>	<b>11,699</b>	<b>23.40</b>	<b>18,231</b>	<b>36.46</b>	<b>12,724</b>	<b>25.45</b>
<b>Grand Revenue Totals</b>		<b>187,934,443</b>	<b>111,256,268</b>	<b>59.20</b>	<b>101,059,492</b>	<b>59.41</b>	<b>102,835,085</b>	<b>54.09</b>

**Three Year Expense Comparison  
February**

	2014-15 Revised Budget	2014-15 FYTD Expensed	2014-15 FYTD %	2013-14 FYTD Expensed	2013-14 FYTD %	2012-13 FYTD Expensed	2012-13 FYTD %
10 1--- Salaries	55,593,258	32,901,447	59.18	33,475,019	61.83	31,897,797	59.52
10 2--- Employee Benefits	17,417,274	10,136,532	58.20	10,567,903	61.98	10,136,384	58.32
10 3--- Purchased Services	7,112,496	4,211,491	59.21	4,126,084	63.16	2,957,896	55.39
10 4--- Supplies & Materials	3,529,778	1,908,874	54.08	1,904,541	58.23	1,971,037	55.23
10 5--- Capital Acquisitions	7,055	27,335	387.46	43,083	215.41	30,637	97.25
10 6--- Other Objects	943,532	945,653	100.22	594,873	103.03	602,905	107.53
10 9--- Contingency/Depreciation	500,000	250,000	50.00	-	-	-	-
<b>10 ---- GENERAL FUND</b>	<b>85,103,393</b>	<b>50,381,330</b>	<b>59.20</b>	<b>50,711,502</b>	<b>61.40</b>	<b>47,596,656</b>	<b>59.14</b>
21 3--- Purchased Services	4,012,473	3,059,022	76.24	5,252,246	62.95	12,591,625	97.31
21 4--- Supplies & Materials	2,831,774	1,733,361	61.21	2,251,147	63.80	1,774,700	63.37
21 5--- Capital Acquisitions	13,378,492	1,890,154	14.13	1,217,417	79.12	10,315,215	69.58
21 6--- Other Objects	9,204,083	7,527,738	81.79	5,592,222	78.32	6,102,531	91.48
21 9--- Contingency/Depreciation	374,111	187,055	50.00	187,055	50.00	187,055	50.00
<b>21 ---- CAPITAL OUTLAY FUND</b>	<b>29,800,933</b>	<b>14,397,331</b>	<b>48.31</b>	<b>14,500,087</b>	<b>69.30</b>	<b>30,971,128</b>	<b>82.35</b>
22 1--- Salaries	12,987,247	7,722,481	59.46	7,802,174	60.40	7,620,699	60.95
22 2--- Employee Benefits	4,727,706	2,740,689	57.97	2,843,195	60.24	2,788,036	58.82
22 3--- Purchased Services	815,585	320,416	39.29	400,326	60.19	283,089	50.59
22 4--- Supplies & Materials	277,997	140,007	50.36	131,177	44.71	149,624	50.93
22 6--- Other Objects	34,283	31,260	91.18	21,088	93.85	13,096	80.71
<b>22 ---- SPECIAL EDUCATION FUND</b>	<b>18,842,818</b>	<b>10,954,853</b>	<b>58.14</b>	<b>11,197,960</b>	<b>60.15</b>	<b>10,854,544</b>	<b>59.93</b>
23 1--- Salaries	4,634,004	2,627,209	56.69	2,428,008	58.20	2,604,882	60.53
23 2--- Employee Benefits	1,269,649	704,016	55.45	674,927	59.83	704,187	58.22
23 3--- Purchased Services	4,106,232	2,332,293	56.80	1,382,235	60.31	1,018,804	40.96
23 4--- Supplies & Materials	2,544,556	1,867,442	73.39	1,367,480	58.54	1,181,506	77.49
23 5--- Capital Acquisitions	4,182,416	2,362,349	56.48	311,923	36.33	242,564	53.39
23 6--- Other Objects	9,580,506	6,885,363	71.87	8,339,671	89.10	8,487,553	82.34
<b>23 ---- POST SECONDARY FUND</b>	<b>26,317,363</b>	<b>16,778,672</b>	<b>63.76</b>	<b>14,504,244</b>	<b>72.00</b>	<b>14,239,496</b>	<b>66.21</b>
24 1--- Salaries	553,282	10,429	1.88	1,500,647	187.58	1,458,733	182.34
24 2--- Employee Benefits	1,730,000	1,729,310	99.96	528	0.04	636	0.05
24 3--- Purchased Services	-	1,008	-	-	-	-	-
<b>24 ---- PENSION FUND</b>	<b>2,283,282</b>	<b>1,740,747</b>	<b>76.24</b>	<b>1,501,175</b>	<b>65.55</b>	<b>1,459,369</b>	<b>66.33</b>
31 6--- Other Objects	374,260	-	-	-	-	-	-
<b>31 ---- CO CERTS DEBT SERVICE FUND</b>	<b>374,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
41 3--- Purchased Services	-	-	-	-	-	2,910	-
41 4--- Supplies & Materials	-	-	-	-	-	26,263	-
41 5--- Capital Acquisitions	-	-	-	-	-	2,738,491	45.94
<b>41 ---- CAPITAL PROJECTS FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,767,664</b>	<b>46.43</b>
51 1--- Salaries	1,721,626	997,993	57.97	1,059,126	62.74	981,205	59.02
51 2--- Employee Benefits	1,054,280	629,047	59.67	695,513	67.64	648,050	58.06
51 3--- Purchased Services	115,146	88,492	76.85	74,020	50.57	59,231	60.44
51 4--- Supplies & Materials	3,328,612	2,404,430	72.24	2,199,938	65.03	2,086,756	69.72
51 5--- Capital Acquisitions	20,000	-	-	-	-	-	-
51 6--- Other Objects	700	139	19.88	146,234	98.81	-	-
51 9--- Contingency/Depreciation	50,561	30,790	60.90	28,090	29.20	44,832	47.36
<b>51 ---- FOOD SERVICE FUND</b>	<b>6,290,925</b>	<b>4,150,891</b>	<b>65.98</b>	<b>4,202,920</b>	<b>64.27</b>	<b>3,820,074</b>	<b>63.49</b>
54 1--- Salaries	286,747	167,299	58.34	156,757	59.29	9,935	56.91
54 2--- Employee Benefits	137,722	65,897	47.85	92,875	73.81	4,650	41.73
54 4--- Supplies & Materials	7,000	6,857	97.95	2,883	41.19	913	6.09
<b>54 ---- PRESCHOOL ENTERPRISE FUND</b>	<b>431,469</b>	<b>240,053</b>	<b>55.64</b>	<b>252,515</b>	<b>63.57</b>	<b>15,497</b>	<b>35.06</b>
57 3--- Purchased Services	1,374,250	746,276	54.30	1,140,970	83.02	703,880	70.39
57 6--- Other Objects	17,065,750	6,175,136	36.18	9,642,494	57.39	6,552,686	39.12
<b>57 ---- HEALTH INSURANCE FUND</b>	<b>18,440,000</b>	<b>6,921,412</b>	<b>37.53</b>	<b>10,783,465</b>	<b>59.32</b>	<b>7,256,566</b>	<b>40.88</b>
65 2--- Employee Benefits	50,000	11,653	23.31	18,184	36.37	12,509	25.02
<b>65 ---- UNEMPLOYMENT INSURANCE FUND</b>	<b>50,000</b>	<b>11,653</b>	<b>23.31</b>	<b>18,184</b>	<b>36.37</b>	<b>12,509</b>	<b>25.02</b>
<b>Grand Expense Totals</b>	<b>187,934,443</b>	<b>105,576,941</b>	<b>56.18</b>	<b>107,672,052</b>	<b>63.30</b>	<b>118,993,504</b>	<b>62.59</b>

<b>Cash Balances</b>	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>GENERAL FUND</b>									
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	0
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

<b>Cash Balances</b>	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>CAPITAL OUTLAY</b>									
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	0
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

<b>Cash Balances</b>	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>SPECIAL ED</b>									
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	0
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

<b>Cash Balances</b>	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>POST SECONDARY</b>									
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	0
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

<b>Cash Balances</b>	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>PENSION FUND</b>									
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	0
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
<b>FOOD SERVICE</b>									
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	0
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
<b>OTHER ENTERPRISE FUND-PRESCHOOL</b>			
July		0	43,047
August		0	43,051
September		3,075	62,578
October		4,300	64,002
November		4,652	65,101
December		5,450	52,735
January		6,880	87,689
February		8,339	95,815
March		8,735	0
April		8,392	0
May		11,036	0
June		6,991	0

Cash Balances	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>HEALTH INS FUND</b>									
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	0
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

# 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	827,533	1,243,045	1,115,705	858,401	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	
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	
<b>Annual Totals</b>	<b>9,512,757</b>	<b>10,106,024</b>	<b>10,722,688</b>	<b>13,554,499</b>	<b>11,880,876</b>	<b>12,218,877</b>	<b>12,122,798</b>	<b>4,990,547</b>
YTD Totals	4,580,770	5,258,629	4,926,650	6,084,649	5,602,012	5,417,654	7,263,957	4,990,547

Wellmark	Delta Dental	Express Script
Claims Paid	Claims Paid	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
\$3,950,150	\$651,787	\$1,040,397

## Cash Balances:

Sep 30	14-15	13-14
\$8,584,022	\$8,584,022	\$6,159,351
\$9,449,064	\$9,449,064	\$6,508,198
\$10,298,977	\$10,298,977	\$6,366,384
\$10,961,981	\$10,961,981	\$6,271,057
\$11,485,985	\$11,485,985	\$6,586,145
\$12,223,961	\$12,223,961	\$7,113,896

\*\*Note that there was \$487,355.09 due to Wellmark as of 2/28/2015.

Stop loss reimb	105,138	535,832	456,666	215,439	827,343	201,177	2,872,515	109,565
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