

Maintenance and Operation Fund Cash Flow for FY 2017-18

<i>Current Months Activity</i>						
<i>April, 30</i>	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>YTD Activity 2017-18</i>	<i>%</i>
Beginning Cash Balance	\$ 9,044,694.55	\$ 9,431,948.85	\$ 9,778,184.13	\$ 4,153,372.00	\$ 5,624,812.13	135.43%
REVENUES						
Taxes - Local Levies	5,418.84	6,413.06	4,896.91	654,500.00	667,293.05	101.95%
State Support Payments	-	-	-	19,137,119.00	13,572,207.31	70.92%
Other State Support	17,638.44	13,178.50	36,341.50	1,224,986.00	765,924.39	62.53%
Food Service Payroll	49,230.72	57,539.82	61,141.03	808,596.00	584,195.24	72.25%
Other Local Receipts	20,360.55	3,458.13	12,039.56	183,738.00	118,550.46	64.52%
Misc. Receipts	-	50.00	-	-	1,227.94	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	329.93	393.73	220.00	-	30,421.98	0.00%
Total Revenues	92,978.48	81,033.24	114,639.00	22,008,939.00	20,202,248.55	91.79%
Total Cash Available	9,137,673.03	9,512,982.09	9,892,823.13	26,162,311.00	25,827,060.68	98.72%
EXPENSES						
Monthly Bills	376,725.98	301,623.94	294,206.52	4,035,489.00	3,467,551.86	85.93%
Salaries	915,178.24	1,000,959.46	1,027,398.62	12,871,770.00	10,351,413.17	80.42%
Health Insurance & Benefits	157,942.91	177,964.92	196,178.94	2,513,075.00	1,927,238.84	76.69%
PERSI & FICA-MDCR	168,145.59	184,051.21	189,691.07	2,449,170.00	1,907,175.27	77.87%
Food Service Payroll	49,230.72	57,539.82	61,141.03	808,596.00	648,720.76	80.23%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,667,223.44	1,722,139.35	1,768,616.18	22,678,100.00	18,302,099.90	80.70%
Ending Cash Balance	\$ 7,470,449.59	\$ 7,790,842.74	\$ 8,124,206.95	\$ 3,484,211.00	\$ 7,524,960.78	215.97%
<i>Year to Date Activity</i>						
	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>Difference</i>	<i>Difference %</i>
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,224,058.30	\$ 4,153,372.00	\$ (2,070,686.30)	66.73%
REVENUES						
Taxes - Local Levies	638,164.82	657,141.30	667,293.05	654,500.00	(12,793.05)	-1.95%
State Support Payments	15,447,602.16	15,832,343.13	17,669,269.14	19,137,119.00	1,467,849.86	7.67%
Other State Support	759,981.20	861,113.01	1,026,032.08	1,224,986.00	198,953.92	16.24%
Food Service Payroll	501,117.02	532,616.99	648,720.76	808,596.00	159,875.24	19.77%
Other Local Receipts	171,191.66	174,136.79	159,003.60	183,738.00	24,734.40	13.46%
Misc. Receipts	134.20	3,934.98	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	25,021.87	24,918.39	30,701.98	-	(30,701.98)	0.00%
Total Revenues	17,543,212.93	18,086,204.59	20,202,248.55	22,008,939.00	1,806,690.45	8.21%
Total Cash Available	23,505,875.32	24,263,004.77	26,426,306.85	26,162,311.00	(263,995.85)	-1.01%
EXPENSES						
Monthly Bills	3,272,566.51	3,309,063.24	3,467,551.86	4,035,489.00	567,937.14	14.07%
Salaries	9,039,899.18	9,716,942.94	10,351,413.17	12,871,770.00	2,520,356.83	19.58%
Health Insurance & Benefits	1,558,021.02	1,719,699.62	1,927,238.84	2,513,075.00	585,836.16	23.31%
PERSI & FICA-MDCR	1,663,822.00	1,791,184.12	1,907,175.27	2,449,170.00	541,994.73	22.13%
Food Service Payroll	501,117.02	559,226.87	648,720.76	808,596.00	159,875.24	19.77%
Transfers	-	-	-	-	-	0.00%
Total Expenses	16,035,425.73	17,096,116.79	18,302,099.90	22,678,100.00	4,376,000.10	19.30%
Ending Cash Balance	\$ 7,470,449.59	\$ 7,166,887.98	\$ 8,124,206.95	\$ 3,484,211.00	\$ 4,639,995.95	133.17%
Sweep Account Balance	\$ 7,470,449.59	\$ 7,790,842.74	\$ 8,124,206.95			
Investments Balance	-	-	-			
Total Cash	\$ 7,470,449.59	\$ 7,790,842.74	\$ 8,124,206.95			
Difference	\$ -	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	1,105.72			24,307.80	27,285.78	-
232 Local Programs	7,500.00			18,123.98	79,950.38	52,389.86
233 Albertson's Grants	-			-	-	-
241 Drivers Education	-			15,963.31	10,439.31	-
242 State LEP	-			144,853.00	143,522.00	149,156.00
243 State Professional Technical	-		14,570.00	91,846.34	127,059.95	187,470.17
244 State Misc. Grants	6,657.30	123,704.12	6,668.32	175,827.66	325,064.11	292,612.53
245 State Technology Grants	-		62,744.00	161,843.27	201,577.96	356,231.02
246 State Substance Abuse	11,529.00	14,050.00		45,112.00	39,139.00	30,472.00
247 State Literacy Grant				-	-	-
249 ISEE Phase II Grant	-			-	-	-
251 Title I-A Improving Basic Programs	65,533.48		77,275.45	688,396.70	613,520.47	733,054.88
253 Title I-C Migratory Children	11,720.99	10.00	11,198.16	138,214.89	143,819.77	121,892.49
257 Title VI-B - IDEA	59,356.56		74,002.42	569,871.60	571,801.86	599,259.21
258 Title VI-B - IDEA Preschool	3,143.97		9,053.88	23,854.22	36,094.32	22,069.00
261 Title IV-A Student Support			1,135.70	-	-	7,949.67
262 Title V-B Rural Education			5,618.48	-	-	58,188.75
263 Perkins III Vocational Ed.	32,327.10			52,807.03	19,738.31	-
270 Title III-English Language Acquisition	677.00		2,692.40	55,955.75	47,523.05	82,705.70
271 Title II-A Improving Teacher Quality	1,690.09		9,470.40	144,887.88	106,480.59	123,697.21
272 Title VI Rural & Low Income	6,998.40			38,316.47	36,060.93	-
273 Title IV-A Safe and Drug Free Schools	-			-	-	-
274 Title IV-A 21st Century Grant	-			-	-	-
282 Title II-D Technology	-			-	-	-
310 Bond & Interest	22,885.44	28,618.46	25,663.47	3,094,405.43	3,141,897.80	3,315,336.71
410 Capital Projects	5,609.21	582.28		55,316.09	21,782.67	8,057.81
420 Plant & Facility	6,281.00	7,413.82	8,266.11	890,427.49	931,838.92	1,081,105.89
Total of All Funds	243,015.26	174,378.68	308,358.79	6,430,330.91	6,624,597.18	7,221,648.90

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>
230 Local Contributions	250.00	-	-	14,568.24	12,000.00	13,750.00
231 Local Copier Maintenance	5,736.81	-	-	58,274.87	25,094.34	-
232 Local Programs	227.27	3,746.04	15,046.43	16,637.48	55,313.40	42,051.74
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	81.10	2,234.53	103.20	12,822.72	22,561.19	14,551.96
242 State LEP	11,749.16	12,225.19	12,191.56	120,383.31	118,917.03	121,173.18
243 State Professional Technical	14,073.07	10,153.14	29,262.57	76,996.22	87,885.96	98,406.35
244 State Misc. Grants	31,145.60	19,412.28	16,239.05	295,977.72	296,007.88	221,367.51
245 State Technology Grants	2,913.89	3,784.19	1,845.40	153,769.46	190,488.07	271,323.54
246 State Substance Abuse	525.00	-	-	713.43	244.37	-
247 State Literacy Grant	-	2,724.89	4,730.80	-	2,724.89	79,752.61
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	69,893.05	69,905.99	79,537.34	691,719.45	678,042.88	739,816.91
253 Title I-C Migratory Children	12,275.39	12,218.11	9,466.17	133,834.11	126,887.74	103,861.96
257 Title VI-B - IDEA	56,379.90	39,692.88	66,051.05	558,322.23	603,470.13	610,346.08
258 Title VI-B - IDEA Preschool	3,406.21	4,961.48	6,001.78	24,683.02	41,584.40	31,198.54
261 Title IV-A Student Support			1,135.70	-	-	9,085.37
262 Title V-B Rural Education			5,618.48	-	-	44,952.07
263 Perkins III Vocational Ed.	7,227.05	6,330.43	3,289.51	41,621.07	43,911.35	47,100.09
270 Title III-English Language Acquisition	8,072.81	1,648.15	(1,623.08)	59,784.32	47,860.61	49,726.84
271 Title II-A Improving Teacher Quality	3,208.05	7,834.53	7,578.19	139,623.62	105,358.99	117,255.43
272 Title VI Rural & Low Income	6,842.39	7,346.56	-	33,963.12	35,303.88	0.07
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,868,667.52	2,876,292.52	2,872,367.52
410 Capital Projects	1,076,496.40	27,371.16	887,852.32	8,582,315.69	7,845,057.64	1,201,449.93
420 Plant & Facility	31,685.05	30,528.85	(827,117.28)	452,191.88	1,562,442.76	813,090.71
Total of All Funds	1,342,188.20	262,118.40	317,209.19	14,338,724.15	14,777,450.03	7,507,286.56

<i>Fund Title</i>	<i>Cash Balance</i>				
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	<i>Difference</i>
230 Local Contributions	11,765.72	-	-	11,765.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	36,247.89	-	15,046.43	21,201.46	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,736.28	-	103.20	23,633.08	-
242 State LEP	63,724.78	-	12,191.56	51,533.22	-
243 State Professional Technical	50,116.10	14,570.00	29,262.57	35,423.53	-
244 State Misc. Grants	237,030.94	6,668.32	16,239.05	227,460.21	-
245 State Technology Grants	75,254.86	62,744.00	1,845.40	136,153.46	-
246 State Substance Abuse	131,336.25	-	-	131,336.25	-
247 State Literacy Grant	112,263.70	-	4,730.80	107,532.90	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(78,253.47)	77,275.45	79,537.34	(80,515.36)	-
253 Title I-C Migratory Children	9,545.14	11,198.16	9,466.17	11,277.13	-
257 Title VI-B - IDEA	(70,290.44)	74,002.42	66,051.05	(62,339.07)	-
258 Title VI-B - IDEA Preschool	(6,021.09)	9,053.88	6,001.78	(2,968.99)	-
261 Title IV-A Student Support	(1,135.70)	1,135.70	1,135.70	(1,135.70)	-
262 Title V-B Rural Education	13,236.68	5,618.48	5,618.48	13,236.68	-
263 Perkins III Vocational Ed.	(37,324.80)	-	3,289.51	(40,614.31)	-
270 Title III-English Language Acquisition	(2,844.41)	2,692.40	(1,623.08)	1,471.07	-
271 Title II-A Improving Teacher Quality	(28,910.36)	9,470.40	7,578.19	(27,018.15)	-
272 Title VI Rural & Low Income	(22,291.74)	-	-	(22,291.74)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,624,645.49	25,663.47	-	2,650,308.96	-
410 Capital Projects	887,852.32	-	887,852.32	(0.00)	-
420 Plant & Facility	1,385,454.11	8,266.11	(827,117.28)	2,220,837.50	-
Total	\$ 5,415,138.25	\$ 308,358.79	\$ 317,209.19	\$ 5,406,287.85	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
04/01/18	Beginning Balance			\$ 15,193,322.27
04/05/18	State of Idaho-Nurse Grant Revenue	6,668.32		15,199,990.59
04/11/18	State of Idaho-CTE PQI Grant Revenue	14,570.00		15,214,560.59
04/13/18	State of Idaho-Federal Program Revenue	190,446.89		15,405,007.48
04/24/18	State of Idaho-Technology Revenue	62,744.00		15,467,751.48
04/25/18	State of Idaho-IT Staffing Revenue	17,767.00		15,485,518.48
04/26/18	State of Idaho-Ag Replacement Tax Revenue	13,178.50		15,498,696.98
04/27/18	State of Idaho-Gifted & Talented Revenue	5,396.00		15,504,092.98
04/27/18	Jerome & Gooding County Property Taxes, FS-Reimburse Apr Salary & Benefits, Misc.	93,151.15		15,597,244.13
04/30/18	DL Evans-Interest on Sweep Account	19,075.93		15,616,320.06
				15,616,320.06
				15,616,320.06
04/30/18	Post April AP Bills		433,986.25	15,182,333.81
04/30/18	Post April Salary & Benefits		1,651,839.12	13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
				13,530,494.69
Total		\$ 422,997.79	\$ 2,085,825.37	\$ 13,530,494.69

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	8,124,206.95	8,124,206.95
230 Local Contributions	11,765.72	
231 Local Copier Maintenance		
232 Local Programs	21,201.46	
233 Albertson's Grants		
241 Drivers Education	23,633.08	
242 State LEP	51,533.22	
243 State Professional Technical	35,423.53	
244 State Misc. Grants	227,460.21	
245 State Technology Grants	136,153.46	
246 State Substance Abuse	131,336.25	
247 State Literacy Grant	107,532.90	
249 ISEE Phase II Grant		
251 Title I-A Improving Basic Programs	(80,515.36)	
253 Title I-C Migratory Children	11,277.13	
257 Title VI-B - IDEA	(62,339.07)	
258 Title VI-B - IDEA Preschool	(2,968.99)	
261 Title IV-A Student Support	(1,135.70)	
262 Title V-B Rural Education	13,236.68	
263 Perkins III Vocational Ed.	(40,614.31)	
270 Title III-English Language Acquisition	1,471.07	
271 Title II-A Improving Teacher Quality	(27,018.15)	
272 Title VI Rural & Low Income	(22,291.74)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		535,141.39
310 Bond & Interest	2,650,308.96	2,650,308.96
410 Capital Projects	-	-
420 Plant & Facility	2,220,837.50	2,220,837.50
Total of Accounts	\$ 13,530,494.80	\$ 13,530,494.80
Difference of ledger to cash totals		-
Checks not cleared		33,632.66
Sweep account balances		13,530,494.69
Bank balance - DL Evans Sweep Account		13,564,127.27
Sweep Account reconciliation difference		\$ (0.08)

Checking account reconciliation for April 30.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	294,206.52	1,027,398.62	113,056.56	73,933.11	15,253.47	180,925.47	1,704,773.75
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	15,046.43						15,046.43
233 Albertson's Grants							-
241 Drivers Education	103.20						103.20
242 State LEP		8,772.75	993.09	624.02	135.05	1,666.65	12,191.56
243 State Professional Technical	26,329.89	2,442.54	276.51	185.29	28.34		29,262.57
244 State Misc. Grants	7,166.29	6,116.54	692.39	460.20	104.88	1,698.75	16,239.05
245 State Technology Grants	1,845.40						1,845.40
246 State Substance Abuse							-
247 State Literacy Grant		3,424.92	387.70	248.84	52.06	617.28	4,730.80
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	11,528.04	44,786.98	4,962.82	3,152.75	787.20	14,319.55	79,537.34
253 Title I-C Migratory Children	219.71	5,869.91	664.46	440.37	111.24	2,160.48	9,466.17
257 Title VI-B - IDEA	13,321.08	35,491.65	3,848.05	2,659.78	604.16	10,126.33	66,051.05
258 Title VI-B - IDEA Preschool	3,177.05	1,922.77	115.78	144.71	24.19	617.28	6,001.78
261 Title IV-A Student Support		724.14	81.97	18.97	14.32	296.30	1,135.70
262 Title V-B Rural Education		4,028.42	456.02	287.71	62.39	783.94	5,618.48
263 Perkins III Vocational Ed.		2,495.68	282.51	167.58	35.11	308.63	3,289.51
270 Title III-English Language Acquisition	282.11	(1,800.00)		(105.19)			(1,623.08)
271 Title II-A Improving Teacher Quality	25.49	6,000.92	429.13	449.07	56.30	617.28	7,578.19
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		37,825.20	4,169.22	2,701.40	803.21	18,343.40	63,842.43
310 Bond & Interest							-
410 Capital Projects	887,852.32						887,852.32
420 Plant & Facility	(827,117.28)						(827,117.28)
Total of All Funds	433,986.25	1,185,501.04	130,416.21	85,368.61	18,071.92	232,481.34	2,085,825.37
Total Payroll & A.P.	433,986.25	1,651,839.12	466,338.08			-	2,085,825.37
Difference	-	-					-