

Maintenance and Operation Fund Cash Flow for FY 2017-18

July, 31						
Current Months Activity						
	2015-16	2016-17	Actual 2017-18	Budget 2017-18	YTD Activity 2017-18	%
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,177,411.20	\$ 6,235,513.55	\$ 4,153,372.00	\$ 2,082,141.55	66.61%
REVENUES						
Taxes - Local Levies	209,450.31	237,427.09	256,936.24	654,500.00	256,936.24	39.26%
State Support Payments	499,782.81	390,013.23	524,132.31	19,137,119.00	524,132.31	2.74%
Other State Support	27,431.00	13,178.50	413,605.70	1,224,986.00	413,605.70	33.76%
Food Service Payroll	44,731.83	50,671.67	58,595.95	808,596.00	58,595.95	7.25%
Other Local Receipts	5,321.97	7,999.33	31,265.05	183,738.00	31,265.05	17.02%
Misc. Receipts	134.20			-	-	0.00%
Transfers	-			-	-	0.00%
Expenses Reversed	21,946.84	22,434.54	1,320.00	-	1,320.00	0.00%
Total Revenues	808,798.96	721,724.36	1,285,855.25	22,008,939.00	1,285,855.25	5.84%
Total Cash Available	6,771,461.35	6,899,135.56	7,521,368.80	26,162,311.00	3,367,996.80	12.87%
EXPENSES						
Monthly Bills	234,603.93	321,522.92	444,188.42	4,035,489.00	444,188.42	11.01%
Salaries	861,972.75	906,052.32	981,990.73	12,871,770.00	981,990.73	7.63%
Health Insurance & Benefits	148,037.16	156,397.32	175,177.95	2,513,075.00	175,177.95	6.97%
PERSI & FICA-MDCR	160,635.13	168,730.63	182,552.02	2,449,170.00	182,552.02	7.45%
Food Service Payroll	44,731.83	50,671.67	58,595.95	808,596.00	58,595.95	7.25%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,449,980.80	1,603,374.86	1,842,505.07	22,678,100.00	1,842,505.07	8.12%
Ending Cash Balance	\$ 5,321,480.55	\$ 5,295,760.70	\$ 5,678,863.73	\$ 3,484,211.00	\$ 1,525,491.73	43.78%
Year to Date Activity						
	2015-16	2016-17	Actual 2017-18	Budget 2017-18	Difference	%
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,177,411.20	\$ 6,235,513.55	\$ 4,153,372.00	\$ 2,082,141.55	100.00%
REVENUES						
Taxes - Local Levies	209,450.31	237,427.09	256,936.24	654,500.00	397,563.76	60.74%
State Support Payments	499,782.81	390,013.23	524,132.31	19,137,119.00	18,612,986.69	97.26%
Other State Support	27,431.00	13,178.50	413,605.70	1,224,986.00	811,380.30	66.24%
Food Service Payroll	44,731.83	50,671.67	58,595.95	808,596.00	750,000.05	92.75%
Other Local Receipts	5,321.97	7,999.33	31,265.05	183,738.00	152,472.95	82.98%
Misc. Receipts	134.20	-	-	-	-	0.00%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	21,946.84	22,434.54	1,320.00	-	(1,320.00)	0.00%
Total Revenues	808,798.96	721,724.36	1,285,855.25	22,008,939.00	20,723,083.75	94.16%
Total Cash Available	6,771,461.35	6,899,135.56	7,521,368.80	26,162,311.00	22,805,225.30	87.17%
EXPENSES						
Monthly Bills	234,603.93	321,522.92	444,188.42	4,035,489.00	3,591,300.58	88.99%
Salaries	861,972.75	906,052.32	981,990.73	12,871,770.00	11,889,779.27	92.37%
Health Insurance & Benefits	148,037.16	156,397.32	175,177.95	2,513,075.00	2,337,897.05	93.03%
PERSI & FICA-MDCR	160,635.13	168,730.63	182,552.02	2,449,170.00	2,266,617.98	92.55%
Food Service Payroll	44,731.83	50,671.67	58,595.95	808,596.00	750,000.05	92.75%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,449,980.80	1,603,374.86	1,842,505.07	22,678,100.00	20,835,594.93	91.88%
Ending Cash Balance	\$ 5,321,480.55	\$ 5,295,760.70	\$ 5,678,863.73	\$ 3,484,211.00	\$ 2,194,652.73	62.99%
Sweep Account Balance	\$ 5,321,480.55	\$ 5,295,760.70	\$ 5,678,917.31			
Investments Balance	-	-	-			
Total Cash	\$ 5,321,480.55	\$ 5,295,760.70	\$ 5,678,917.31			
Difference	\$ -	\$ -	\$ 53.58			

<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	10.00	2,191.44		10.00	2,191.44	-
232 Local Programs			2,500.00	-	-	2,500.00
233 Albertson's Grants				-	-	-
241 Drivers Education	4,213.31			4,213.31	-	-
242 State LEP				-	-	-
243 State Professional Technical			29,451.55	-	-	29,451.55
244 State Misc. Grants	19,999.17	2,446.40	20,073.42	19,999.17	2,446.40	20,073.42
245 State Technology Grants				-	-	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
249 ISEE Phase II Grant				-	-	-
251 Title I-A Improving Basic Programs	66,460.30	75,689.71	72,776.31	66,460.30	75,689.71	72,776.31
253 Title I-C Migratory Children	14,343.65	39,306.39	26,188.70	14,343.65	39,306.39	26,188.70
257 Title VI-B - IDEA	67,929.27	64,473.05	54,964.18	67,929.27	64,473.05	54,964.18
258 Title VI-B - IDEA Preschool	2,577.41	4,187.56		2,577.41	4,187.56	-
263 Perkins IV Vocational Ed.		3,537.53		-	3,537.53	-
270 Title III-English Language Acquisition	4,144.24	16,645.09	31,355.78	4,144.24	16,645.09	31,355.78
271 Title II-A Improving Teacher Quality	8,472.34	16,322.05	14,019.97	8,472.34	16,322.05	14,019.97
272 Title VI Rural & Low Income	7,559.22	5,939.46	6,157.94			
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Title IV-A 21st Century Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	854,547.03	1,016,774.85	1,039,728.08	854,547.03	1,016,774.85	1,039,728.08
410 Capital Projects	6,056.47	4,897.04	788.04	6,056.47	4,897.04	788.04
420 Plant & Facility	216,786.76	246,186.32	242,860.34	216,786.76	246,186.32	242,860.34
Total of All Funds	1,273,099.17	1,498,596.89	1,540,864.31	1,265,539.95	1,492,657.43	1,534,706.37

<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	1,500.00	3,500.00	-	1,500.00	3,500.00	-
231 Local Copier Maintenance	4,835.84	5,396.26	-	4,835.84	5,396.26	-
232 Local Programs	-	-	-	-	-	-
233 Albertson's Grants	-	-	3,600.00	-	-	3,600.00
241 Drivers Education	5,755.41	6,503.85	6,594.85	5,755.41	6,503.85	6,594.85
242 State LEP	12,186.92	11,749.61	11,775.21	12,186.92	11,749.61	11,775.21
243 State Professional Technical	2,638.93	5,240.41	3,186.25	2,638.93	5,240.41	3,186.25
244 State Misc. Grants	20,713.94	47,500.46	18,523.96	20,713.94	47,500.46	18,523.96
245 State Technology Grants	7,115.69	86,335.80	54,797.99	7,115.69	86,335.80	54,797.99
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	-	4,266.97	-	-	4,266.97
249 ISEE Phase II Grant	869.29	-	-	869.29	-	-
251 Title I-A Improving Basic Programs	61,331.24	65,115.95	65,321.21	61,331.24	65,115.95	65,321.21
253 Title I-C Migratory Children	26,041.96	18,552.93	15,706.59	26,041.96	18,552.93	15,706.59
257 Title VI-B - IDEA	43,145.56	49,391.99	47,262.81	43,145.56	49,391.99	47,262.81
258 Title VI-B - IDEA Preschool	1,164.15	1,269.56	1,563.88	1,164.15	1,269.56	1,563.88
263 Perkins IV Vocational Ed.	3,073.22	3,147.53	3,214.95	3,073.22	3,147.53	3,214.95
270 Title III-English Language Acquisition	29,364.29	-	11,187.64	29,364.29	-	11,187.64
271 Title II-A Improving Teacher Quality	9,576.88	1,452.23	6,089.11	9,576.88	1,452.23	6,089.11
272 Title VI Rural & Low Income	7,557.78	5,782.36	6,348.63	7,557.78	5,782.36	6,348.63
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	600.00	600.00	600.00	600.00	600.00	600.00
410 Capital Projects	464,486.56	1,758,239.54	-	464,486.56	1,758,239.54	-
420 Plant & Facility	21,800.84	2,895.46	81,370.22	21,800.84	2,895.46	81,370.22
Total of All Funds	723,758.50	2,072,673.94	341,410.27	723,758.50	2,072,673.94	341,410.27

<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	25,515.72	-	-	25,515.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	10,863.34	2,500.00	-	13,363.34	-
233 Albertson's Grants	4,658.15	-	3,600.00	1,058.15	-
241 Drivers Education	38,185.04	-	6,594.85	31,590.19	-
242 State LEP	23,550.40	-	11,775.21	11,775.19	-
243 State Professional Technical	(53,640.29)	29,451.55	3,186.25	(27,374.99)	-
244 State Misc. Grants	145,458.19	20,073.42	18,523.96	147,007.65	-
245 State Technology Grants	51,245.98	-	54,797.99	(3,552.01)	-
246 State Substance Abuse	100,864.25	-	-	100,864.25	-
247 State Literacy Grant	69,309.84	-	4,266.97	65,042.87	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(73,753.33)	72,776.31	65,321.21	(66,298.23)	-
253 Title I-C Migratory Children	(6,753.40)	26,188.70	15,706.59	3,728.71	-
257 Title VI-B - IDEA	(51,252.20)	54,964.18	47,262.81	(43,550.83)	-
258 Title VI-B - IDEA Preschool	6,160.55	-	1,563.88	4,596.67	-
263 Perkins IV Vocational Ed.	6,485.78	-	3,214.95	3,270.83	-
270 Title III-English Language Acquisition	(31,507.79)	31,355.78	11,187.64	(11,339.65)	-
271 Title II-A Improving Teacher Quality	(33,459.93)	14,019.97	6,089.11	(25,529.07)	-
272 Title VI Rural & Low Income	(9,594.45)	6,157.94	6,348.63	(9,785.14)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,207,339.77	1,039,728.08	600.00	3,246,467.85	-
410 Capital Projects	1,193,392.12	788.04	-	1,194,180.16	-
420 Plant & Facility	1,952,822.32	242,860.34	81,370.22	2,114,312.44	-
Total	\$ 5,575,890.06	\$ 1,540,864.31	\$ 341,410.27	\$ 6,775,344.10	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
07/01/17	Beginning Balance			\$ 11,811,403.50
07/05/17	State of Idaho-Nurse Grant Revenue	20,073.42		11,831,476.92
07/17/17	State of Idaho-Base Support	524,132.31		12,355,609.23
07/20/17	State of Idaho-IQPS Grant Revenue	29,451.55		12,385,060.78
07/20/17	State of Idaho-Medicaid Revenue	399,725.22		12,784,786.00
07/21/17	State of Idaho-Medicaid Revenue	701.98		12,785,487.98
07/26/17	State of Idaho-Ag Property Tax Revenue	13,178.50		12,798,666.48
07/26/17	Jerome & Lincoln County Taxes, FS Worker Comp Reimbursement, JHS Stipends, Misc	1,520,722.19		14,319,388.67
07/27/17	State of Idaho-Federal Program Revenue	205,452.88		14,524,841.55
07/31/17	Gooding County Taxes, FS-Reimburse July Salary & Benefits, Misc Revenue	105,062.91		14,629,904.46
07/31/17	DL Evans-Interest on Sweep Account	8,218.60		14,638,123.06
				14,638,123.06
				14,638,123.06
07/31/17	Post July AP Bills		613,597.85	14,024,525.21
07/31/17	Post July Salary & Benefits		1,570,317.49	12,454,207.72
				12,454,207.72
				12,454,207.72
				12,454,207.72
				12,454,207.72
Total		\$ 2,826,719.56	\$ 2,183,915.34	\$ 12,454,207.72

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	5,678,917.31	5,678,917.31
230 Local Contributions	25,515.72	
231 Local Copier Maintenance	-	
232 Local Programs	13,363.34	
233 Albertson's Grants	1,058.15	
241 Drivers Education	31,590.19	
242 State LEP	11,775.19	
243 State Professional Technical	(27,374.99)	
244 State Misc. Grants	147,007.65	
245 State Technology Grants	(3,552.01)	
246 State Substance Abuse	100,864.25	
247 State Literacy Grant	65,042.87	
249 ISEE Phase II Grant	-	
251 Title I-A Improving Basic Programs	(66,298.23)	
253 Title I-C Migratory Children	3,728.71	
257 Title VI-B - IDEA	(43,550.83)	
258 Title VI-B - IDEA Preschool	4,596.67	
263 Perkins IV Vocational Ed.	3,270.83	
270 Title III-English Language Acquisition	(11,339.65)	
271 Title II-A Improving Teacher Quality	(25,529.07)	
272 Title VI Rural & Low Income	(9,785.14)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology	-	220,383.65
310 Bond & Interest	3,246,467.85	3,246,467.85
410 Capital Projects	1,194,180.16	1,194,180.16
420 Plant & Facility	2,114,312.44	2,114,312.44
Total of Accounts	\$ 12,454,261.41	\$ 12,454,261.41
Difference of ledger to cash totals		53.58
Checks not cleared		12,526.03
Sweep account balances		12,454,207.72
Bank balance - DL Evans Sweep Account		12,466,672.20
Sweep Account reconciliation difference		\$ (61.55)

Checking account reconciliation for July 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	444,188.42	981,990.73	109,397.38	70,367.08	14,828.41	160,349.54	1,781,121.56
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs							-
233 Albertson's Grants	3,600.00						3,600.00
241 Drivers Education	522.08	5,082.00	575.28	356.54	58.95		6,594.85
242 State LEP		8,574.88	970.65	610.21	133.07	1,486.40	11,775.21
243 State Professional Technical	210.04	2,480.66	280.80	185.95	28.80		3,186.25
244 State Misc. Grants	15,586.40	1,976.00	223.69	151.16	35.38	551.33	18,523.96
245 State Technology Grants	54,797.99						54,797.99
246 State Substance Abuse							-
247 State Literacy Grant		3,083.83	349.09	224.70	48.45	560.90	4,266.97
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	914.13	42,714.10	4,780.79	3,010.77	785.79	13,115.63	65,321.21
253 Title I-C Migratory Children	605.93	10,765.66	1,178.61	732.30	180.48	2,243.61	15,706.59
257 Title VI-B - IDEA	15.00	32,461.90	3,674.69	2,386.26	580.65	8,144.31	47,262.81
258 Title VI-B - IDEA Preschool		824.36	93.32	63.06	22.24	560.90	1,563.88
263 Perkins IV Vocational Ed.		2,457.46	278.19	164.01	34.84	280.45	3,214.95
270 Title III-English Language Acquisition	11,187.64						11,187.64
271 Title II-A Improving Teacher Quality		4,724.33	402.35	347.62	53.91	560.90	6,089.11
272 Title VI Rural & Low Income		4,577.54	518.17	339.45	72.12	841.35	6,348.63
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		38,962.59	4,303.84	2,787.56	819.04	14,510.48	61,383.51
310 Bond & Interest	600.00						600.00
410 Capital Projects							-
420 Plant & Facility	81,370.22						81,370.22
Total of All Funds	613,597.85	1,140,676.04	127,026.85	81,726.67	17,682.13	203,205.80	2,183,915.34
Total Payroll & A.P.	613,597.85	1,570,317.49					2,183,915.34
Difference	-	-					-