

**Maintenance and Operation Fund Cash Flow for FY 2017-18**

<i>September, 30</i>	<i>Current Months Activity</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>
<b>Beginning Cash Balance</b>	\$ 12,311,642.65	\$ 12,528,000.58	\$ 13,417,551.11	\$ 4,153,372.00	\$ 9,264,179.11	223.05%
<b>REVENUES</b>						
Taxes - Local Levies	25,367.36	4,455.78	1,747.14	654,500.00	261,202.02	39.91%
State Support Payments				19,137,119.00	9,845,224.31	51.45%
Other State Support	27,169.61	184,636.23	8,556.68	1,224,986.00	461,295.59	37.66%
Food Service Payroll	99,386.29	109,377.63	71,399.10	808,596.00	191,613.94	23.70%
Other Local Receipts	4,968.03	5,564.85	9,695.19	183,738.00	25,078.40	13.65%
Misc. Receipts		424.78		-	1,133.19	0.00%
Transfers				-	-	0.00%
Expenses Reversed	380.00	1,703.61	247.55	-	26,771.12	0.00%
<b>Total Revenues</b>	<b>157,271.29</b>	<b>306,162.88</b>	<b>91,645.66</b>	<b>22,008,939.00</b>	<b>10,812,318.57</b>	<b>49.13%</b>
<b>Total Cash Available</b>	<b>12,468,913.94</b>	<b>12,834,163.46</b>	<b>13,509,196.77</b>	<b>26,162,311.00</b>	<b>20,076,497.68</b>	<b>76.74%</b>
<b>EXPENSES</b>						
Monthly Bills	380,412.44	348,663.13	348,979.59	4,035,489.00	1,089,181.44	26.99%
Salaries	901,205.33	976,570.26	1,054,495.45	12,871,770.00	3,007,581.54	23.37%
Health Insurance & Benefits	156,474.32	172,819.81	198,480.33	2,513,075.00	547,991.09	21.81%
PERSI & FICA-MDCR	165,621.17	179,546.78	194,415.21	2,449,170.00	558,581.77	22.81%
Food Service Payroll	52,949.41	57,847.25	71,399.10	808,596.00	191,613.94	23.70%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,656,662.67</b>	<b>1,735,447.23</b>	<b>1,867,769.68</b>	<b>22,678,100.00</b>	<b>5,394,949.78</b>	<b>23.79%</b>
<b>Ending Cash Balance</b>	<b>\$ 10,812,251.27</b>	<b>\$ 11,098,716.23</b>	<b>\$ 11,641,427.09</b>	<b>\$ 3,484,211.00</b>	<b>\$ 14,681,547.90</b>	<b>421.37%</b>
<b>Year to Date Activity</b>						
	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>Difference</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 5,962,662.39	\$ 6,177,411.20	\$ 6,224,058.30	\$ 4,153,372.00	\$ 2,070,686.30	149.86%
<b>REVENUES</b>						
Taxes - Local Levies	237,498.54	241,882.87	261,202.02	654,500.00	393,297.98	60.09%
State Support Payments	8,708,109.81	9,105,106.23	9,845,224.31	19,137,119.00	9,291,894.69	48.55%
Other State Support	307,374.25	277,067.12	461,295.59	1,224,986.00	763,690.41	62.34%
Food Service Payroll	144,118.12	160,049.30	191,613.94	808,596.00	616,982.06	76.30%
Other Local Receipts	21,048.80	16,571.19	25,078.40	183,738.00	158,659.60	86.35%
Misc. Receipts	134.20	424.78	1,133.19	-	(1,133.19)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	22,326.84	24,138.15	26,771.12	-	(26,771.12)	0.00%
<b>Total Revenues</b>	<b>9,440,610.56</b>	<b>9,825,239.64</b>	<b>10,812,318.57</b>	<b>22,008,939.00</b>	<b>11,196,620.43</b>	<b>50.87%</b>
<b>Total Cash Available</b>	<b>15,403,272.95</b>	<b>16,002,650.84</b>	<b>17,036,376.87</b>	<b>26,162,311.00</b>	<b>13,267,306.73</b>	<b>50.71%</b>
<b>EXPENSES</b>						
Monthly Bills	842,883.76	935,891.57	1,089,181.44	4,035,489.00	2,946,307.56	73.01%
Salaries	2,658,313.89	2,802,969.68	3,007,581.54	12,871,770.00	9,864,188.46	76.63%
Health Insurance & Benefits	452,884.59	486,306.49	547,991.09	2,513,075.00	1,965,083.91	78.19%
PERSI & FICA-MDCR	492,821.32	518,717.57	558,581.77	2,449,170.00	1,890,588.23	77.19%
Food Service Payroll	144,118.12	160,049.30	191,613.94	808,596.00	616,982.06	76.30%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>4,591,021.68</b>	<b>4,903,934.61</b>	<b>5,394,949.78</b>	<b>22,678,100.00</b>	<b>17,283,150.22</b>	<b>76.21%</b>
<b>Ending Cash Balance</b>	<b>\$ 10,812,251.27</b>	<b>\$ 11,098,716.23</b>	<b>\$ 11,641,427.09</b>	<b>\$ 3,484,211.00</b>	<b>\$ 8,157,216.09</b>	<b>234.12%</b>
Sweep Account Balance	\$ 10,812,251.27	\$ 11,098,716.23	\$ 11,641,427.09			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 10,812,251.27</b>	<b>\$ 11,098,716.23</b>	<b>\$ 11,641,427.09</b>			
<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

<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	2,211.44	2,315.42	-	5,810.51	4,506.86	-
232 Local Programs	-	35,475.00	5,867.94	10,000.00	35,475.00	8,367.94
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	3,439.31	-	7,963.31	3,439.31	-
242 State LEP	-	-	-	-	-	-
243 State Professional Technical	26,499.72	36,218.80	28,956.62	26,499.72	56,181.45	58,408.17
244 State Misc. Grants	75,000.00	-	200.00	94,999.17	2,446.40	20,273.42
245 State Technology Grants	25,699.27	-	-	25,699.27	-	-
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	61,162.07	78,381.19	76,325.90	188,953.61	219,186.85	214,423.42
253 Title I-C Migratory Children	13,576.85	10,597.42	10,501.63	55,815.68	68,456.74	53,704.92
257 Title VI-B - IDEA	44,526.54	67,076.89	49,548.46	155,601.37	180,941.93	151,775.45
258 Title VI-B - IDEA Preschool	1,164.15	1,269.56	-	4,905.71	6,726.68	-
261 Title IV-A Student Support	-	-	-	-	-	-
262 Title V-B Rural Education	-	-	6,348.59	-	-	6,348.59
263 Perkins III Vocational Ed.	-	-	-	20,479.93	19,738.31	-
270 Title III-English Language Acquisition	100.00	-	500.00	33,608.53	16,645.09	43,043.42
271 Title II-A Improving Teacher Quality	8,519.60	2,220.99	7,797.75	26,568.82	19,995.27	27,906.83
272 Title VI Rural & Low Income	7,557.82	5,795.00	-	22,674.82	17,516.82	12,506.57
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	618,728.17	392,890.01	512,847.03	1,484,580.15	1,409,821.22	1,563,862.04
410 Capital Projects	5,723.54	4,314.67	822.54	17,494.49	13,668.16	2,313.49
420 Plant & Facility	225,875.08	240,252.15	48,118.71	445,849.49	486,925.55	533,324.91
<b>Total of All Funds</b>	<b>1,116,344.25</b>	<b>880,246.41</b>	<b>747,835.17</b>	<b>2,627,504.58</b>	<b>2,561,671.64</b>	<b>2,696,259.17</b>

	<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	-	-	2,500.00	5,500.00	5,500.00	5,750.00
231 Local Copier Maintenance	7,481.62	6,615.23	-	18,332.87	19,622.17	-
232 Local Programs	-	9,512.66	5,870.71	253.38	9,512.66	8,484.57
233 Albertson's Grants	114.24	-	-	114.24	-	7,699.68
241 Drivers Education	1,072.08	1,494.93	3,777.62	12,324.99	12,976.83	10,887.41
242 State LEP	12,679.96	12,018.55	12,417.53	37,109.75	35,517.94	35,967.94
243 State Professional Technical	5,700.57	4,715.77	4,832.84	15,252.35	13,071.13	15,036.40
244 State Misc. Grants	51,659.50	31,312.51	36,419.58	100,623.61	112,364.81	68,037.48
245 State Technology Grants	3,434.56	4,211.06	49,382.39	79,965.77	129,979.37	202,898.94
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	-	23,131.59	-	-	75,021.81
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	75,476.00	70,332.44	72,901.83	197,969.31	213,829.58	214,549.94
253 Title I-C Migratory Children	11,167.39	11,912.32	8,844.90	50,766.20	41,042.67	35,053.12
257 Title VI-B - IDEA	51,493.37	60,739.56	62,265.06	139,165.47	177,033.44	159,076.33
258 Title VI-B - IDEA Preschool	1,269.56	1,882.62	3,434.66	3,597.86	4,421.74	6,562.42
261 Title IV-A Student Support	-	-	1,135.25	-	-	1,135.25
262 Title V-B Rural Education	-	-	5,622.71	-	-	5,622.71
263 Perkins III Vocational Ed.	3,148.10	3,214.95	3,289.51	9,410.79	9,510.00	9,719.38
270 Title III-English Language Acquisition	-	1,934.30	8,961.32	29,364.29	2,218.25	20,648.96
271 Title II-A Improving Teacher Quality	27,017.67	37,017.35	31,230.32	45,114.15	40,690.57	45,117.18
272 Title VI Rural & Low Income	5,782.76	6,132.16	-	20,898.36	17,709.52	12,697.22
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	(264.87)	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,041,446.26	2,061,921.26	2,074,571.26
410 Capital Projects	53,906.54	1,436,490.71	4,745.00	1,450,170.17	4,289,798.86	4,745.00
420 Plant & Facility	12,369.05	661,269.21	226,485.11	268,334.11	978,736.36	1,319,683.45
<b>Total of All Funds</b>	<b>323,772.97</b>	<b>2,360,806.33</b>	<b>566,983.06</b>	<b>4,527,454.36</b>	<b>8,175,457.16</b>	<b>4,338,966.45</b>

<b>Fund Title</b>	<b>Cash Balance</b>				
	<b>Beginning</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending</b>	<b>Difference</b>
230 Local Contributions	22,265.72	-	2,500.00	19,765.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	10,749.48	5,867.94	5,870.71	10,746.71	-
233 Albertson's Grants	(3,041.53)	-	-	(3,041.53)	-
241 Drivers Education	31,075.25	-	3,777.62	27,297.63	-
242 State LEP	(0.01)	-	12,417.53	(12,417.54)	-
243 State Professional Technical	(34,392.30)	28,956.62	4,832.84	(10,268.52)	-
244 State Misc. Grants	144,670.71	200.00	36,419.58	108,451.13	-
245 State Technology Grants	(102,270.57)	-	49,382.39	(151,652.96)	-
246 State Substance Abuse	100,864.25	-	-	100,864.25	-
247 State Literacy Grant	17,419.62	-	23,131.59	(5,711.97)	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(77,303.92)	76,325.90	72,901.83	(73,879.85)	-
253 Title I-C Migratory Children	10,241.67	10,501.63	8,844.90	11,898.40	-
257 Title VI-B - IDEA	(45,836.48)	49,548.46	62,265.06	(58,553.08)	-
258 Title VI-B - IDEA Preschool	3,032.79	-	3,434.66	(401.87)	-
261 Title IV-A Student Support	-	-	1,135.25	(1,135.25)	-
262 Title V-B Rural Education	-	18,855.16	5,622.71	13,232.45	-
263 Perkins III Vocational Ed.	55.91	-	3,289.51	(3,233.60)	-
270 Title III-English Language Acquisition	(652.01)	500.00	8,961.32	(9,113.33)	-
271 Title II-A Improving Teacher Quality	(27,237.71)	7,797.75	31,230.32	(50,670.28)	-
272 Title VI Rural & Low Income	(9,785.10)	(12,506.57)	-	(22,291.67)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	(264.87)	-	(264.87)	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,183,783.52	512,847.03	-	1,696,630.55	-
410 Capital Projects	1,194,883.07	822.54	4,745.00	1,190,960.61	-
420 Plant & Facility	1,344,830.18	48,118.71	226,485.11	1,166,463.78	-
<b>Total</b>	<b>\$ 3,763,087.67</b>	<b>\$ 747,835.17</b>	<b>\$ 566,983.06</b>	<b>\$ 3,943,939.78</b>	<b>\$ -</b>

<b>Sweep Account (DL Evans Summary Deposit and Expenses) Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
<b>09/01/17</b>	<b>Beginning Balance</b>			<b>\$17,180,638.67</b>
09/01/17	State of Idaho-Bond Levy Equalization	504,078.37		17,684,717.04
09/06/17	State of Idaho-CTE Revenue	28,956.62		17,713,673.66
09/06/17	State of Idaho-Continuous Improvement	200.00		17,713,873.66
09/13/17	State of Idaho-Maintenance Match	45,506.00		17,759,379.66
09/15/17	JSD Foundation, ARTEC, Misc Revenue	4,549.35		17,763,929.01
09/21/17	State of Idaho-Medicaid Revenue	8,356.68		17,772,285.69
09/25/17	Jerome County Tax Revenue, Migrant PAC			17,772,285.69
	Revenue, Misc Reimbursements	12,161.66		17,784,447.35
09/27/17	State of Idaho-Federal Program Revenue	151,022.33		17,935,469.68
09/29/17	FS-Reimburse Sept Sal & Ben, JSD Foundation	73,883.79		18,009,353.47
09/30/17	DL Evans-Interest on Sweep Account	10,766.03		18,020,119.50
				18,020,119.50
				18,020,119.50
09/30/17	Post Sept AP Bills Payable		704,887.87	17,315,231.63
09/30/17	Post Sept Salary & Benefits		1,729,864.87	15,585,366.76
				15,585,366.76
				15,585,366.76
				15,585,366.76
				15,585,366.76
				15,585,366.76
				15,585,366.76
<b>Total</b>		<b>\$ 839,480.83</b>	<b>\$ 2,434,752.74</b>	<b>\$15,585,366.76</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	11,641,427.09		11,641,427.09
230 Local Contributions	19,765.72		
231 Local Copier Maintenance	-		
232 Local Programs	10,746.71		
233 Albertson's Grants	(3,041.53)		
241 Drivers Education	27,297.63		
242 State LEP	(12,417.54)		
243 State Professional Technical	(10,268.52)		
244 State Misc. Grants	108,451.13		
245 State Technology Grants	(151,652.96)		
246 State Substance Abuse	100,864.25		
247 State Literacy Grant	(5,711.97)		
249 ISEE Phase II Grant			
251 Title I-A Improving Basic Programs	(73,879.85)		
253 Title I-C Migratory Children	11,898.40		
257 Title VI-B - IDEA	(58,553.08)		
258 Title VI-B - IDEA Preschool	(401.87)		
261 Title IV-A Student Support	(1,135.25)		
262 Title V-B Rural Education	13,232.45		
263 Perkins III Vocational Ed.	(3,233.60)		
270 Title III-English Language Acquisition	(9,113.33)		
271 Title II-A Improving Teacher Quality	(50,670.28)		
272 Title VI Rural & Low Income	(22,291.67)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			(110,115.16)
310 Bond & Interest	1,696,630.55		1,696,630.55
410 Capital Projects	1,190,960.61		1,190,960.61
420 Plant & Facility	1,166,463.78		1,166,463.78
<b>Total of Accounts</b>	<b>\$15,585,366.87</b>		<b>\$15,585,366.87</b>
<b>Difference of ledger to cash totals</b>			-
<b>Checks not cleared</b>			643,894.75
<b>Sweep account balances</b>			15,585,366.76
<b>Bank balance - DL Evans Sweep Account</b>			16,229,261.48
<b>Sweep Account reconciliation difference</b>			<b>\$ (0.03)</b>

<b>Checking account reconciliation for September 30.</b>					<b>District paid</b>	<b>Health</b>	
<b>Fund Title</b>	<b>Expenses</b>	<b>Salaries</b>	<b>Retirement</b>	<b>FICA</b>	<b>Benefits</b>	<b>Insurance</b>	<b>Total</b>
100 General Fund	348,979.59	1,054,495.45	114,644.41	76,380.93	15,453.96	183,026.37	1,792,980.71
230 Local Contributions	2,500.00						2,500.00
231 Local Copier Maintenance							-
232 Local Programs	5,870.71						5,870.71
233 Albertson's Grants							-
241 Drivers Education	558.20	2,695.00	305.07	188.08	31.27		3,777.62
242 State LEP		8,985.25	993.09	637.49	135.05	1,666.65	12,417.53
243 Professional Technical	1,900.72	2,442.54	276.52	184.73	28.33		4,832.84
244 State Misc. Grants	25,551.15	7,616.54	862.18	568.68	122.28	1,698.75	36,419.58
245 State Technology Grants	49,382.39						49,382.39
246 State Substance Abuse							-
247 State Literacy Grant	18,130.82	3,645.92	412.72	270.22	54.63	617.28	23,131.59
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	856.75	47,844.71	5,310.33	3,420.85	840.99	14,628.20	72,901.83
253 Title I-C Migratory Children	1,570.40	4,755.68	538.34	351.30	85.98	1,543.20	8,844.90
257 Title VI-B - IDEA	8,618.79	35,996.87	4,032.41	2,709.94	626.40	10,280.65	62,265.06
258 Title VI-B - IDEA Preschool	136.00	2,221.80	251.51	169.97	38.10	617.28	3,434.66
261 Title IV-A Student Support		724.14	81.97	18.52	14.32	296.30	1,135.25
262 Title V-B Rural Education		4,028.42	456.02	291.94	62.39	783.94	5,622.71
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	8,961.32						8,961.32
271 Title II-A Improving Teacher Quality	640.92	25,260.92	2,579.93	1,854.57	276.70	617.28	31,230.32
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant		(221.00)	(25.01)	(16.30)	(2.56)		(264.87)
282 Title II-D Technology							-
290 Food Service		46,908.34	5,139.90	3,389.87	912.71	18,438.15	74,788.97
310 Bond & Interest							-
410 Capital Projects	4,745.00						4,745.00
420 Plant & Facility	226,485.11						226,485.11
<b>Total of All Funds</b>	<b>704,887.87</b>	<b>1,249,896.26</b>	<b>136,141.90</b>	<b>90,588.37</b>	<b>18,715.66</b>	<b>234,522.68</b>	<b>2,434,752.74</b>
<b>Total Payroll &amp; A.P.</b>	704,887.87	1,729,864.87					2,434,752.74
<b>Difference</b>	-	-					-