

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

**May, 31**

**Current Months Activity**

	<b>2015-16</b>	<b>2016-17</b>	<b>Actual 2017-18</b>	<b>Budget 2017-18</b>	<b>YTD Activity 2017-18</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 7,470,449.59	\$ 7,790,842.74	\$ 8,124,206.95	\$ 4,153,372.00	\$ 3,970,834.95	95.61%
<b>REVENUES</b>						
Taxes - Local Levies	7,980.89		4,252.28	654,500.00	671,545.33	102.60%
State Support Payments	1,813,944.43	1,911,071.94	2,065,503.32	19,137,119.00	15,637,710.63	81.71%
Other State Support	379,068.85	19,643.00	173,392.93	1,224,986.00	939,317.32	76.68%
Food Service Payroll	49,434.18		62,806.59	808,596.00	647,001.83	80.02%
Other Local Receipts	18,044.84	4,701.65	56,155.40	183,738.00	174,705.86	95.08%
Misc. Receipts	-			-	1,227.94	#DIV/0!
Transfers	-			-	-	0.00%
Expenses Reversed	285.47		983.09	-	31,405.07	0.00%
<b>Total Revenues</b>	<b>2,268,758.66</b>	<b>1,935,416.59</b>	<b>2,363,093.61</b>	<b>22,008,939.00</b>	<b>22,565,342.16</b>	<b>102.53%</b>
<b>Total Cash Available</b>	<b>9,739,208.25</b>	<b>9,726,259.33</b>	<b>10,487,300.56</b>	<b>26,162,311.00</b>	<b>26,536,177.11</b>	<b>101.43%</b>
<b>EXPENSES</b>						
Monthly Bills	423,925.14	354,389.50	398,384.68	4,035,489.00	3,865,936.54	95.80%
Salaries	906,275.46	980,648.12	1,039,328.39	12,871,770.00	11,390,741.56	88.49%
Health Insurance & Benefits	156,714.43	174,546.76	196,030.59	2,513,075.00	2,123,269.43	84.49%
PERSI & FICA-MDCR	166,022.65	179,519.07	190,783.73	2,449,170.00	2,097,959.00	85.66%
Food Service Payroll	49,434.18	55,265.97	62,806.59	808,596.00	711,527.35	88.00%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,702,371.86</b>	<b>1,744,369.42</b>	<b>1,887,333.98</b>	<b>22,678,100.00</b>	<b>20,189,433.88</b>	<b>89.03%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,036,836.39</b>	<b>\$ 7,981,889.91</b>	<b>\$ 8,599,966.58</b>	<b>\$ 3,484,211.00</b>	<b>\$ 6,346,743.23</b>	<b>182.16%</b>

**Year to Date Activity**

	<b>2015-16</b>	<b>2016-17</b>	<b>Actual 2017-18</b>	<b>Budget 2017-18</b>	<b>Difference</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,224,058.30	\$ 4,153,372.00	\$ (2,070,686.30)	66.73%
<b>REVENUES</b>						
Taxes - Local Levies	646,145.71	657,141.30	671,545.33	654,500.00	(17,045.33)	-2.60%
State Support Payments	17,261,546.59	17,743,415.07	19,734,772.46	19,137,119.00	(597,653.46)	-3.12%
Other State Support	1,139,050.05	880,756.01	1,199,425.01	1,224,986.00	25,560.99	2.09%
Food Service Payroll	550,551.20	532,616.99	711,527.35	808,596.00	97,068.65	12.00%
Other Local Receipts	189,236.50	178,838.44	215,159.00	183,738.00	(31,421.00)	-17.10%
Misc. Receipts	134.20	3,934.98	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	25,307.34	24,918.39	31,685.07	-	(31,685.07)	0.00%
<b>Total Revenues</b>	<b>19,811,971.59</b>	<b>20,021,621.18</b>	<b>22,565,342.16</b>	<b>22,008,939.00</b>	<b>(556,403.16)</b>	<b>-2.53%</b>
<b>Total Cash Available</b>	<b>25,774,633.98</b>	<b>26,198,421.36</b>	<b>28,789,400.46</b>	<b>26,162,311.00</b>	<b>(2,627,089.46)</b>	<b>-10.04%</b>
<b>EXPENSES</b>						
Monthly Bills	3,696,491.65	3,663,452.74	3,865,936.54	4,035,489.00	169,552.46	4.20%
Salaries	9,946,174.64	10,697,591.06	11,390,741.56	12,871,770.00	1,481,028.44	11.51%
Health Insurance & Benefits	1,714,735.45	1,894,246.38	2,123,269.43	2,513,075.00	389,805.57	15.51%
PERSI & FICA-MDCR	1,829,844.65	1,970,703.19	2,097,959.00	2,449,170.00	351,211.00	14.34%
Food Service Payroll	550,551.20	614,492.84	711,527.35	808,596.00	97,068.65	12.00%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>17,737,797.59</b>	<b>18,840,486.21</b>	<b>20,189,433.88</b>	<b>22,678,100.00</b>	<b>2,488,666.12</b>	<b>10.97%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,036,836.39</b>	<b>\$ 7,357,935.15</b>	<b>\$ 8,599,966.58</b>	<b>\$ 3,484,211.00</b>	<b>\$ 5,115,755.58</b>	<b>146.83%</b>
Sweep Account Balance	\$ 8,036,836.39	\$ 7,981,889.91	\$ 8,599,966.58			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 8,036,836.39</b>	<b>\$ 7,981,889.91</b>	<b>\$ 8,599,966.58</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	5,000.00		14,586.15	5,000.00	-	14,586.15
231 Local Copier Maintenance	10.00			24,317.80	27,285.78	-
232 Local Programs	-	3,000.00	5,252.45	18,123.98	82,950.38	57,642.31
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	-		30,987.00	91,846.34	127,059.95	218,457.17
244 State Misc. Grants	116,116.00			291,943.66	325,064.11	292,612.53
245 State Technology Grants	-	43,427.00		161,843.27	245,004.96	356,231.02
246 State Substance Abuse	-			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	69,893.05		79,537.34	758,289.75	613,520.47	812,592.22
253 Title I-C Migratory Children	12,285.39		9,501.58	150,500.28	143,819.77	131,394.07
257 Title VI-B - IDEA	57,139.90	102,791.28	66,051.05	627,011.50	674,593.14	665,310.26
258 Title VI-B - IDEA Preschool	3,406.21	5,309.44	6,001.78	27,260.43	41,403.76	28,070.78
261 Title IV-A Student Support			1,135.70	-	-	9,085.37
262 Title V-B Rural Education			5,618.48	-	-	63,807.23
263 Perkins III Vocational Ed.	-			52,807.03	19,738.31	-
270 Title III-English Language Acquisition	8,072.81			64,028.56	47,523.05	82,705.70
271 Title II-A Improving Teacher Quality	3,208.05		7,578.19	148,095.93	106,480.59	131,275.40
272 Title VI Rural & Low Income	6,842.39	14,880.24		45,158.86	50,941.17	-
273 Title IV-A Safe and Drug Free Schools	-			-	-	-
274 Title IV-A 21st Century Grant	-			-	-	-
282 Title II-D Technology	-			-	-	-
310 Bond & Interest	33,414.21	1,262.32	22,978.34	3,127,819.64	3,143,160.12	3,338,315.05
410 Capital Projects	5,798.98	858.36		61,115.07	22,641.03	8,057.81
420 Plant & Facility	10,236.23	1,182.37	7,478.34	900,663.72	933,021.29	1,088,584.23
<b>Total of All Funds</b>	<b>331,423.22</b>	<b>172,711.01</b>	<b>256,706.40</b>	<b>6,761,754.13</b>	<b>6,797,308.19</b>	<b>7,478,355.30</b>

<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	-	-	-	14,568.24	12,000.00	13,750.00
231 Local Copier Maintenance	5,452.64	-	-	63,727.51	25,094.34	-
232 Local Programs	705.18	14,598.52	7,787.48	17,342.66	69,911.92	49,839.22
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	5,352.52	3,612.21	5,530.47	18,175.24	26,173.40	20,082.43
242 State LEP	11,741.43	11,758.02	12,191.56	132,124.74	130,675.05	133,364.74
243 State Professional Technical	22,457.48	15,515.57	17,782.32	99,453.70	103,401.53	116,188.67
244 State Misc. Grants	24,389.67	31,291.38	24,931.90	320,367.39	327,299.26	246,299.41
245 State Technology Grants	28,997.48	13,453.48	1,254.94	182,766.94	203,941.55	272,578.48
246 State Substance Abuse	-	423.80	-	713.43	668.17	-
247 State Literacy Grant	-	18,269.67	4,731.17	-	18,269.67	79,752.98
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	66,755.48	64,931.09	71,811.14	758,474.93	742,973.97	811,628.05
253 Title I-C Migratory Children	15,102.91	10,884.23	13,620.26	148,937.02	137,771.97	117,482.22
257 Title VI-B - IDEA	62,617.18	65,659.41	58,404.22	620,939.41	669,129.54	668,750.30
258 Title VI-B - IDEA Preschool	2,996.52	5,142.96	2,996.76	27,679.54	46,727.36	34,195.30
261 Title IV-A Student Support			1,135.70	-	-	10,221.07
262 Title V-B Rural Education			5,618.48	-	-	50,570.55
263 Perkins III Vocational Ed.	3,895.66	3,839.19	3,289.51	45,516.73	47,750.54	50,389.60
270 Title III-English Language Acquisition	4,083.38	5,162.10	6,825.98	63,867.70	53,022.71	56,552.82
271 Title II-A Improving Teacher Quality	3,201.47	16,461.26	8,173.45	142,825.09	121,820.25	125,428.88
272 Title VI Rural & Low Income	7,185.42	7,660.12	-	41,148.54	42,964.00	0.07
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	59.01	-	-	59.01	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,868,667.52	2,876,292.52	2,872,367.52
410 Capital Projects	1,022,171.79	-	-	9,604,487.48	7,845,057.64	1,201,449.93
420 Plant & Facility	40,659.80	24,195.12	21,302.22	492,851.68	1,586,637.88	834,392.93
<b>Total of All Funds</b>	<b>1,327,766.01</b>	<b>312,917.14</b>	<b>267,387.56</b>	<b>15,666,490.16</b>	<b>15,087,642.28</b>	<b>7,769,943.32</b>

<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	14,586.15	-	26,351.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	21,201.46	5,252.45	7,787.48	18,666.43	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,633.08	-	5,530.47	18,102.61	-
242 State LEP	51,533.22	-	12,191.56	39,341.66	-
243 State Professional Technical	35,423.53	30,987.00	17,782.32	48,628.21	-
244 State Misc. Grants	227,460.21	-	24,931.90	202,528.31	-
245 State Technology Grants	136,153.46	-	1,254.94	134,898.52	-
246 State Substance Abuse	131,336.25	-	-	131,336.25	-
247 State Literacy Grant	107,532.90	-	4,731.17	102,801.73	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(80,515.36)	79,537.34	71,811.14	(72,789.16)	-
253 Title I-C Migratory Children	11,277.13	9,501.58	13,620.26	7,158.45	-
257 Title VI-B - IDEA	(62,339.07)	66,051.05	58,404.22	(54,692.24)	-
258 Title VI-B - IDEA Preschool	(2,968.99)	6,001.78	2,996.76	36.03	-
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.	(40,614.31)	-	3,289.51	(43,903.82)	-
270 Title III-English Language Acquisition	1,471.07	-	6,825.98	(5,354.91)	-
271 Title II-A Improving Teacher Quality	(27,018.15)	7,578.19	8,173.45	(27,613.41)	-
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	2,650,308.96	22,978.34	-	2,673,287.30	-
410 Capital Projects	(0.00)	-	-	(0.00)	-
420 Plant & Facility	2,220,837.50	7,478.34	21,302.22	2,207,013.62	-
<b>Total</b>	<b>\$ 5,406,287.85</b>	<b>\$ 256,706.40</b>	<b>\$ 267,387.56</b>	<b>\$ 5,395,606.69</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>05/01/18</b>	<b>Beginning Balance</b>			<b>\$13,530,494.69</b>
05/03/18	State of Idaho-Medicaid Revenue	80,341.72		13,610,836.41
05/04/18	State of Idaho-Counseling Revenue	16,379.00		13,627,215.41
05/07/18	State of Idaho-Content & Curriculum	2,148.00		13,629,363.41
05/09/18	State of Idaho-STEM Drone Summit	3,595.00		13,632,958.41
05/14/18	State of Idaho-CTE Equipment Grant	30,987.00		13,663,945.41
05/15/18	State of Idaho-Federal Program Revenue	175,424.12		13,839,369.53
05/16/18	State of Idaho-Base Support	2,065,503.32		15,904,872.85
05/17/18	State of Idaho-Medicaid Revenue	48,517.06		15,953,389.91
05/18/18	State of Idaho-Prevention Conference	212.00		15,953,601.91
05/18/18	Jerome & Gooding County Taxes, Crouch Scholarship, Costco Rebate, Misc Revenue	35,012.41		15,988,614.32
05/24/18	State of Idaho-Medicaid Revenue	25,795.15		16,014,409.47
05/25/18	State of Idaho-STEM Summer Equipment	996.00		16,015,405.47
05/31/18	FS-Reimburse May Salary & Benefits, ARTEC Apportionment & Equipment			16,015,405.47
	McCauley Scholarship, Misc Revenue	115,226.94		16,130,632.41
05/31/18	DL Evans-Interest on Sweep Account	19,662.29		16,150,294.70
				16,150,294.70
05/31/18	Post May AP Bills		478,430.19	15,671,864.51
	Post May Salaries & Benefits		1,676,291.35	13,995,573.16
				13,995,573.16
				13,995,573.16
<b>Total</b>		<b>\$ 2,619,800.01</b>	<b>\$ 2,154,721.54</b>	<b>\$13,995,573.16</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	8,599,966.58		8,599,966.58
230 Local Contributions	26,351.87		
231 Local Copier Maintenance	-		
232 Local Programs	18,666.43		
233 Albertson's Grants	-		
241 Drivers Education	18,102.61		
242 State LEP	39,341.66		
243 State Professional Technical	48,628.21		
244 State Misc. Grants	202,528.31		
245 State Technology Grants	134,898.52		
246 State Substance Abuse	131,336.25		
247 State Literacy Grant	102,801.73		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(72,789.16)		
253 Title I-C Migratory Children	7,158.45		
257 Title VI-B - IDEA	(54,692.24)		
258 Title VI-B - IDEA Preschool	36.03		
261 Title IV-A Student Support	(1,135.70)		
262 Title V-B Rural Education	13,236.68		
263 Perkins III Vocational Ed.	(43,903.82)		
270 Title III-English Language Acquisition	(5,354.91)		
271 Title II-A Improving Teacher Quality	(27,613.41)		
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			515,305.77
310 Bond & Interest	2,673,287.30		2,673,287.30
410 Capital Projects			-
420 Plant & Facility	2,207,013.62		2,207,013.62
<b>Total of Accounts</b>	<b>\$ 13,995,573.27</b>		<b>\$ 13,995,573.27</b>
<b>Difference of ledger to cash totals</b>			-
<b>Checks not cleared</b>			16,677.78
<b>Sweep account balances</b>			13,995,573.16
<b>Bank balance - DL Evans Sweep Account</b>			14,012,250.88
<b>Sweep Account reconciliation difference</b>			<b>\$ (0.06)</b>

<b>Checking account reconciliation for May 31.</b>							
<b>Fund Title</b>	<b>Expenses</b>	<b>Salaries</b>	<b>Retirement</b>	<b>FICA</b>	<b>District paid Benefits</b>	<b>Health Insurance</b>	<b>Fund Total</b>
100 General Fund	398,384.68	1,039,328.39	113,000.31	74,896.91	15,247.25	180,783.34	1,821,640.88
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	6,359.37	1,199.46	135.78	78.95	13.92		7,787.48
233 Albertson's Grants							-
241 Drivers Education	249.16	4,906.00		375.31			5,530.47
242 State LEP		8,772.75	993.09	624.02	135.05	1,666.65	12,191.56
243 State Professional Technical	14,849.64	2,442.54	276.51	185.29	28.34		17,782.32
244 State Misc. Grants	15,859.14	6,116.54	692.39	460.20	104.88	1,698.75	24,931.90
245 State Technology Grants	1,254.94						1,254.94
246 State Substance Abuse							-
247 State Literacy Grant		3,424.92	387.70	249.21	52.06	617.28	4,731.17
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	3,975.15	44,585.08	4,966.15	3,129.87	787.96	14,366.93	71,811.14
253 Title I-C Migratory Children	4,373.80	5,869.91	664.46	440.37	111.24	2,160.48	13,620.26
257 Title VI-B - IDEA	4,123.27	36,953.56	3,829.73	2,769.00	602.33	10,126.33	58,404.22
258 Title VI-B - IDEA Preschool		2,082.77	115.78	156.73	24.20	617.28	2,996.76
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	6,825.98						6,825.98
271 Title II-A Improving Teacher Quality	872.84	5,766.92	429.13	430.98	56.30	617.28	8,173.45
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		39,470.16	4,187.92	2,886.51	805.11	18,343.40	65,693.10
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	21,302.22						21,302.22
<b>Total of All Funds</b>	<b>478,430.19</b>	<b>1,208,167.24</b>	<b>130,499.45</b>	<b>87,157.61</b>	<b>18,080.46</b>	<b>232,386.59</b>	<b>2,154,721.54</b>
<b>Total Payroll &amp; A.P.</b>	<b>478,430.19</b>	<b>1,676,291.35</b>		<b>87,157.61</b>			<b>2,154,721.54</b>
<b>Difference</b>	<b>-</b>	<b>-</b>		<b>-</b>			<b>-</b>