

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

<i>March, 31</i>	<i>Current Months Activity</i>					
			<i>Actual</i>	<i>Budget</i>	<i>YTD Activity</i>	
	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2017-18</i>	<i>2017-18</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 10,466,781.79	\$ 10,962,799.50	\$ 11,449,885.81	\$ 4,153,372.00	\$ 7,296,513.81	175.68%
<b>REVENUES</b>						
Taxes - Local Levies	4,021.56	3,420.49	5,220.73	654,500.00	662,396.14	101.21%
State Support Payments	-	-	-	19,137,119.00	13,572,207.31	70.92%
Other State Support	74,000.09	89,410.30	64,383.10	1,224,986.00	729,582.89	59.56%
Food Service Payroll	100,898.37	58,077.98	67,758.90	808,596.00	523,054.21	64.69%
Other Local Receipts	16,641.58	13,638.49	13,377.83	183,738.00	106,510.90	57.97%
Misc. Receipts	-	719.78	-	-	1,227.94	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	1,001.55	290.00	1,808.88	-	30,201.98	0.00%
<b>Total Revenues</b>	<b>196,563.15</b>	<b>165,557.04</b>	<b>152,549.44</b>	<b>22,008,939.00</b>	<b>20,087,609.55</b>	<b>91.27%</b>
<b>Total Cash Available</b>	<b>10,663,344.94</b>	<b>11,128,356.54</b>	<b>11,602,435.25</b>	<b>26,162,311.00</b>	<b>27,384,123.36</b>	<b>104.67%</b>
<b>EXPENSES</b>						
Monthly Bills	328,298.73	307,303.60	325,344.08	4,035,489.00	3,173,345.34	78.64%
Salaries	915,394.93	973,679.47	1,043,756.66	12,871,770.00	9,324,014.55	72.44%
Health Insurance & Benefits	158,332.40	177,971.46	196,215.27	2,513,075.00	1,731,059.90	68.88%
PERSI & FICA-MDCR	167,182.54	179,375.18	191,176.21	2,449,170.00	1,717,484.20	70.13%
Food Service Payroll	49,441.79	58,077.98	67,758.90	808,596.00	587,579.73	72.67%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,618,650.39</b>	<b>1,696,407.69</b>	<b>1,824,251.12</b>	<b>22,678,100.00</b>	<b>16,533,483.72</b>	<b>72.91%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,044,694.55</b>	<b>\$ 9,431,948.85</b>	<b>\$ 9,778,184.13</b>	<b>\$ 3,484,211.00</b>	<b>\$ 10,850,639.64</b>	<b>311.42%</b>
<b>Year to Date Activity</b>						
			<i>Actual</i>	<i>Budget</i>	<i>Difference</i>	<i>Difference</i>
	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2017-18</i>	<i>Difference</i>	<i>%</i>
<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	632,745.98	650,728.24	662,396.14	654,500.00	(7,896.14)	-1.21%
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	742,342.76	847,934.51	989,690.58	1,224,986.00	235,295.42	19.21%
Food Service Payroll	451,886.30	475,077.17	587,579.73	808,596.00	221,016.27	27.33%
Other Local Receipts	150,831.11	170,678.66	146,964.04	183,738.00	36,773.96	20.01%
Misc. Receipts	134.20	3,884.98	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,691.94	24,524.66	30,481.98	-	(30,481.98)	0.00%
<b>Total Revenues</b>	<b>17,450,234.45</b>	<b>18,005,171.35</b>	<b>20,087,609.55</b>	<b>22,008,939.00</b>	<b>1,921,329.45</b>	<b>8.73%</b>
<b>Total Cash Available</b>	<b>23,412,896.84</b>	<b>24,181,971.53</b>	<b>26,311,667.85</b>	<b>26,162,311.00</b>	<b>(149,356.85)</b>	<b>-0.57%</b>
<b>EXPENSES</b>						
Monthly Bills	2,895,840.53	3,007,439.30	3,173,345.34	4,035,489.00	862,143.66	21.36%
Salaries	8,124,720.94	8,715,983.48	9,324,014.55	12,871,770.00	3,547,755.45	27.56%
Health Insurance & Benefits	1,400,078.11	1,541,734.70	1,731,059.90	2,513,075.00	782,015.10	31.12%
PERSI & FICA-MDCR	1,495,676.41	1,607,132.91	1,717,484.20	2,449,170.00	731,685.80	29.87%
Food Service Payroll	451,886.30	501,687.05	587,579.73	808,596.00	221,016.27	27.33%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>14,368,202.29</b>	<b>15,373,977.44</b>	<b>16,533,483.72</b>	<b>22,678,100.00</b>	<b>6,144,616.28</b>	<b>27.09%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,044,694.55</b>	<b>\$ 8,807,994.09</b>	<b>\$ 9,778,184.13</b>	<b>\$ 3,484,211.00</b>	<b>\$ 6,293,973.13</b>	<b>180.64%</b>
Sweep Account Balance	\$ 9,044,694.55	\$ 9,431,948.85	\$ 9,778,184.13			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 9,044,694.55</b>	<b>\$ 9,431,948.85</b>	<b>\$ 9,778,184.13</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			23,202.08	27,285.78	-
232 Local Programs	-	9,475.00		10,623.98	79,950.38	52,389.86
233 Albertson's Grants	-			-	-	-
241 Drivers Education	8,000.00			15,963.31	10,439.31	-
242 State LEP	-			144,853.00	143,522.00	149,156.00
243 State Professional Technical	-			91,846.34	127,059.95	172,900.17
244 State Misc. Grants	32,451.15	87,166.98	549.00	169,170.36	201,359.99	285,944.21
245 State Technology Grants	-			161,843.27	201,577.96	293,487.02
246 State Substance Abuse	-			33,583.00	25,089.00	30,472.00
247 State Literacy Grant	-			-	-	-
249 ISEE Phase II Grant	-			-	-	-
251 Title I-A Improving Basic Programs	68,848.88	106,248.11	162,324.08	622,863.22	613,520.47	655,779.43
253 Title I-C Migratory Children	11,778.20	25,834.35	9,677.69	126,493.90	143,809.77	110,694.33
257 Title VI-B - IDEA	60,168.84	129,133.23	59,826.78	510,515.04	571,801.86	525,256.79
258 Title VI-B - IDEA Preschool	3,743.59	8,256.34	5,043.21	20,710.25	36,094.32	13,015.12
261 Title IV-A Student Support	-		1,136.35	-	-	6,813.97
262 Title V-B Rural Education	-		5,618.48	-	-	52,570.27
263 Perkins III Vocational Ed.	-			20,479.93	19,738.31	-
270 Title III-English Language Acquisition	3,127.32	13,878.66	2,811.44	55,278.75	47,523.05	80,013.30
271 Title II-A Improving Teacher Quality	10,702.05	14,999.00	8,324.57	143,197.79	106,480.59	114,226.81
272 Title VI Rural & Low Income	7,029.78	14,069.98		31,318.07	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	16,569.16	15,243.41	26,860.55	3,071,519.99	3,113,279.34	3,289,673.24
410 Capital Projects	5,793.51	606.69	1,163.71	49,706.88	21,200.39	8,057.81
420 Plant & Facility	15,964.28	21,345.08	10,121.97	884,146.49	924,425.10	1,072,839.78
<b>Total of All Funds</b>	<b>246,388.20</b>	<b>446,256.83</b>	<b>293,457.83</b>	<b>6,187,315.65</b>	<b>6,450,218.50</b>	<b>6,913,290.11</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	-	2,000.00	2,000.00	14,318.24	12,000.00	13,750.00
231 Local Copier Maintenance	5,591.85	-	-	52,538.06	25,094.34	-
232 Local Programs	-	11,175.78	10,551.14	16,410.21	51,567.36	27,005.31
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	143.78	-	-	12,741.62	20,326.66	14,448.76
242 State LEP	12,314.77	12,183.21	12,191.56	108,634.15	106,691.84	108,981.62
243 State Professional Technical	5,758.70	17,578.29	14,911.65	62,923.15	77,732.82	69,143.78
244 State Misc. Grants	26,392.97	23,198.09	21,089.37	264,832.12	276,595.60	205,128.46
245 State Technology Grants	1,621.77	5,491.86	2,450.80	150,855.57	186,703.88	269,478.14
246 State Substance Abuse	-	-	-	188.43	244.37	-
247 State Literacy Grant	-	2,968.25	16,638.45	-	2,968.25	91,660.26
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	65,423.48	73,023.98	77,275.45	621,826.40	608,136.89	660,279.57
253 Title I-C Migratory Children	11,726.99	11,536.22	11,198.16	121,558.72	114,669.63	94,395.79
257 Title VI-B - IDEA	59,452.56	63,098.40	74,002.42	501,942.33	563,777.25	544,295.03
258 Title VI-B - IDEA Preschool	3,143.97	4,716.26	9,053.88	21,276.81	36,622.92	25,196.76
261 Title IV-A Student Support	-		1,135.70	-	-	7,949.67
262 Title V-B Rural Education	-		5,618.48	-	-	39,333.59
263 Perkins III Vocational Ed.	3,643.25	3,618.57	4,444.36	34,394.02	37,580.92	43,810.58
270 Title III-English Language Acquisition	677.00	15,663.87	2,692.40	51,711.51	46,212.46	51,349.92
271 Title II-A Improving Teacher Quality	1,690.09	7,365.92	9,470.40	136,415.57	97,524.46	109,677.24
272 Title VI Rural & Low Income	6,998.40	7,533.68	(1,560.32)	27,120.73	27,957.32	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	500.00	-	-	2,868,667.52	2,876,292.52	2,872,367.52
410 Capital Projects	1,064,666.95	284,193.45	-	7,505,819.29	7,817,686.48	313,597.61
420 Plant & Facility	8,081.63	91,971.50	5,216.10	420,506.83	1,531,913.91	1,640,207.99
<b>Total of All Funds</b>	<b>1,277,828.16</b>	<b>637,317.33</b>	<b>278,380.00</b>	<b>12,996,535.95</b>	<b>14,518,299.88</b>	<b>7,206,715.82</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	13,765.72	-	2,000.00	11,765.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	46,799.03	-	10,551.14	36,247.89	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,736.28	-	-	23,736.28	-
242 State LEP	75,916.34	-	12,191.56	63,724.78	-
243 State Professional Technical	65,027.75	-	14,911.65	50,116.10	-
244 State Misc. Grants	257,571.31	549.00	21,089.37	237,030.94	-
245 State Technology Grants	77,705.66	-	2,450.80	75,254.86	-
246 State Substance Abuse	131,336.25	-	-	131,336.25	-
247 State Literacy Grant	128,902.15	-	16,638.45	112,263.70	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(163,302.10)	162,324.08	77,275.45	(78,253.47)	-
253 Title I-C Migratory Children	11,065.61	9,677.69	11,198.16	9,545.14	-
257 Title VI-B - IDEA	(56,114.80)	59,826.78	74,002.42	(70,290.44)	-
258 Title VI-B - IDEA Preschool	(2,010.42)	5,043.21	9,053.88	(6,021.09)	-
261 Title IV-A Student Support	(1,136.35)	1,136.35	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.	(32,880.44)	-	4,444.36	(37,324.80)	-
270 Title III-English Language Acquisition	(2,963.45)	2,811.44	2,692.40	(2,844.41)	-
271 Title II-A Improving Teacher Quality	(27,764.53)	8,324.57	9,470.40	(28,910.36)	-
272 Title VI Rural & Low Income	(23,852.06)	-	(1,560.32)	(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	2,597,784.94	26,860.55	-	2,624,645.49	-
410 Capital Projects	886,688.61	1,163.71	-	887,852.32	-
420 Plant & Facility	1,380,548.24	10,121.97	5,216.10	1,385,454.11	-
<b>Total</b>	<b>\$ 5,400,060.42</b>	<b>\$ 293,457.83</b>	<b>\$ 278,380.00</b>	<b>\$ 5,415,138.25</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>03/01/18</b>	<b>Beginning Balance</b>			<b>\$ 16,849,946.12</b>
03/08/18	State of Idaho-Medicaid Revenue	26,688.43		16,876,634.55
03/14/18	State of Idaho-Federal Programs	76,184.01		16,952,818.56
03/20/18	Jerome & Gooding County Tax Revenue, Misc Refunds & Reimbursements	36,413.01		16,989,231.57
03/28/18	State of Idaho-Federal Programs	178,578.59		17,167,810.16
03/29/18	State of Idaho-Medicaid Revenue	32,694.67		17,200,504.83
03/29/18	State of Idaho-Broadband Reimbursement	5,000.00		17,205,504.83
03/29/18	FS-Reimburse March Salary & Benefits, Idaho Power Rebate, Misc Revenue	71,089.92		17,276,594.75
				17,276,594.75
03/31/18	DL Evans-Interest on Sweep Account	19,358.64		17,295,953.39
				17,295,953.39
				17,295,953.39
03/31/18	Post March AP Bills		422,838.74	16,873,114.65
03/31/18	Post March Salary & Benefits		1,679,792.38	15,193,322.27
				15,193,322.27
				15,193,322.27
				15,193,322.27
				15,193,322.27
				15,193,322.27
				15,193,322.27
				15,193,322.27
<b>Total</b>		<b>\$ 446,007.27</b>	<b>\$ 2,102,631.12</b>	<b>\$ 15,193,322.27</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	9,778,184.13	9,778,184.13
230 Local Contributions	11,765.72	
231 Local Copier Maintenance	-	
232 Local Programs	36,247.89	
233 Albertson's Grants	-	
241 Drivers Education	23,736.28	
242 State LEP	63,724.78	
243 State Professional Technical	50,116.10	
244 State Misc. Grants	237,030.94	
245 State Technology Grants	75,254.86	
246 State Substance Abuse	131,336.25	
247 State Literacy Grant	112,263.70	
249 ISEE Phase II Grant	-	
251 Title I-A Improving Basic Programs	(78,253.47)	
253 Title I-C Migratory Children	9,545.14	
257 Title VI-B - IDEA	(70,290.44)	
258 Title VI-B - IDEA Preschool	(6,021.09)	
261 Title IV-A Student Support	(1,135.70)	
262 Title V-B Rural Education	13,236.68	
263 Perkins III Vocational Ed.	(37,324.80)	
270 Title III-English Language Acquisition	(2,844.41)	
271 Title II-A Improving Teacher Quality	(28,910.36)	
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	-	517,186.33
310 Bond & Interest	2,624,645.49	2,624,645.49
410 Capital Projects	887,852.32	887,852.32
420 Plant & Facility	1,385,454.11	1,385,454.11
<b>Total of Accounts</b>	<b>\$ 15,193,322.38</b>	<b>\$ 15,193,322.38</b>
<b>Difference of ledger to cash totals</b>		-
<b>Checks not cleared</b>		37,014.94
<b>Sweep account balances</b>		15,193,322.27
<b>Bank balance - DL Evans Sweep Account</b>		15,230,337.15
<b>Sweep Account reconciliation difference</b>		<b>\$ (0.06)</b>

<b>Checking account reconciliation for March 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	325,344.08	1,043,756.66	112,746.63	75,314.33	15,289.80	180,925.47	1,753,376.97
230 Local Contributions	2,000.00						2,000.00
231 Local Copier Maintenance							-
232 Local Programs	10,551.14						10,551.14
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,772.75	993.09	624.02	135.05	1,666.65	12,191.56
243 State Professional Technical	11,978.96	2,442.54	276.51	185.30	28.34		14,911.65
244 State Misc. Grants	12,016.61	6,116.54	692.39	460.20	104.88	1,698.75	21,089.37
245 State Technology Grants	2,450.80						2,450.80
246 State Substance Abuse							-
247 State Literacy Grant	11,907.28	3,424.92	387.70	249.21	52.06	617.28	16,638.45
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	5,304.32	48,342.30	5,179.32	3,320.59	809.37	14,319.55	77,275.45
253 Title I-C Migratory Children	1,960.02	5,869.91	664.46	432.05	111.24	2,160.48	11,198.16
257 Title VI-B - IDEA	22,556.04	34,298.34	3,845.54	2,572.02	604.15	10,126.33	74,002.42
258 Title VI-B - IDEA Preschool	5,835.87	2,258.45	144.72	170.40	27.16	617.28	9,053.88
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.	1,154.85	2,495.68	282.51	167.58	35.11	308.63	4,444.36
270 Title III-English Language Acquisition	2,393.06	250.00	28.30	18.14	2.90		2,692.40
271 Title II-A Improving Teacher Quality	2,169.61	5,766.92	429.13	431.16	56.30	617.28	9,470.40
272 Title VI Rural & Low Income		(1,300.00)	(147.16)	(98.08)	(15.08)		(1,560.32)
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		43,724.06	4,812.34	3,115.25	879.10	18,343.40	70,874.15
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	5,216.10						5,216.10
<b>Total of All Funds</b>	<b>422,838.74</b>	<b>1,210,971.63</b>	<b>130,873.47</b>	<b>87,268.85</b>	<b>18,197.09</b>	<b>232,481.34</b>	<b>2,102,631.12</b>
<b>Total Payroll &amp; A.P.</b>	<b>422,838.74</b>	<b>1,679,792.38</b>					<b>2,102,631.12</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>