

Maintenance and Operation Fund Cash Flow for FY 2017-18

<i>February, 28</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>
Beginning Cash Balance	\$ 8,548,763.97	\$ 8,554,356.63	\$ 8,845,495.95	\$ 4,153,372.00	\$ 4,692,123.95	112.97%
REVENUES						
Taxes - Local Levies	12,156.74	10,384.34	5,318.86	654,500.00	657,175.41	100.41%
State Support Payments	3,449,281.35	3,834,022.32	4,097,061.83	19,137,119.00	17,669,269.14	92.33%
Other State Support	123,656.84	296,737.14	260,107.69	1,224,986.00	925,307.48	75.54%
Food Service Payroll	-	58,890.41	64,525.52	808,596.00	519,820.83	64.29%
Other Local Receipts	30,258.59	32,027.47	40,453.14	183,738.00	174,047.23	94.73%
Misc. Receipts	-	3,031.00	-	-	1,227.94	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	105.20	522.33	280.00	-	28,673.10	0.00%
Total Revenues	3,615,458.72	4,235,615.01	4,467,747.04	22,008,939.00	19,975,521.13	20.30%
Total Cash Available	12,164,222.69	12,789,971.64	13,313,242.99	26,162,311.00	24,667,645.08	94.29%
EXPENSES						
Monthly Bills	398,973.07	360,981.36	324,327.47	4,035,489.00	2,848,001.26	70.57%
Salaries	918,089.78	1,037,737.87	1,049,763.29	12,871,770.00	8,280,257.89	64.33%
Health Insurance & Benefits	160,250.27	178,659.37	194,081.38	2,513,075.00	1,534,844.63	61.07%
PERSI & FICA-MDCR	168,671.20	190,903.13	190,198.50	2,449,170.00	1,526,307.99	62.32%
Food Service Payroll	51,456.58	58,890.41	64,525.52	808,596.00	519,820.83	64.29%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,697,440.90	1,827,172.14	1,822,896.16	22,678,100.00	14,709,232.60	64.86%
Ending Cash Balance	\$10,466,781.79	\$10,962,799.50	\$11,490,346.83	\$3,484,211.00	\$9,958,412.48	285.82%
Year to Date Activity						
	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>Difference</i>	<i>%</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	628,724.42	647,307.75	657,175.41	654,500.00	(2,675.41)	-0.41%
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	668,342.67	758,524.21	925,307.48	1,224,986.00	299,678.52	24.46%
Food Service Payroll	350,987.93	416,999.19	519,820.83	808,596.00	288,775.17	35.71%
Other Local Receipts	134,189.53	157,040.17	174,047.23	183,738.00	9,690.77	5.27%
Misc. Receipts	134.20	3,165.20	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,690.39	24,234.66	28,673.10	-	(28,673.10)	0.00%
Total Revenues	17,253,671.30	17,839,614.31	19,975,521.13	22,008,939.00	2,033,417.87	9.24%
Total Cash Available	23,216,333.69	24,016,414.49	26,199,579.43	26,162,311.00	(37,268.43)	-0.14%
EXPENSES						
Monthly Bills	2,567,541.80	2,700,135.70	2,848,001.26	4,035,489.00	1,187,487.74	29.43%
Salaries	7,209,326.01	7,742,304.01	8,280,257.89	12,871,770.00	4,591,512.11	35.67%
Health Insurance & Benefits	1,241,745.71	1,363,763.24	1,534,844.63	2,513,075.00	978,230.37	38.93%
PERSI & FICA-MDCR	1,328,493.87	1,427,757.73	1,526,307.99	2,449,170.00	922,862.01	37.68%
Food Service Payroll	402,444.51	443,609.07	519,820.83	808,596.00	288,775.17	35.71%
Transfers	-	-	-	-	-	0.00%
Total Expenses	12,749,551.90	13,677,569.75	14,709,232.60	22,678,100.00	7,968,867.40	35.14%
Ending Cash Balance	\$10,466,781.79	\$10,338,844.74	\$11,490,346.83	\$3,484,211.00	\$8,006,135.83	229.78%
Sweep Account Balance	\$10,466,781.79	\$10,962,799.50	\$11,490,346.83			
Investments Balance	-	-	-			
Total Cash	\$10,466,781.79	\$10,962,799.50	\$11,490,346.83			
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	-	15,412.01		20,990.64	27,285.78	-
232 Local Programs	-	-	4,165.99	10,623.98	70,475.38	52,389.86
233 Albertson's Grants	-	-		-	-	-
241 Drivers Education	-	-		7,963.31	10,439.31	-
242 State LEP	-	-		144,853.00	143,522.00	149,156.00
243 State Professional Technical	-	70,878.50	113,107.00	91,846.34	127,059.95	172,900.17
244 State Misc. Grants	9,985.95	11,387.95	231,687.48	136,719.21	114,193.01	285,395.21
245 State Technology Grants	-	171,773.00		161,843.27	201,577.96	253,026.00
246 State Substance Abuse	16,541.00	25,089.00		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	84,593.76		68,131.72	554,014.34	507,272.36	493,455.35
253 Title I-C Migratory Children	10,374.91	10.00	17,216.05	114,715.70	117,975.42	101,016.64
257 Title VI-B - IDEA	40,167.82		134,431.58	450,346.20	442,668.63	465,430.01
258 Title VI-B - IDEA Preschool	2,911.12		4,537.25	16,966.66	27,837.98	7,971.91
261 Title IV-A Student Support			2,271.87	-	-	5,677.62
262 Title V-B Rural Education			11,236.96	-	-	46,951.79
263 Perkins III Vocational Ed.	-			20,479.93	19,738.31	-
270 Title III-English Language Acquisition	8,056.61		10,807.21	52,151.43	33,644.39	77,201.86
271 Title II-A Improving Teacher Quality	62,397.73		19,364.41	132,495.74	91,481.59	105,902.24
272 Title VI Rural & Low Income	6,717.77			24,288.29	21,990.95	-
273 Title IV-A Safe and Drug Free Schools	-			-	-	-
274 Title IV-A 21st Century Grant	-			-	-	-
282 Title II-D Technology	-			-	-	-
310 Bond & Interest	47,901.20	42,999.57	26,370.17	3,054,950.83	3,098,035.93	3,262,812.69
410 Capital Projects	5,564.00	631.94	839.00	43,913.37	20,593.70	6,894.10
420 Plant & Facility	16,864.74	21,371.36	6,785.60	868,182.21	903,080.02	1,062,717.81
Total of All Funds	312,076.61	359,553.33	650,952.29	5,940,927.45	6,003,961.67	6,579,371.26

<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	-	-	14,318.24	10,000.00	11,750.00
231 Local Copier Maintenance	5,296.28	-	-	46,946.21	25,094.34	-
232 Local Programs	24.41	9,940.05	2,422.12	16,410.21	40,391.58	16,454.17
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	226.80	-	-	12,597.84	20,326.66	14,448.76
242 State LEP	11,750.47	11,777.13	11,988.94	96,319.38	94,508.63	96,790.06
243 State Professional Technical	8,046.93	9,935.75	11,921.56	57,164.45	60,154.53	54,232.13
244 State Misc. Grants	29,234.39	29,120.77	13,526.27	238,439.15	253,397.51	184,039.09
245 State Technology Grants	8,117.72	20,632.45	9,445.54	149,233.80	181,212.02	267,027.34
246 State Substance Abuse	-	244.37	-	188.43	244.37	-
247 State Literacy Grant	-	5,273.20	16,193.61	-	5,273.20	91,215.42
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	68,848.88	63,571.36	86,140.07	556,402.92	535,112.91	583,004.12
253 Title I-C Migratory Children	11,758.20	14,580.34	9,677.69	109,831.73	103,133.41	83,197.63
257 Title VI-B - IDEA	60,264.84	59,583.58	59,826.78	442,489.77	500,678.85	470,292.61
258 Title VI-B - IDEA Preschool	3,743.59	3,286.43	5,043.21	18,132.84	31,906.66	16,142.88
261 Title IV-A Student Support			1,136.35	-	-	6,813.97
262 Title V-B Rural Education			5,618.48	-	-	33,715.11
263 Perkins III Vocational Ed.	7,544.21	3,215.58	5,289.50	30,750.77	33,962.35	39,366.22
270 Title III-English Language Acquisition	3,127.32	9,160.22	2,811.44	51,034.51	30,548.59	48,657.52
271 Title II-A Improving Teacher Quality	10,702.05	7,162.63	8,324.57	134,725.48	90,158.54	100,206.84
272 Title VI Rural & Low Income	7,029.78	7,721.35	1,560.39	20,122.33	20,423.64	1,560.39
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	826,321.26	813,971.26	797,396.26	2,868,167.52	2,876,292.52	2,872,367.52
410 Capital Projects	1,038,186.85	1,036,794.23	224,179.60	6,441,152.34	7,533,493.03	313,597.61
420 Plant & Facility	95,033.68	115,549.03	13,880.36	412,425.20	1,439,942.41	1,634,991.89
Total of All Funds	2,197,257.66	2,221,519.73	1,286,382.74	11,718,707.79	13,886,255.75	6,944,529.43

<i>Fund Title</i>	<i>Cash Balance</i>			<i>Ending</i>	<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>		
230 Local Contributions	13,765.72	-	-	13,765.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	45,055.16	4,165.99	2,422.12	46,799.03	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,736.28	-	-	23,736.28	-
242 State LEP	87,905.28	-	11,988.94	75,916.34	-
243 State Professional Technical	(36,157.69)	113,107.00	11,921.56	65,027.75	-
244 State Misc. Grants	39,410.10	231,687.48	13,526.27	257,571.31	-
245 State Technology Grants	46,690.18	-	9,445.54	37,244.64	-
246 State Substance Abuse	131,336.25	-	-	131,336.25	-
247 State Literacy Grant	145,095.76	-	16,193.61	128,902.15	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(145,293.75)	68,131.72	86,140.07	(163,302.10)	-
253 Title I-C Migratory Children	3,527.25	17,216.05	9,677.69	11,065.61	-
257 Title VI-B - IDEA	(130,719.60)	134,431.58	59,826.78	(56,114.80)	-
258 Title VI-B - IDEA Preschool	(1,504.46)	4,537.25	5,043.21	(2,010.42)	-
261 Title IV-A Student Support	(2,271.87)	2,271.87	1,136.35	(1,136.35)	-
262 Title V-B Rural Education	7,618.20	11,236.96	5,618.48	13,236.68	-
263 Perkins III Vocational Ed.	(27,590.94)	-	5,289.50	(32,880.44)	-
270 Title III-English Language Acquisition	(10,959.22)	10,807.21	2,811.44	(2,963.45)	-
271 Title II-A Improving Teacher Quality	(38,804.37)	19,364.41	8,324.57	(27,764.53)	-
272 Title VI Rural & Low Income	(22,291.67)	-	1,560.39	(23,852.06)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	3,368,811.03	26,370.17	797,396.26	2,597,784.94	-
410 Capital Projects	1,110,029.21	839.00	224,179.60	886,688.61	-
420 Plant & Facility	1,387,643.00	6,785.60	13,880.36	1,380,548.24	-
Total	\$ 5,995,029.85	\$ 650,952.29	\$ 1,286,382.74	\$ 5,359,599.40	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
02/01/18	Beginning Balance			\$ 14,840,525.69
02/01/18	State of Idaho-Nurse Grant	10,002.48		14,850,528.17
02/01/18	State of Idaho-Medicaid Revenue	65,354.01		14,915,882.18
02/05/18	State of Idaho-CTE Revenue	113,107.00		15,028,989.18
02/08/18	State of Idaho-FABSLAM & FCSA Aufderheidi	2,300.00		15,031,289.18
02/12/18	State of Idaho-Career Counseling	64,606.00		15,095,895.18
02/13/18	Migrant PAC, Restitution-Juarez	949.00		15,096,844.18
02/13/18	State of Idaho-FCSA Aufderheidi	500.00		15,097,344.18
02/13/18	State of Idaho-Professional Development	157,079.00		15,254,423.18
02/14/18	State of Idaho-Federal Program Revenue	189,182.92		15,443,606.10
02/16/18	Gooding County Property Tax, Medicaid Refun	1,633.17		15,445,239.27
02/16/18	State of Idaho-Base Support	4,097,061.83		19,542,301.10
02/22/18	State of Idaho-Remediation Revenue	81,611.00		19,623,912.10
02/23/18	State of Idaho-Broadband Revenue	2,160.00		19,626,072.10
02/23/18	State of Idaho-Medicaid Revenue	101,331.12		19,727,403.22
02/28/18	Jerome County Property Tax, ARTEC Revenue,			19,727,403.22
	FS-Reimburse Feb Salary & Benefits, Misc.	128,379.18		19,855,782.40
02/28/18	State of Idaho-Federal Program Revenue	87,496.13		19,943,278.53
02/28/18	DL Evans-Interest on Sweep Account	15,946.49		19,959,225.02
02/28/18	Adjustment for Employee Deductions		199.24	19,959,025.78
02/28/18	Post Feb AP Bills		1,422,098.80	18,536,926.98
02/28/18	Post Feb Salary & Benefits		1,686,980.86	16,849,946.12
				16,849,946.12
Total		\$ 5,118,699.33	\$ 3,109,278.90	\$ 16,849,946.12

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	11,490,346.83	11,490,346.83
230 Local Contributions	13,765.72	
231 Local Copier Maintenance	-	
232 Local Programs	46,799.03	
233 Albertson's Grants	-	
241 Drivers Education	23,736.28	
242 State LEP	75,916.34	
243 State Professional Technical	65,027.75	
244 State Misc. Grants	257,571.31	
245 State Technology Grants	37,244.64	
246 State Substance Abuse	131,336.25	
247 State Literacy Grant	128,902.15	
249 ISEE Phase II Grant	-	
251 Title I-A Improving Basic Programs	(163,302.10)	
253 Title I-C Migratory Children	11,065.61	
257 Title VI-B - IDEA	(56,114.80)	
258 Title VI-B - IDEA Preschool	(2,010.42)	
261 Title IV-A Student Support	(1,136.35)	
262 Title V-B Rural Education	13,236.68	
263 Perkins III Vocational Ed.	(32,880.44)	
270 Title III-English Language Acquisition	(2,963.45)	
271 Title II-A Improving Teacher Quality	(27,764.53)	
272 Title VI Rural & Low Income	(23,852.06)	
273 Title IV-A Safe and Drug Free Schools	-	
274 Title IV-A 21st Century Grant	-	
282 Title II-D Technology		494,577.61
310 Bond & Interest	2,597,784.94	2,597,784.94
410 Capital Projects	886,688.61	886,688.61
420 Plant & Facility	1,380,548.24	1,380,548.24
Total of Accounts	\$ 16,849,946.23	\$ 16,849,946.23
Difference of ledger to cash totals		-
Checks not cleared		303,476.24
Sweep account balances		16,849,946.12
Bank balance - DL Evans Sweep Account		17,153,422.29
Sweep Account reconciliation difference		\$ (0.07)

Checking account reconciliation for February 28.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	324,327.47	1,049,763.29	111,462.66	75,780.15	15,162.07	178,919.31	1,755,414.95
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	2,422.12						2,422.12
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,601.75	973.73	613.74	133.07	1,666.65	11,988.94
243 State Professional Technical	8,988.88	2,442.54	276.51	185.29	28.34		11,921.56
244 State Misc. Grants	4,453.51	6,116.54	692.39	460.20	104.88	1,698.75	13,526.27
245 State Technology Grants	9,445.54						9,445.54
246 State Substance Abuse							-
247 State Literacy Grant	10,505.75	4,224.92	478.26	306.06	61.34	617.28	16,193.61
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	14,512.63	46,783.01	5,209.37	3,243.86	837.09	15,554.11	86,140.07
253 Title I-C Migratory Children	439.52	5,869.91	664.47	432.07	111.24	2,160.48	9,677.69
257 Title VI-B - IDEA	7,058.03	35,378.06	3,856.83	2,644.82	608.39	10,280.65	59,826.78
258 Title VI-B - IDEA Preschool	397.14	2,301.15	260.49	168.90	63.69	1,851.84	5,043.21
261 Title IV-A Student Support		724.14	81.97	19.62	14.32	296.30	1,136.35
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.	1,999.99	2,495.68	282.51	167.58	35.11	308.63	5,289.50
270 Title III-English Language Acquisition	1,603.34	1,082.29	45.55	75.59	4.67		2,811.44
271 Title II-A Improving Teacher Quality	687.90	6,078.92	429.13	455.04	56.30	617.28	8,324.57
272 Title VI Rural & Low Income		1,300.00	147.16	98.15	15.08		1,560.39
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service	-	41,507.52	4,452.02	2,955.69	839.86	17,726.12	67,481.21
310 Bond & Interest	797,396.26						797,396.26
410 Capital Projects	224,179.60						224,179.60
420 Plant & Facility	13,880.36						13,880.36
Total of All Funds	1,422,298.04	1,218,698.14	129,769.07	87,894.47	18,137.84	232,481.34	3,109,278.90
Total Payroll & A.P.	1,422,298.04	1,686,980.86	468,282.72				3,109,278.90
Difference	-	-					-