

Maintenance and Operation Fund Cash Flow for FY 2017-18

<i>June, 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>
Beginning Cash Balance	\$ 8,036,836.39	\$ 7,981,889.91	\$ 8,599,966.58	\$ 4,153,372.00	\$ 4,446,594.58	107.06%
REVENUES						
Taxes - Local Levies	34,061.21	15,007.96	32,483.11	654,500.00	704,028.44	107.57%
State Support Payments	-	-	-	19,137,119.00	15,637,710.63	81.71%
Other State Support	343,229.97	303,380.60	297,156.14	1,224,986.00	1,236,473.46	100.94%
Food Service Payroll	55,187.32	117,362.94	69,540.45	808,596.00	716,542.28	88.62%
Other Local Receipts	29,046.60	72,886.80	30,303.45	183,738.00	205,009.31	111.58%
Misc. Receipts	-	-	-	-	1,227.94	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	446.93	1,716.32	254.19	-	31,659.26	0.00%
Total Revenues	461,972.03	510,354.62	429,737.34	22,008,939.00	22,995,079.50	104.48%
Total Cash Available	8,498,808.42	8,492,244.53	9,029,703.92	26,162,311.00	27,441,674.08	104.89%
EXPENSES						
Monthly Bills	820,823.66	625,449.48	516,659.00	4,035,489.00	4,382,595.54	108.60%
Salaries	1,085,527.84	1,167,236.51	1,232,484.52	12,871,770.00	12,623,226.08	98.07%
Health Insurance & Benefits	158,401.58	182,868.90	199,138.72	2,513,075.00	2,322,408.15	92.41%
PERSI & FICA-MDCR	202,067.84	218,779.12	230,404.61	2,449,170.00	2,328,363.61	95.07%
Food Service Payroll	55,187.32	62,396.97	69,540.45	808,596.00	781,067.80	96.60%
Transfers	-	-	-	-	-	0.00%
Total Expenses	2,322,008.24	2,256,730.98	2,248,227.30	22,678,100.00	22,437,661.18	98.94%
Ending Cash Balance	\$ 6,176,800.18	\$ 6,235,513.55	\$ 6,781,476.62	\$ 3,484,211.00	\$ 5,004,012.90	143.62%
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	680,206.92	672,149.26	704,028.44	654,500.00	(49,528.44)	-7.57%
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	1,482,280.02	1,184,136.61	1,496,581.15	1,224,986.00	(271,595.15)	-22.17%
Food Service Payroll	605,738.52	649,979.93	781,067.80	808,596.00	27,528.20	3.40%
Other Local Receipts	218,283.10	251,725.24	245,462.45	183,738.00	(61,724.45)	-33.59%
Misc. Receipts	134.20	3,934.98	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	25,754.27	26,634.71	31,939.26	-	(31,939.26)	0.00%
Total Revenues	20,273,943.62	20,531,975.80	22,995,079.50	22,008,939.00	(986,140.50)	-4.48%
Total Cash Available	26,236,606.01	26,708,775.98	29,219,137.80	26,162,311.00	(3,056,826.80)	-11.68%
EXPENSES						
Monthly Bills	4,517,315.31	4,288,902.22	4,382,595.54	4,035,489.00	(347,106.54)	-8.60%
Salaries	11,031,702.48	11,864,827.57	12,623,226.08	12,871,770.00	248,543.92	1.93%
Health Insurance & Benefits	1,873,137.03	2,077,115.28	2,322,408.15	2,513,075.00	190,666.85	7.59%
PERSI & FICA-MDCR	2,031,912.49	2,189,482.31	2,328,363.61	2,449,170.00	120,806.39	4.93%
Food Service Payroll	605,738.52	676,889.81	781,067.80	808,596.00	27,528.20	3.40%
Transfers	-	-	-	-	-	#DIV/0!
Total Expenses	20,059,805.83	21,097,217.19	22,437,661.18	22,678,100.00	240,438.82	1.06%
Ending Cash Balance	\$ 6,176,800.18	\$ 5,611,558.79	\$ 6,781,476.62	\$ 3,484,211.00	\$ 3,297,265.62	94.63%
Sweep Account Balance	\$ 6,176,800.18	\$ 6,236,363.62	\$ 6,781,476.62			
Investments Balance	-	-	-			
Total Cash	\$ 6,176,800.18	\$ 6,236,363.62	\$ 6,781,476.62			
Difference	\$ -	\$ 850.07	\$ -			

<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	9,078.69	13,318.28		14,078.69	13,318.28	14,586.15
231 Local Copier Maintenance	41,720.88			66,038.68	27,285.78	-
232 Local Programs	-	6,075.00	8,505.00	18,123.98	89,025.38	66,147.31
233 Albertson's Grants	-	703.49		-	703.49	-
241 Drivers Education	7,754.67	13,638.70	22,250.00	23,717.98	24,078.01	22,250.00
242 State LEP	-			144,853.00	143,522.00	149,156.00
243 State Professional Technical	400.27	49.00		92,246.61	127,108.95	218,457.17
244 State Misc. Grants	115,168.34	71,504.73	59,697.04	407,112.00	396,568.84	352,309.57
245 State Technology Grants	34,178.00			196,021.27	245,004.96	356,231.02
246 State Substance Abuse	5,012.00	11,039.00	20,314.00	50,124.00	50,178.00	50,786.00
247 State Literacy Grant	-			-	-	-
249 ISEE Phase II Grant	-			-	-	-
251 Title I-A Improving Basic Programs	66,755.48	208,043.06		825,045.23	821,563.53	812,592.22
253 Title I-C Migratory Children	15,112.91	34,638.56		165,613.19	178,458.33	131,394.07
257 Title VI-B - IDEA	62,617.18	65,659.41		689,628.68	740,252.55	665,310.26
258 Title VI-B - IDEA Preschool	2,996.52			30,256.95	41,403.76	28,070.78
261 Title IV-A Student Support				-	-	9,085.37
262 Title V-B Rural Education				-	-	63,807.23
263 Perkins III Vocational Ed.	-	53,458.62	57,035.00	52,807.03	73,196.93	57,035.00
270 Title III-English Language Acquisition	4,083.38	22,474.12		68,111.94	69,997.17	82,705.70
271 Title II-A Improving Teacher Quality	3,201.47	31,661.71		151,297.40	138,142.30	131,275.40
272 Title VI Rural & Low Income	7,185.42	7,660.12		52,344.28	58,601.29	-
273 Title IV-A Safe and Drug Free Schools	-			-	-	-
274 Title IV-A 21st Century Grant	-			-	-	-
282 Title II-D Technology	-			-	-	-
310 Bond & Interest	45,909.89	63,885.73	46,167.77	3,173,729.53	3,207,045.85	3,384,482.82
410 Capital Projects	5,183.36	810.20		66,298.43	23,451.23	8,057.81
420 Plant & Facility	12,007.02	16,054.59	45,163.10	912,670.74	949,075.88	1,133,747.33
Total of All Funds	438,365.48	620,674.32	259,131.91	7,200,119.61	7,417,982.51	7,737,487.21

<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	5,533.36	-	-	69,260.87	25,094.34	-
232 Local Programs	1,556.66	9,130.12	1,588.74	18,899.32	79,042.04	51,427.96
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	151.25	816.26	2,400.00	18,326.49	26,989.66	22,482.43
242 State LEP	11,743.54	12,795.75	12,207.33	143,868.28	143,470.80	145,572.07
243 State Professional Technical	22,629.02	24,923.59	72,044.95	122,082.72	128,325.12	188,233.62
244 State Misc. Grants	49,725.69	52,174.81	56,603.33	370,093.08	379,474.07	302,902.74
245 State Technology Grants	445.32	12,197.10	135,492.85	183,212.26	216,138.65	408,071.33
246 State Substance Abuse	-	-	-	713.43	668.17	-
247 State Literacy Grant	-	4,890.51	4,735.82	-	4,890.51	79,757.63
249 ISEE Phase II Grant	(1.85)	-	-	1,738.58	-	-
251 Title I-A Improving Basic Programs	78,407.56	72,859.31	72,535.41	836,882.49	815,833.28	884,163.46
253 Title I-C Migratory Children	40,915.77	27,497.70	25,404.95	189,852.79	165,269.67	142,887.17
257 Title VI-B - IDEA	64,473.05	54,960.81	57,289.42	685,412.46	724,090.35	726,039.72
258 Title VI-B - IDEA Preschool	4,187.56	(12,639.00)	1,855.88	31,867.10	34,088.36	36,051.18
261 Title IV-A Student Support			1,135.70	-	-	11,356.77
262 Title V-B Rural Education			5,618.48	-	-	56,189.03
263 Perkins III Vocational Ed.	6,409.29	5,508.13	6,096.28	51,926.02	53,258.67	56,485.88
270 Title III-English Language Acquisition	16,645.09	31,355.78	13,998.95	80,512.79	84,378.49	70,551.77
271 Title II-A Improving Teacher Quality	16,322.05	14,019.97	23,548.31	159,147.14	135,840.22	148,977.19
272 Title VI Rural & Low Income	3,223.46	6,157.94	-	44,372.00	49,121.94	0.07
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	(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	1,232,824.95	264,937.01	-	10,837,312.43	8,109,994.65	1,201,449.93
420 Plant & Facility	28,608.52	70,931.33	-	521,460.20	1,657,569.21	834,392.93
Total of All Funds	1,583,800.29	652,458.11	492,556.40	17,250,290.45	15,721,830.72	8,257,768.55

<i>Fund Title</i>			<i>Cash Balance</i>		<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	
230 Local Contributions	26,351.87	-	-	26,351.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	18,666.43	8,505.00	1,588.74	25,582.69	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	18,102.61	22,250.00	2,400.00	37,952.61	-
242 State LEP	39,341.66	-	12,207.33	27,134.33	-
243 State Professional Technical	48,628.21	-	72,044.95	(23,416.74)	-
244 State Misc. Grants	202,528.31	59,697.04	56,603.33	205,622.02	-
245 State Technology Grants	134,898.52	-	135,492.85	(594.33)	-
246 State Substance Abuse	131,336.25	20,314.00	-	151,650.25	-
247 State Literacy Grant	102,801.73	-	4,735.82	98,065.91	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(72,789.16)	-	72,535.41	(145,324.57)	-
253 Title I-C Migratory Children	7,158.45	-	25,404.95	(18,246.50)	-
257 Title VI-B - IDEA	(54,692.24)	-	57,289.42	(111,981.66)	-
258 Title VI-B - IDEA Preschool	36.03	-	1,855.88	(1,819.85)	-
261 Title IV-A Student Support	(1,135.70)	-	1,135.70	(2,271.40)	-
262 Title V-B Rural Education	13,236.68	-	5,618.48	7,618.20	-
263 Perkins III Vocational Ed.	(43,903.82)	57,035.00	6,096.28	7,034.90	-
270 Title III-English Language Acquisition	(5,354.91)	-	13,998.95	(19,353.86)	-
271 Title II-A Improving Teacher Quality	(27,613.41)	-	23,548.31	(51,161.72)	-
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	2,673,287.30	46,167.77	-	2,719,455.07	-
410 Capital Projects	(0.00)	-	-	(0.00)	-
420 Plant & Facility	2,207,013.62	45,163.10	-	2,252,176.72	-
Total	\$ 5,395,606.69	\$ 259,131.91	\$ 492,556.40	\$ 5,162,182.20	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
06/01/18	Beginning Balance			\$ 13,995,573.16
06/01/18	State of Idaho-STEM Travel Grant			13,995,573.16
	Math/Science & Leadership	295,048.00		14,290,621.16
06/02/18	State of Idaho-Professional Development	39,270.00		14,329,891.16
06/07/18	State of Idaho-Broadband Revenue &			14,329,891.16
	Medicaid Revenue	4,343.14		14,334,234.30
06/11/18	State of Idaho-Safe & Drug Free Revenue	20,314.00		14,354,548.30
06/14/18	State of Idaho-STEM Drone Grant	3,595.00		14,358,143.30
06/18/18	State of Idaho-Advanced Opportunities	2,675.00		14,360,818.30
06/20/18	State of Idaho-Nurse Grant Revenue	19,995.04		14,380,813.34
06/25/18	State of Idaho-Driver Ed Revenue	8,250.00		14,389,063.34
06/26/18	Jerome & Gooding County Taxes, Seagraves,			14,389,063.34
	ARTEC Apportionment, Idaho Power Incentive			14,389,063.34
	Misc Reimbursements & Revenues	205,324.06		14,594,387.40
06/27/18	State of Idaho-Perkins IV Revenue	57,035.00		14,651,422.40
06/29/18	JHS-Driver Ed Student Fees, Bus Upgrades	14,841.14		14,666,263.54
				14,666,263.54
06/30/18	DL Evans-Interest on Sweep Account	18,178.87		14,684,442.41
				14,684,442.41
06/30/18	Post June AP Bills Payable		800,311.15	13,884,131.26
06/30/18	Post June Salary & Benefits		1,940,472.55	11,943,658.71
				11,943,658.71
				11,943,658.71
Total		\$ 688,869.25	\$ 2,740,783.70	\$ 11,943,658.71

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	6,781,476.62		6,781,476.62
230 Local Contributions	26,351.87		
231 Local Copier Maintenance			
232 Local Programs	25,582.69		
233 Albertson's Grants			
241 Drivers Education	37,952.61		
242 State LEP	27,134.33		
243 State Professional Technical	(23,416.74)		
244 State Misc. Grants	205,622.02		
245 State Technology Grants	(594.33)		
246 State Substance Abuse	151,650.25		
247 State Literacy Grant	98,065.91		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(145,324.57)		
253 Title I-C Migratory Children	(18,246.50)		
257 Title VI-B - IDEA	(111,981.66)		
258 Title VI-B - IDEA Preschool	(1,819.85)		
261 Title IV-A Student Support	(2,271.40)		
262 Title V-B Rural Education	7,618.20		
263 Perkins III Vocational Ed.	7,034.90		
270 Title III-English Language Acquisition	(19,353.86)		
271 Title II-A Improving Teacher Quality	(51,161.72)		
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			190,550.41
310 Bond & Interest	2,719,455.07		2,719,455.07
410 Capital Projects			-
420 Plant & Facility	2,252,176.72		2,252,176.72
Total of Accounts	\$ 11,943,658.82		\$ 11,943,658.82
Difference of ledger to cash totals			0.00
Checks not cleared			217,979.45
Sweep account balances			11,943,658.71
Bank balance - DL Evans Sweep Account			12,161,638.11
Sweep Account reconciliation difference			\$ (0.05)

Checking account reconciliation for June 30.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	516,659.00	1,232,484.52	137,415.73	89,646.72	17,760.16	181,378.56	2,175,344.69
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	1,588.74						1,588.74
233 Albertson's Grants							-
241 Drivers Education	209.54	1,837.00	207.95	124.20	21.31		2,400.00
242 State LEP		8,772.75	993.08	639.79	135.06	1,666.65	12,207.33
243 State Professional Technical	69,111.97	2,442.54	276.50	185.60	28.34		72,044.95
244 State Misc. Grants	47,530.35	6,116.54	692.39	460.43	104.87	1,698.75	56,603.33
245 State Technology Grants	135,492.85						135,492.85
246 State Substance Abuse							-
247 State Literacy Grant		3,424.92	387.70	253.86	52.06	617.28	4,735.82
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	4,901.09	44,484.86	4,949.23	3,119.81	786.18	14,294.24	72,535.41
253 Title I-C Migratory Children	2,456.30	17,299.81	1,958.31	1,286.23	243.82	2,160.48	25,404.95
257 Title VI-B - IDEA	4,460.00	35,412.95	4,008.76	2,660.49	620.89	10,126.33	57,289.42
258 Title VI-B - IDEA Preschool		1,022.77	115.78	75.86	24.19	617.28	1,855.88
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.	2,050.23	3,120.68	353.26	221.12	42.36	308.63	6,096.28
270 Title III-English Language Acquisition	13,998.95						13,998.95
271 Title II-A Improving Teacher Quality	1,852.13	17,894.13	1,687.31	1,312.21	185.25	617.28	23,548.31
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		45,472.40	4,851.55	3,342.16	873.10	18,343.40	72,882.61
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility							-
Total of All Funds	800,311.15	1,424,538.43	158,435.54	103,635.16	20,954.30	232,909.12	2,740,783.70
Total Payroll & A.P.	800,311.15	1,940,472.55					
Difference	-	-					