

Maintenance and Operation Fund Cash Flow for FY 2017-18

December, 31						
Current Months Activity						
	2015-16	2016-17	Actual 2017-18	Budget 2017-18	YTD Activity 2017-18	%
Beginning Cash Balance	\$ 11,089,622.09	\$ 11,315,158.39	\$ 11,934,355.32	\$ 4,153,372.00	\$ 7,780,983.32	187.34%
REVENUES						
Taxes - Local Levies	28,414.42	36,206.70	64,710.25	654,500.00	330,339.31	50.47%
State Support Payments	-	-	-	19,137,119.00	13,572,207.31	70.92%
Other State Support	94,574.11	83,546.87	3,070.00	1,224,986.00	523,780.92	42.76%
Food Service Payroll	-	57,924.35	-	808,596.00	324,725.27	40.16%
Other Local Receipts	8,922.96	5,736.96	10,233.87	183,738.00	123,861.67	67.41%
Misc. Receipts	-	-	-	-	1,227.94	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	-	310.27	286.98	-	28,018.10	0.00%
Total Revenues	131,911.49	183,725.15	78,301.10	22,008,939.00	14,904,160.52	67.72%
Total Cash Available	\$ 11,221,533.58	\$ 11,498,883.54	\$ 12,012,656.42	\$ 26,162,311.00	\$ 22,685,143.84	86.71%
EXPENSES						
Monthly Bills	347,856.31	348,793.99	349,970.55	4,035,489.00	2,132,517.32	52.84%
Salaries	914,148.90	970,953.83	1,079,026.61	12,871,770.00	6,195,694.81	48.13%
Health Insurance & Benefits	158,485.91	173,547.77	199,953.49	2,513,075.00	1,144,377.67	45.54%
PERSI & FICA-MDCR	168,666.99	178,941.94	196,916.36	2,449,170.00	1,144,114.34	46.71%
Food Service Payroll	53,598.10	57,924.35	65,125.66	808,596.00	389,850.93	48.21%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,642,756.21	1,730,161.88	1,890,992.67	22,678,100.00	11,006,555.07	48.53%
Ending Cash Balance	\$ 9,578,777.37	\$ 9,768,721.66	\$ 10,121,663.75	\$ 3,484,211.00	\$ 11,678,588.77	335.19%
Year to Date Activity						
	2015-16	2016-17	Actual 2017-18	Budget 2017-18	Difference	Difference %
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,224,058.30	\$ 4,153,372.00	\$ 2,070,686.30	100.00%
REVENUES						
Taxes - Local Levies	272,267.34	280,059.62	330,339.31	654,500.00	324,160.69	49.53%
State Support Payments	11,998,320.81	11,998,320.81	13,572,207.31	19,137,119.00	5,564,911.69	29.08%
Other State Support	457,510.81	446,483.57	523,780.92	1,224,986.00	701,205.08	57.24%
Food Service Payroll	246,073.75	303,998.10	324,725.27	808,596.00	483,870.73	59.84%
Other Local Receipts	73,986.51	70,800.51	123,861.67	183,738.00	59,876.33	32.59%
Misc. Receipts	134.20	134.20	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,042.64	23,352.91	28,018.10	-	(28,018.10)	0.00%
Total Revenues	13,071,336.06	13,123,149.72	14,904,160.52	22,008,939.00	7,104,778.48	32.28%
Total Cash Available	19,033,998.45	19,299,949.90	21,128,218.82	26,162,311.00	9,175,464.78	35.07%
EXPENSES						
Monthly Bills	1,850,362.47	2,034,123.90	2,132,517.32	4,035,489.00	1,902,971.68	47.16%
Salaries	5,389,013.59	5,726,919.34	6,195,694.81	12,871,770.00	6,676,075.19	51.87%
Health Insurance & Benefits	923,553.55	1,007,569.45	1,144,377.67	2,513,075.00	1,368,697.33	54.46%
PERSI & FICA-MDCR	992,619.62	1,055,962.33	1,144,114.34	2,449,170.00	1,305,055.66	53.29%
Food Service Payroll	299,671.85	330,607.98	389,850.93	808,596.00	418,745.07	51.79%
Transfers	-	-	-	-	-	0.00%
Total Expenses	9,455,221.08	10,155,183.00	11,006,555.07	22,678,100.00	11,671,544.93	51.47%
Ending Cash Balance	\$ 9,578,777.37	\$ 9,144,766.90	\$ 10,121,663.75	\$ 3,484,211.00	\$ 6,637,452.75	190.50%
Sweep Account Balance	\$ 9,578,777.37	\$ 9,768,721.66	\$ 10,121,663.75			
Investments Balance	-	-	-			
Total Cash	\$ 9,578,777.37	\$ 9,768,721.66	\$ 10,121,663.75			
Difference	\$ -	\$ -	\$ -			

Fund Title	Monthly Revenues			YTD Revenues		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
	230 Local Contributions	-	-	-	-	-
231 Local Copier Maintenance	1,095.72	-	-	12,696.75	11,873.77	-
232 Local Programs	-	7,575.00	25,875.00	10,623.98	48,080.00	41,423.87
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	-	-	7,963.31	3,439.31	-
242 State LEP	-	-	149,156.00	144,853.00	143,522.00	149,156.00
243 State Professional Technical	-	-	-	26,499.72	56,181.45	58,408.17
244 State Misc. Grants	-	-	1,500.00	126,269.51	102,805.06	53,707.73
245 State Technology Grants	-	-	-	25,699.27	29,804.96	-
246 State Substance Abuse	-	-	-	17,042.00	-	-
247 State Literacy Grant	-	-	220,768.00	-	-	220,768.00
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	142,127.30	-	65,387.87	406,556.91	324,547.66	425,323.63
253 Title I-C Migratory Children	12,251.22	10.00	12,336.92	92,161.87	82,641.46	83,800.59
257 Title VI-B - IDEA	67,982.42	-	160,746.65	347,827.24	310,421.70	330,998.43
258 Title VI-B - IDEA Preschool	2,928.10	-	-	11,406.98	13,695.68	3,434.66
261 Title IV-A Student Support	-	-	1,135.25	-	-	3,405.75
262 Title V-B Rural Education	-	-	5,618.48	-	-	35,714.83
263 Perkins III Vocational Ed.	-	-	-	20,479.93	19,738.31	-
270 Title III-English Language Acquisition	10,486.29	-	11,639.19	44,094.82	19,873.79	66,394.65
271 Title II-A Improving Teacher Quality	8,591.98	-	20,017.74	64,183.74	48,451.36	86,537.83
272 Title VI Rural & Low Income	11,195.74	-	-	11,195.74	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	121,738.95	56,686.82	189,745.67	1,632,153.44	1,474,848.05	1,776,027.57
410 Capital Projects	6,024.27	1,254.36	803.61	32,232.54	18,881.75	4,904.50
420 Plant & Facility	30,109.57	22,723.71	85,976.44	500,973.19	512,932.08	709,517.50
Total of All Funds	414,531.56	88,249.89	950,706.82	3,534,913.94	3,221,738.39	4,049,523.71

Fund Title	Monthly Expenditures			YTD Expenditures		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
	230 Local Contributions	1,000.00	-	1,000.00	9,818.24	6,000.00
231 Local Copier Maintenance	6,133.36	37.75	-	36,427.37	25,056.59	-
232 Local Programs	-	3,050.81	43.93	11,385.80	29,807.33	13,987.21
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	-	395.46	-	12,371.04	20,051.66	14,173.26
242 State LEP	11,778.96	11,766.60	12,186.96	72,614.76	70,622.23	72,528.82
243 State Professional Technical	7,565.72	7,490.46	6,013.50	40,935.09	36,162.15	34,600.05
244 State Misc. Grants	20,453.14	13,842.96	28,382.58	187,813.76	197,887.91	154,359.44
245 State Technology Grants	10,883.38	1,686.81	3,262.59	138,424.70	143,869.18	246,502.58
246 State Substance Abuse	188.43	-	-	188.43	-	-
247 State Literacy Grant	-	6,510.49	8,058.80	-	6,510.49	83,080.61
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	62,863.67	71,641.96	76,184.01	402,960.28	428,864.80	428,732.33
253 Title I-C Migratory Children	12,158.92	11,224.55	9,946.66	87,698.62	77,289.06	64,101.44
257 Title VI-B - IDEA	62,351.14	70,201.93	67,642.18	342,249.11	378,195.58	343,676.43
258 Title VI-B - IDEA Preschool	2,648.56	6,736.80	2,648.80	11,478.13	23,650.42	9,211.22
261 Title IV-A Student Support	-	-	1,136.17	-	-	4,541.92
262 Title V-B Rural Education	-	-	5,618.48	-	-	22,478.15
263 Perkins III Vocational Ed.	3,895.66	3,695.88	14,200.66	20,059.03	24,677.29	30,787.21
270 Title III-English Language Acquisition	-	1,435.92	5,598.31	39,850.58	16,669.93	40,637.18
271 Title II-A Improving Teacher Quality	5,914.30	13,101.62	13,018.55	61,625.70	75,159.54	85,536.41
272 Title VI Rural & Low Income	6,374.78	6,353.66	-	6,374.78	6,353.66	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,041,846.26	2,062,321.26	2,074,971.26
410 Capital Projects	2,107,507.35	1,091,029.67	-	4,791,938.34	6,232,965.33	89,418.01
420 Plant & Facility	32,213.07	113,618.26	40,927.14	317,097.04	1,303,834.44	1,547,594.57
Total of All Funds	2,353,930.44	1,433,821.59	295,869.32	8,635,011.73	11,165,948.85	5,372,326.25

<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	19,765.72	-	1,000.00	18,765.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	12,468.93	25,875.00	43.93	38,300.00	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	24,011.78	-	-	24,011.78	-
242 State LEP	(36,791.46)	149,156.00	12,186.96	100,177.58	-
243 State Professional Technical	(23,818.67)	-	6,013.50	(29,832.17)	-
244 State Misc. Grants	82,446.06	1,500.00	28,382.58	55,563.48	-
245 State Technology Grants	(191,994.01)	-	3,262.59	(195,256.60)	-
246 State Substance Abuse	100,864.25	-	-	100,864.25	-
247 State Literacy Grant	(52,340.27)	220,768.00	8,058.80	160,368.93	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(66,365.89)	65,387.87	76,184.01	(77,162.03)	-
253 Title I-C Migratory Children	10,555.49	12,336.92	9,946.66	12,945.75	-
257 Title VI-B - IDEA	(157,034.67)	160,746.65	67,642.18	(63,930.20)	-
258 Title VI-B - IDEA Preschool	3,032.79	-	2,648.80	383.99	-
261 Title IV-A Student Support	(1,135.25)	1,135.25	1,136.17	(1,136.17)	-
262 Title V-B Rural Education	13,236.68	5,618.48	5,618.48	13,236.68	-
263 Perkins III Vocational Ed.	(10,100.77)	-	14,200.66	(24,301.43)	-
270 Title III-English Language Acquisition	(11,791.20)	11,639.19	5,598.31	(5,750.32)	-
271 Title II-A Improving Teacher Quality	(39,457.70)	20,017.74	13,018.55	(32,458.51)	-
272 Title VI Rural & Low Income	(22,291.67)	-	-	(22,291.67)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,718,650.41	189,745.67	-	1,908,396.08	-
410 Capital Projects	1,108,075.00	803.61	-	1,108,878.61	-
420 Plant & Facility	1,069,695.95	85,976.44	40,927.14	1,114,745.25	-
Total	\$ 3,549,681.50	\$ 950,706.82	\$ 295,869.32	\$ 4,204,519.00	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
12/01/17	Beginning Balance			\$ 15,484,036.71
12/04/17	State of Idaho-Summit STEM	9,150.00		15,493,186.71
12/11/17	Idaho Power Incentives, Whittenberger, Lincoln			15,493,186.71
	County Taxes, Misc Revenue	8,722.06		15,501,908.77
12/12/17	State of Idaho-Literacy Revenue	220,768.00		15,722,676.77
12/13/17	State of Idaho-Federal Programs	216,697.82		15,939,374.59
12/13/17	IDCF Grant	14,625.00		15,953,999.59
12/19/17	State of Idaho-State LEP & Data Quality	150,656.00		16,104,655.59
12/21/17	State of Idaho-Reimburse Sub	70.00		16,104,725.59
12/21/17	Jerome & Gooding County Tax, Seagraves			16,104,725.59
	Grant, St. Lukes Grant, Misc Revenue	332,060.53		16,436,786.12
12/22/17	State of Idaho-Gifted & Talented	3,000.00		16,439,786.12
12/28/17	State of Idaho-Title V-B School Age	60,184.28		16,499,970.40
				16,499,970.40
12/31/17	DL Evans-Interest on Sweep Account	13,074.23		16,513,044.63
				16,513,044.63
				16,513,044.63
12/31/17	Post AP Bills Payable		471,160.82	16,041,883.81
12/31/17	Post Salary & Benefits.		1,715,701.17	14,326,182.64
				14,326,182.64
				14,326,182.64
				14,326,182.64
				14,326,182.64
Total		\$ 1,029,007.92	\$ 2,186,861.99	\$ 14,326,182.64

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	10,121,663.75		10,121,663.75
230 Local Contributions	18,765.72		
231 Local Copier Maintenance	-		
232 Local Programs	38,300.00		
233 Albertson's Grants	-		
241 Drivers Education	24,011.78		
242 State LEP	100,177.58		
243 State Professional Technical	(29,832.17)		
244 State Misc. Grants	55,563.48		
245 State Technology Grants	(195,256.60)		
246 State Substance Abuse	100,864.25		
247 State Literacy Grant	160,368.93		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(77,162.03)		
253 Title I-C Migratory Children	12,945.75		
257 Title VI-B - IDEA	(63,930.20)		
258 Title VI-B - IDEA Preschool	383.99		
261 Title IV-A Student Support	(1,136.17)		
262 Title V-B Rural Education	13,236.68		
263 Perkins III Vocational Ed.	(24,301.43)		
270 Title III-English Language Acquisition	(5,750.32)		
271 Title II-A Improving Teacher Quality	(32,458.51)		
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	-		72,499.06
310 Bond & Interest	1,908,396.08		1,908,396.08
410 Capital Projects	1,108,878.61		1,108,878.61
420 Plant & Facility	1,114,745.25		1,114,745.25
Total of Accounts	\$ 14,326,182.75		\$ 14,326,182.75
Difference of ledger to cash totals			-
Checks not cleared			357,511.62
Sweep account balances			14,326,182.64
Bank balance - DL Evans Sweep Account			14,683,694.20
Sweep Account reconciliation difference			\$ (0.06)

Checking account reconciliation for December 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	349,970.55	1,079,026.61	115,757.64	78,180.27	15,661.69	184,291.80	1,822,888.56
230 Local Contributions	1,000.00						1,000.00
231 Local Copier Maintenance							-
232 Local Programs	43.93						43.93
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,772.75	993.09	619.42	135.05	1,666.65	12,186.96
243 State Professional Technical	3,081.35	2,442.54	276.51	184.76	28.34		6,013.50
244 State Misc. Grants	19,302.31	6,116.54	692.39	467.71	104.88	1,698.75	28,382.58
245 State Technology Grants	3,262.59						3,262.59
246 State Substance Abuse							-
247 State Literacy Grant	3,323.05	3,424.92	387.70	253.79	52.06	617.28	8,058.80
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	12,958.18	41,281.81	4,585.44	2,920.11	736.20	13,702.27	76,184.01
253 Title I-C Migratory Children	704.33	5,869.91	664.46	436.24	111.24	2,160.48	9,946.66
257 Title VI-B - IDEA	17,171.50	34,336.52	3,664.50	2,576.23	569.56	9,323.87	67,642.18
258 Title VI-B - IDEA Preschool	2,648.80						2,648.80
261 Title IV-A Student Support		724.14	81.97	19.44	14.32	296.30	1,136.17
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.	10,162.97	3,120.68	353.26	212.76	42.36	308.63	14,200.66
270 Title III-English Language Acquisition	5,466.18	111.94	12.67	6.23	1.29		5,598.31
271 Title II-A Improving Teacher Quality	1,137.94	9,580.42	887.31	692.35	103.25	617.28	13,018.55
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		41,329.48	4,509.90	2,978.45	848.13	18,438.15	68,104.11
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	40,927.14						40,927.14
Total of All Funds	471,160.82	1,240,166.68	133,322.86	89,835.47	18,470.76	233,905.40	2,186,861.99
Total Payroll & A.P.	471,160.82	1,715,701.17					2,186,861.99
Difference	-	-					-