

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

<i>November, 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>
<b>Beginning Cash Balance</b>	\$ 9,299,214.73	\$ 9,457,965.82	\$ 9,916,437.88	\$ 4,153,372.00	\$ 5,763,065.88	138.76%
<b>REVENUES</b>						
Taxes - Local Levies	3,998.65	874.24	3,597.02	654,500.00	265,629.06	40.59%
State Support Payments	3,290,211.00	3,481,170.00	3,726,983.00	19,137,119.00	13,572,207.31	70.92%
Other State Support	2,618.81	45,207.91	45,766.75	1,224,986.00	520,710.92	42.51%
Food Service Payroll	51,853.72	53,661.62	65,729.70	808,596.00	324,725.27	40.16%
Other Local Receipts	12,204.01	5,726.55	9,103.52	183,738.00	113,627.80	61.84%
Misc. Receipts	-	-	-	-	1,227.94	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	510.80	7,330.82	755.00	-	27,731.12	0.00%
<b>Total Revenues</b>	<b>3,361,396.99</b>	<b>3,593,971.14</b>	<b>3,851,934.99</b>	<b>22,008,939.00</b>	<b>14,825,859.42</b>	<b>67.36%</b>
<b>Total Cash Available</b>	<b>12,660,611.72</b>	<b>13,051,936.96</b>	<b>13,768,372.87</b>	<b>26,162,311.00</b>	<b>20,588,925.30</b>	<b>78.70%</b>
<b>EXPENSES</b>						
Monthly Bills	298,329.94	352,068.38	318,499.61	4,035,489.00	1,782,546.77	44.17%
Salaries	900,544.36	976,894.41	1,056,677.91	12,871,770.00	5,116,668.20	39.75%
Health Insurance & Benefits	156,050.30	174,655.93	198,236.33	2,513,075.00	944,424.18	37.58%
PERSI & FICA-MDCR	164,211.31	179,498.23	194,874.00	2,449,170.00	947,197.98	38.67%
Food Service Payroll	51,853.72	53,661.62	65,729.70	808,596.00	324,725.27	40.16%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,570,989.63</b>	<b>1,736,778.57</b>	<b>1,834,017.55</b>	<b>22,678,100.00</b>	<b>9,115,562.40</b>	<b>40.20%</b>
<b>Ending Cash Balance</b>	<b>\$ 11,089,622.09</b>	<b>\$ 11,315,158.39</b>	<b>\$ 11,934,355.32</b>	<b>\$ 3,484,211.00</b>	<b>\$ 11,473,362.90</b>	<b>329.30%</b>
<b>Year to Date Activity</b>						
	<i>2015-16</i>	<i>2016-17</i>	<i>Actual 2017-18</i>	<i>Budget 2017-18</i>	<i>Difference</i>	<i>Difference %</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)	100.00%
<b>REVENUES</b>						
Taxes - Local Levies	243,852.92	243,852.92	265,629.06	654,500.00	388,870.94	59.41%
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	362,936.70	362,936.70	520,710.92	1,224,986.00	704,275.08	57.49%
Food Service Payroll	246,073.75	246,073.75	324,725.27	808,596.00	483,870.73	59.84%
Other Local Receipts	65,063.55	65,063.55	113,627.80	183,738.00	70,110.20	38.16%
Misc. Receipts	134.20	134.20	1,227.94	-	(1,227.94)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,042.64	23,042.64	27,731.12	-	(27,731.12)	0.00%
<b>Total Revenues</b>	<b>12,939,424.57</b>	<b>12,939,424.57</b>	<b>14,825,859.42</b>	<b>22,008,939.00</b>	<b>7,183,079.58</b>	<b>32.64%</b>
<b>Total Cash Available</b>	<b>18,902,086.96</b>	<b>19,116,224.75</b>	<b>21,049,917.72</b>	<b>26,162,311.00</b>	<b>5,112,393.28</b>	<b>19.54%</b>
<b>EXPENSES</b>						
Monthly Bills	1,502,506.16	1,685,329.91	1,782,546.77	4,035,489.00	2,252,942.23	55.83%
Salaries	4,474,864.69	4,755,965.51	5,116,668.20	12,871,770.00	7,755,101.80	60.25%
Health Insurance & Benefits	765,067.64	834,021.68	944,424.18	2,513,075.00	1,568,650.82	62.42%
PERSI & FICA-MDCR	823,952.63	877,020.39	947,197.98	2,449,170.00	1,501,972.02	61.33%
Food Service Payroll	246,073.75	272,683.63	324,725.27	808,596.00	483,870.73	59.84%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>7,812,464.87</b>	<b>8,425,021.12</b>	<b>9,115,562.40</b>	<b>22,678,100.00</b>	<b>13,562,537.60</b>	<b>59.80%</b>
<b>Ending Cash Balance</b>	<b>\$ 11,089,622.09</b>	<b>\$ 10,691,203.63</b>	<b>\$ 11,934,355.32</b>	<b>\$ 3,484,211.00</b>	<b>\$ 8,450,144.32</b>	<b>242.53%</b>
Sweep Account Balance	\$ 11,089,622.09	\$ 11,315,158.39	\$ 11,934,355.32			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 11,089,622.09</b>	<b>\$ 11,315,158.39</b>	<b>\$ 11,934,355.32</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	2,191.44	6,199.20		11,601.03	11,873.77	-
232 Local Programs	623.98	2,130.00	2,537.16	10,623.98	40,505.00	15,548.87
233 Albertson's Grants	-	-		-	-	-
241 Drivers Education	-			7,963.31	3,439.31	-
242 State LEP	-			144,853.00	143,522.00	-
243 State Professional Technical	-			26,499.72	56,181.45	58,408.17
244 State Misc. Grants	19,441.69	97,456.15	18,334.16	126,269.51	102,805.06	52,207.73
245 State Technology Grants	-			25,699.27	29,804.96	-
246 State Substance Abuse	17,042.00			17,042.00	-	-
247 State Literacy Grant	-			-	-	-
249 ISEE Phase II Grant	-			-	-	-
251 Title I-A Improving Basic Programs	-	102,642.96	72,611.51	264,429.61	324,547.66	359,935.76
253 Title I-C Migratory Children	12,917.58	12,824.75	8,910.42	79,910.65	82,631.46	71,463.67
257 Title VI-B - IDEA	72,750.08	129,479.77		279,844.82	310,421.70	170,251.78
258 Title VI-B - IDEA Preschool	2,303.61	6,969.00	3,434.66	8,478.88	13,695.68	3,434.66
261 Title IV-A Student Support			2,270.50	-	-	2,270.50
262 Title V-B Rural Education			7,804.64	-	-	30,096.35
263 Perkins III Vocational Ed.	-			20,479.93	19,738.31	-
270 Title III-English Language Acquisition	-	2,615.38	2,750.72	33,608.53	19,873.79	54,755.46
271 Title II-A Improving Teacher Quality	2,005.27	28,456.09	13,659.03	55,591.76	48,451.36	66,520.09
272 Title VI Rural & Low Income	368.98	3,423.90				
273 Title IV-A Safe and Drug Free Schools	-			-	-	-
274 Title IV-A 21st Century Grant	-			-	-	-
282 Title II-D Technology	-			-	-	-
310 Bond & Interest	16,437.81	3,950.95	17,418.11	1,510,414.49	1,418,161.23	1,586,281.90
410 Capital Projects	2,976.97	1,947.61	838.33	26,208.27	17,627.39	4,100.89
420 Plant & Facility	4,815.88	1,463.68	88,530.68	470,863.62	490,208.37	623,541.06
<b>Total of All Funds</b>	<b>153,875.29</b>	<b>399,559.44</b>	<b>239,099.92</b>	<b>3,120,382.38</b>	<b>3,133,488.50</b>	<b>3,098,816.89</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	-	500.00	-	8,818.24	6,000.00	5,750.00
231 Local Copier Maintenance	5,617.87	37.75	-	30,294.01	25,018.84	-
232 Local Programs	10,000.00	10,830.52	3,546.36	11,385.80	26,756.52	13,943.28
233 Albertson's Grants	-	-	-	114.24	-	4,658.15
241 Drivers Education	-	3,803.13	68.79	12,371.04	19,656.20	14,173.26
242 State LEP	11,779.17	11,745.66	12,186.96	60,835.80	58,855.63	60,341.86
243 State Professional Technical	5,221.79	8,487.71	3,815.75	33,369.37	28,671.69	28,586.55
244 State Misc. Grants	35,625.25	56,275.05	40,982.94	167,360.62	184,044.95	125,976.86
245 State Technology Grants	8,034.54	9,175.36	8,403.12	127,541.32	142,182.37	243,239.99
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	6,946.56	40,332.39	-	6,946.56	115,354.20
249 ISEE Phase II Grant	-	-	-	1,740.43	-	-
251 Title I-A Improving Basic Programs	71,186.12	71,938.79	65,387.87	340,096.61	357,222.84	352,548.32
253 Title I-C Migratory Children	11,192.78	12,948.81	10,187.81	75,539.70	66,064.51	54,154.78
257 Title VI-B - IDEA	67,982.42	62,045.00	60,184.28	279,897.97	307,993.65	276,034.25
258 Title VI-B - IDEA Preschool	2,928.10	7,405.50	-	8,829.57	16,913.62	6,562.42
261 Title IV-A Student Support			1,135.25	-	-	3,405.75
262 Title V-B Rural Education			5,618.48	-	-	16,859.67
263 Perkins III Vocational Ed.	3,342.40	6,464.95	3,288.60	16,163.37	20,981.41	16,586.55
270 Title III-English Language Acquisition	4,010.68	12,334.68	11,639.19	39,850.58	15,234.01	35,038.87
271 Title II-A Improving Teacher Quality	4,510.83	13,381.99	20,017.74	55,711.40	62,057.92	72,517.86
272 Title VI Rural & Low Income	5,782.36	6,353.45	-	32,463.08	30,638.52	12,697.22
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	400.00	400.00	400.00	2,041,846.26	2,062,321.26	2,074,971.26
410 Capital Projects	532,662.62	4,095.20	68,678.86	2,684,430.99	5,141,935.66	89,418.01
420 Plant & Facility	10,751.59	99,837.81	43,046.61	284,883.97	1,190,216.18	1,506,667.43
<b>Total of All Funds</b>	<b>791,028.52</b>	<b>405,007.92</b>	<b>398,921.00</b>	<b>6,313,544.37</b>	<b>9,769,712.34</b>	<b>5,129,486.54</b>

<b>Fund Title</b>	<b>Cash Balance</b>				<b>Difference</b>
	<b>Beginning</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending</b>	
230 Local Contributions	19,765.72	-	-	19,765.72	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	13,478.13	2,537.16	3,546.36	12,468.93	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	24,080.57	-	68.79	24,011.78	-
242 State LEP	(24,604.50)	-	12,186.96	(36,791.46)	-
243 State Professional Technical	(20,002.92)	-	3,815.75	(23,818.67)	-
244 State Misc. Grants	105,094.84	18,334.16	40,982.94	82,446.06	-
245 State Technology Grants	(183,590.89)	-	8,403.12	(191,994.01)	-
246 State Substance Abuse	100,864.25	-	-	100,864.25	-
247 State Literacy Grant	(12,007.88)	-	40,332.39	(52,340.27)	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(73,589.53)	72,611.51	65,387.87	(66,365.89)	-
253 Title I-C Migratory Children	11,832.88	8,910.42	10,187.81	10,555.49	-
257 Title VI-B - IDEA	(96,850.39)	-	60,184.28	(157,034.67)	-
258 Title VI-B - IDEA Preschool	(401.87)	3,434.66	-	3,032.79	-
261 Title IV-A Student Support	(2,270.50)	2,270.50	1,135.25	(1,135.25)	-
262 Title V-B Rural Education	11,050.52	7,804.64	5,618.48	13,236.68	-
263 Perkins III Vocational Ed.	(6,812.17)	-	3,288.60	(10,100.77)	-
270 Title III-English Language Acquisition	(2,902.73)	2,750.72	11,639.19	(11,791.20)	-
271 Title II-A Improving Teacher Quality	(33,098.99)	13,659.03	20,017.74	(39,457.70)	-
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	1,701,632.30	17,418.11	400.00	1,718,650.41	-
410 Capital Projects	1,175,915.53	838.33	68,678.86	1,108,075.00	-
420 Plant & Facility	1,024,211.88	88,530.68	43,046.61	1,069,695.95	-
<b>Total</b>	<b>\$ 3,709,502.58</b>	<b>\$ 239,099.92</b>	<b>\$ 398,921.00</b>	<b>\$ 3,549,681.50</b>	<b>\$ -</b>

<b>Sweep Account Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
<b>11/01/17</b>	<b>Beginning Balance</b>			<b>\$ 13,625,940.35</b>
11/06/17	State of Idaho-Reimburse Subs	380.00		13,626,320.35
11/07/17	State of Idaho-Nurse Grant Revenue	3,334.16		13,629,654.51
11/15/17	State of Idaho-Federal Program Revenue	3,434.66		13,633,089.17
11/16/17	State of Idaho-Foundation Support	3,726,983.00		17,360,072.17
11/16/17	State of Idaho-Medicaid Revenue	1,416.12		17,361,488.29
11/24/17	State of Idaho-Medicaid Revenue	43,970.63		17,405,458.92
11/27/17	State of Idaho-STEM Grant Jefferson	2,400.00		17,407,858.92
11/30/17	State of Idaho-Federal Program Revenue	123,006.82		17,530,865.74
11/30/17	Idaho Power Incentive, FS-Reimburse Nov.			17,530,865.74
	Salary & Benefits, Jerome County Taxes,			17,530,865.74
	Misc Revenue	174,394.86		17,705,260.60
11/30/17	DL Evans-Interest on Sweep Account	11,714.66		17,716,975.26
				17,716,975.26
				17,716,975.26
11/30/17	Post Nov AP Bills Payable		542,697.42	17,174,277.84
11/30/17	Post Nov Salary & Benefits		1,690,241.13	15,484,036.71
				15,484,036.71
				15,484,036.71
				15,484,036.71
				15,484,036.71
				15,484,036.71
<b>Total</b>		<b>\$ 4,091,034.91</b>	<b>\$ 2,232,938.55</b>	<b>\$ 15,484,036.71</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	11,934,355.32		11,934,355.32
230 Local Contributions	19,765.72		
231 Local Copier Maintenance	-		
232 Local Programs	12,468.93		
233 Albertson's Grants	-		
241 Drivers Education	24,011.78		
242 State LEP	(36,791.46)		
243 State Professional Technical	(23,818.67)		
244 State Misc. Grants	82,446.06		
245 State Technology Grants	(191,994.01)		
246 State Substance Abuse	100,864.25		
247 State Literacy Grant	(52,340.27)		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(66,365.89)		
253 Title I-C Migratory Children	10,555.49		
257 Title VI-B - IDEA	(157,034.67)		
258 Title VI-B - IDEA Preschool	3,032.79		
261 Title IV-A Student Support	(1,135.25)		
262 Title V-B Rural Education	13,236.68		
263 Perkins III Vocational Ed.	(10,100.77)		
270 Title III-English Language Acquisition	(11,791.20)		
271 Title II-A Improving Teacher Quality	(39,457.70)		
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			(346,739.86)
310 Bond & Interest	1,718,650.41		1,718,650.41
410 Capital Projects	1,108,075.00		1,108,075.00
420 Plant & Facility	1,069,695.95		1,069,695.95
<b>Total of Accounts</b>	<b>\$ 15,484,036.82</b>		<b>\$ 15,484,036.82</b>
	<b>Difference of ledger to cash totals</b>		-
	<b>Checks not cleared</b>		30,469.65
	<b>Sweep account balances</b>		15,484,036.71
	<b>Bank balance - DL Evans Sweep Account</b>		15,514,506.31
	<b>Sweep Account reconciliation difference</b>		<b>\$ (0.05)</b>

<b>Checking account reconciliation for November 30</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	318,499.61	1,056,677.91	115,346.92	76,474.19	15,522.62	182,713.71	1,765,234.96
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	2,655.00	742.00	84.00	56.75	8.61		3,546.36
233 Albertson's Grants							-
241 Drivers Education	68.79						68.79
242 State LEP		8,772.75	993.09	619.42	135.05	1,666.65	12,186.96
243 State Professional Technical	883.71	2,442.54	276.51	184.65	28.34		3,815.75
244 State Misc. Grants	31,902.67	6,116.54	692.39	467.71	104.88	1,698.75	40,982.94
245 State Technology Grants	8,403.12						8,403.12
246 State Substance Abuse							-
247 State Literacy Grant	35,596.64	3,424.92	387.70	253.79	52.06	617.28	40,332.39
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	3,086.15	41,097.94	4,520.11	2,907.95	717.07	13,058.65	65,387.87
253 Title I-C Migratory Children	945.48	5,869.91	664.46	436.24	111.24	2,160.48	10,187.81
257 Title VI-B - IDEA	4,257.02	38,332.07	4,097.53	2,889.05	636.60	9,972.01	60,184.28
258 Title VI-B - IDEA Preschool							-
261 Title IV-A Student Support		724.14	81.97	18.52	14.32	296.30	1,135.25
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	166.67	35.11	308.63	3,288.60
270 Title III-English Language Acquisition	11,639.19						11,639.19
271 Title II-A Improving Teacher Quality	12,634.57	5,849.42	423.75	436.97	55.75	617.28	20,017.74
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		42,252.42	4,564.95	3,052.89	847.20	18,065.13	68,782.59
310 Bond & Interest	400.00						400.00
410 Capital Projects	68,678.86						68,678.86
420 Plant & Facility	43,046.61						43,046.61
<b>Total of All Funds</b>	<b>542,697.42</b>	<b>1,218,826.66</b>	<b>132,871.91</b>	<b>88,252.51</b>	<b>18,331.24</b>	<b>231,958.81</b>	<b>2,232,938.55</b>
<b>Total Payroll &amp; A.P.</b>	<b>542,697.42</b>	<b>1,690,241.13</b>					<b>2,232,938.55</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>