

**Maintenance and Operation Fund Cash Flow for FY 2018-19**

<i>January, 31</i>	<i>Current Months Activity</i>					
	<i>2016-17</i>	<i>2017-18</i>	<i>Actual 2018-19</i>	<i>Budget 2018-19</i>	<i>YTD Activity 2018-19</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 9,768,721.66	\$ 10,081,202.73	\$ 11,025,003.91	\$ 4,533,358.00	\$ 6,491,645.91	143.20%
<b>REVENUES</b>						
Taxes - Local Levies	356,863.79	321,517.24	334,738.15	714,500.00	642,704.74	89.95%
State Support Payments				20,381,580.00	14,251,712.65	69.92%
Other State Support	15,303.50	141,418.87	13,550.50	1,250,322.00	435,505.06	34.83%
Food Service Payroll	54,110.68	130,570.04		858,385.00	417,966.45	48.69%
Other Local Receipts	54,212.19	9,732.42	18,927.15	352,183.00	283,007.37	80.36%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	359.42	375.00	1,192.96	-	5,976.90	0.00%
<b>Total Revenues</b>	<b>480,849.58</b>	<b>603,613.57</b>	<b>368,408.76</b>	<b>23,556,970.00</b>	<b>16,036,873.17</b>	<b>68.08%</b>
<b>Total Cash Available</b>	<b>10,249,571.24</b>	<b>10,684,816.30</b>	<b>11,393,412.67</b>	<b>28,090,328.00</b>	<b>22,528,519.08</b>	<b>80.20%</b>
<b>EXPENSES</b>						
Monthly Bills	305,030.44	391,156.47	336,870.92	4,035,489.00	2,416,977.41	59.89%
Salaries	977,646.80	1,034,799.79	1,113,662.93	12,871,770.00	7,709,986.81	59.90%
Health Insurance & Benefits	177,534.42	196,385.58	208,494.44	2,513,075.00	1,436,929.90	57.18%
PERSI & FICA-MDCR	180,892.27	191,995.15	206,316.44	2,449,170.00	1,427,457.53	58.28%
Food Service Payroll	54,110.68	65,444.38	63,387.91	808,596.00	481,354.45	59.53%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,695,214.61</b>	<b>1,879,781.37</b>	<b>1,928,732.64</b>	<b>22,678,100.00</b>	<b>13,472,706.10</b>	<b>59.41%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,554,356.63</b>	<b>\$ 8,805,034.93</b>	<b>\$ 9,464,680.03</b>	<b>\$ 5,412,228.00</b>	<b>\$ 9,055,812.98</b>	<b>167.32%</b>
<b>Year to Date Activity</b>						
	<i>2016-17</i>	<i>2017-18</i>	<i>Actual 2018-19</i>	<i>Budget 2018-19</i>	<i>Difference</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,900,512.96	\$ 4,533,358.00	\$ (2,367,154.96)	65.70%
<b>REVENUES</b>						
Taxes - Local Levies	636,923.41	630,080.41	642,704.74	714,500.00	71,795.26	10.05%
State Support Payments	11,998,320.81	11,998,320.81	14,251,712.65	20,381,580.00	6,129,867.35	30.08%
Other State Support	461,787.07	507,425.57	435,505.06	1,250,322.00	814,816.94	65.17%
Food Service Payroll	358,108.78	376,643.79	417,966.45	858,385.00	440,418.55	51.31%
Other Local Receipts	125,012.70	85,029.84	283,007.37	352,183.00	69,175.63	19.64%
Misc. Receipts	134.20	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,712.33	23,704.62	5,976.90	-	(5,976.90)	0.00%
<b>Total Revenues</b>	<b>13,603,999.30</b>	<b>13,621,339.24</b>	<b>16,036,873.17</b>	<b>23,556,970.00</b>	<b>7,520,096.83</b>	<b>31.92%</b>
<b>Total Cash Available</b>	<b>19,566,661.69</b>	<b>19,798,139.42</b>	<b>22,937,386.13</b>	<b>28,090,328.00</b>	<b>5,152,941.87</b>	<b>18.34%</b>
<b>EXPENSES</b>						
Monthly Bills	2,339,154.34	2,523,673.79	2,416,977.41	4,035,489.00	1,618,511.59	40.11%
Salaries	6,704,566.14	7,230,494.60	7,709,986.81	12,871,770.00	5,161,783.19	40.10%
Health Insurance & Benefits	1,185,103.87	1,340,763.25	1,436,929.90	2,513,075.00	1,076,145.10	42.82%
PERSI & FICA-MDCR	1,236,854.60	1,336,109.49	1,427,457.53	2,449,170.00	1,021,712.47	41.72%
Food Service Payroll	384,718.66	455,295.31	481,354.45	808,596.00	327,241.55	40.47%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>11,850,397.61</b>	<b>12,886,336.44</b>	<b>13,472,706.10</b>	<b>22,678,100.00</b>	<b>9,205,393.90</b>	<b>40.59%</b>
<b>Ending Cash Balance</b>	<b>\$ 7,716,264.08</b>	<b>\$ 6,911,802.98</b>	<b>\$ 9,464,680.03</b>	<b>\$ 5,412,228.00</b>	<b>\$ 4,052,452.03</b>	<b>74.88%</b>
Sweep Account Balance	\$ 8,554,356.63	\$ 8,805,034.93	\$ 9,464,680.03			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 8,554,356.63</b>	<b>\$ 8,805,034.93</b>	<b>\$ 9,464,680.03</b>			
<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance				11,873.77	-	-
232 Local Programs	22,395.38	6,800.00		70,475.38	48,223.87	30,946.79
233 Albertson's Grants				-	-	-
241 Drivers Education	7,000.00			10,439.31	-	3,315.00
242 State LEP			201,051.00	143,522.00	149,156.00	201,051.00
243 State Professional Technical		1,385.00		56,181.45	59,793.17	73,236.05
244 State Misc. Grants			15,000.00	102,805.06	53,707.73	19,093.43
245 State Technology Grants		253,026.00		29,804.96	293,487.02	37,611.55
246 State Substance Abuse		30,472.00	33,597.00	-	30,472.00	33,597.00
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	182,724.70		69,515.39	507,272.36	425,323.63	570,825.99
253 Title I-C Migratory Children	35,323.96		8,232.97	117,965.42	83,800.59	106,057.12
257 Title VI-B - IDEA	132,246.93		60,460.04	442,668.63	330,998.43	470,804.36
258 Title VI-B - IDEA Preschool	14,142.30		4,611.37	27,837.98	3,434.66	19,115.49
260 School Based Medicaid			76,223.12	-	-	207,110.72
261 Title IV-A Student Support			1,218.97	-	3,405.75	19,899.41
262 Title V-B Rural Education			5,815.01	-	35,714.83	47,656.84
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition	13,770.60		8,424.46	33,644.39	66,394.65	117,850.24
271 Title II-A Improving Teacher Quality	43,030.23		12,123.12	91,481.59	86,537.83	105,220.31
272 Title VI Rural & Low Income	21,990.95			42,931.67	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	1,580,188.31	1,460,414.95	1,496,562.55	3,055,036.36	3,236,442.52	3,592,848.25
410 Capital Projects	1,080.01	1,150.60		19,961.76	6,055.10	-
420 Plant & Facility	368,776.58	346,414.71	321,856.31	881,708.66	1,055,932.21	970,727.22
<b>Total of All Funds</b>	<b>2,422,669.95</b>	<b>2,099,663.26</b>	<b>2,314,691.31</b>	<b>5,665,349.06</b>	<b>5,968,879.99</b>	<b>6,626,966.77</b>

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>
230 Local Contributions	4,000.00	5,000.00	5,000.00	10,000.00	11,750.00	18,500.00
231 Local Copier Maintenance	37.75	-	-	25,094.34	-	-
232 Local Programs	644.20	44.84	1,046.72	30,451.53	14,032.05	36,637.28
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	275.00	275.50	669.70	20,326.66	14,448.76	17,906.55
242 State LEP	12,109.27	12,272.30	16,390.81	82,731.50	84,801.12	106,447.85
243 State Professional Technical	14,056.63	7,710.52	20,454.71	50,218.78	42,310.57	68,241.73
244 State Misc. Grants	26,388.83	16,153.38	13,871.98	224,276.74	170,512.82	193,760.76
245 State Technology Grants	16,710.39	11,079.22	16,814.81	160,579.57	257,581.80	103,404.42
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	88,911.54	15,273.17	5,619.06	88,911.54	90,294.98	85,766.45
251 Title I-A Improving Basic Programs	42,676.75	68,131.72	69,050.77	471,541.55	496,864.05	495,530.21
253 Title I-C Migratory Children	11,264.01	9,418.50	8,086.67	88,553.07	73,519.94	66,551.79
257 Title VI-B - IDEA	62,899.69	66,789.40	50,016.16	441,095.27	410,465.83	405,157.01
258 Title VI-B - IDEA Preschool	4,969.81	1,888.45	2,004.25	28,620.23	11,099.67	22,981.03
260 School Based Medicaid			73,085.74	-	-	214,449.81
261 Title IV-A Student Support		1,135.70	1,218.27	-	5,677.62	18,363.42
262 Title V-B Rural Education		5,618.48	5,815.01	-	28,096.63	40,325.89
263 Perkins III Vocational Ed.	6,069.48	3,289.51	2,810.31	30,746.77	34,076.72	46,438.20
270 Title III-English Language Acquisition	4,718.44	5,208.90	5,738.81	21,388.37	45,846.08	104,649.41
271 Title II-A Improving Teacher Quality	7,836.37	6,345.86	7,301.93	82,995.91	91,882.27	80,800.48
272 Title VI Rural & Low Income	6,348.63	-	-	12,702.29	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	3,246.79	-	-	9,009.46
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,062,321.26	2,074,971.26	2,088,496.26
410 Capital Projects	263,733.47	-	-	6,496,698.80	89,418.01	-
420 Plant & Facility	20,558.94	73,516.96	11,745.05	1,324,393.38	1,621,111.53	1,233,359.17
<b>Total of All Funds</b>	<b>594,209.20</b>	<b>309,152.41</b>	<b>319,987.55</b>	<b>11,753,647.56</b>	<b>5,673,419.86</b>	<b>5,456,777.18</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	12,851.87	-	5,000.00	7,851.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	20,938.92	-	1,046.72	19,892.20	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	24,030.76	-	669.70	23,361.06	-
242 State LEP	(65,673.96)	201,051.00	16,390.81	118,986.23	-
243 State Professional Technical	1,900.00	-	20,454.71	(18,554.71)	-
244 State Misc. Grants	46,225.65	15,000.00	13,871.98	47,353.67	-
245 State Technology Grants	(48,978.09)	-	16,814.81	(65,792.90)	-
246 State Substance Abuse	-	33,597.00	-	33,597.00	-
247 State Literacy Grant	221,994.11	-	5,619.06	216,375.05	-
251 Title I-A Improving Basic Programs	(70,493.41)	69,515.39	69,050.77	(70,028.79)	-
253 Title I-C Migratory Children	21,112.53	8,232.97	8,086.67	21,258.83	-
257 Title VI-B - IDEA	(56,748.19)	60,460.04	50,016.16	(46,304.31)	-
258 Title VI-B - IDEA Preschool	(1,578.66)	4,611.37	2,004.25	1,028.46	-
260 School Based Medicaid	(10,476.47)	76,223.12	73,085.74	(7,339.09)	-
261 Title IV-A Student Support	(1,218.97)	1,218.97	1,218.27	(1,218.27)	-
262 Title V-B Rural Education	5,421.93	5,815.01	5,815.01	5,421.93	-
263 Perkins III Vocational Ed.	(36,592.99)	-	2,810.31	(39,403.30)	-
270 Title III-English Language Acquisition	(8,576.47)	8,424.46	5,738.81	(5,890.82)	-
271 Title II-A Improving Teacher Quality	(31,563.08)	12,123.12	7,301.93	(26,741.89)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(5,762.67)	-	3,246.79	(9,009.46)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,727,244.51	1,496,562.55	-	4,223,807.06	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,679,433.51	321,856.31	11,745.05	1,989,544.77	-
<b>Total</b>	<b>\$ 4,423,490.83</b>	<b>\$ 2,314,691.31</b>	<b>\$ 319,987.55</b>	<b>\$ 6,418,194.59</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>01/01/19</b>	<b>Beginning Balance</b>			<b>\$ 15,448,494.63</b>
01/04/19	State of Idaho-Medicaid Revenue	1,770.60		15,450,265.23
01/08/19	State of Idaho-State Program Revenue	216,051.00		15,666,316.23
01/11/19	State of Idaho-Continuous Improvement	330.00		15,666,646.23
01/15/19	State of Idaho-Federal Program Revenue	170,401.33		15,837,047.56
01/22/19	State of Idaho-Safe & Drug Free Schools	33,597.00		15,870,644.56
01/23/19	Lincoln County Taxes, Davis Donation, Misc. Revenue & Refund	3,285.33		15,873,929.89
01/25/19	State of Idaho-Medicaid Revenue	74,452.52		15,948,382.41
01/28/19	Jerome & Gooding County Taxes, Finger Print Refunds, Misc Revenue	2,141,400.03		18,089,782.44
01/29/19	State of Idaho-Ag Replacement Tax	13,178.50		18,102,960.94
01/31/18	DL Evans-Interest on Sweep Account	28,633.76		18,131,594.70
	DL Evans-ACH Return Fee		12.00	18,131,582.70
	January Payroll Deduction Adjustments		195.66	18,131,387.04
				18,131,387.04
01/31/19	Post AP Bills		473,485.52	17,657,901.52
01/31/19	Post Jan Salary & Benefits		1,775,027.01	15,882,874.51
				15,882,874.51
				15,882,874.51
				15,882,874.51
				15,882,874.51
<b>Total</b>		<b>\$ 2,683,100.07</b>	<b>\$ 2,248,720.19</b>	<b>\$ 15,882,874.51</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	9,464,680.03		9,464,680.03
230 Local Contributions	7,851.87		
231 Local Copier Maintenance	-		
232 Local Programs	19,892.20		
233 Albertson's Grants	-		
241 Drivers Education	23,361.06		
242 State LEP	118,986.23		
243 State Professional Technical	(18,554.71)		
244 State Misc. Grants	47,353.67		
245 State Technology Grants	(65,792.90)		
246 State Substance Abuse	33,597.00		
247 State Literacy Grant	216,375.05		
251 Title I-A Improving Basic Programs	(70,028.79)		
253 Title I-C Migratory Children	21,258.83		
257 Title VI-B - IDEA	(46,304.31)		
258 Title VI-B - IDEA Preschool	1,028.46		
260 School Based Medicaid	(7,339.09)		
261 Title IV-A Student Support	(1,218.27)		
262 Title V-B Rural Education	5,421.93		
263 Perkins III Vocational Ed.	(39,403.30)		
270 Title III-English Language Acquisition	(5,890.82)		
271 Title II-A Improving Teacher Quality	(26,741.89)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(9,009.46)		
282 Title II-D Technology			204,842.76
310 Bond & Interest	4,223,807.06		4,223,807.06
410 Capital Projects			-
420 Plant & Facility	1,989,544.77		1,989,544.77
<b>Total of Accounts</b>	<b>\$ 15,882,874.62</b>		<b>\$ 15,882,874.62</b>
<b>Difference of ledger to cash totals</b>			-
<b>Checks not cleared</b>			39,701.76
<b>Sweep account balances</b>			15,882,874.51
<b>Bank balance - DL Evans Sweep Account</b>			15,922,577.16
<b>Sweep Account reconciliation difference</b>			<b>\$ 0.89</b>

**Checking account reconciliation for January 31.**

<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	336,870.92	1,113,662.93	123,193.49	80,265.68	16,426.48	192,067.96	1,862,487.46
230 Local Contributions	5,000.00						5,000.00
231 Local Copier Maintenance							-
232 Local Programs	1,046.72						1,046.72
233 Albertson's Grants							-
241 Drivers Education	669.70						669.70
242 State LEP		11,948.81	1,352.61	828.83	179.05	2,081.51	16,390.81
243 State Professional Technical	17,365.72	2,573.31	291.30	194.53	29.85		20,454.71
244 State Misc. Grants	4,600.30	6,255.30	708.09	470.88	106.21	1,731.20	13,871.98
245 State Technology Grants	16,814.81						16,814.81
246 State Substance Abuse							-
247 State Literacy Grant	454.00	3,775.25	427.36	271.73	56.12	634.60	5,619.06
251 Title I-A Improving Basic Programs	444.99	45,404.20	4,968.41	3,245.13	780.08	14,207.96	69,050.77
253 Title I-C Migratory Children	255.47	4,941.67	559.39	332.02	94.32	1,903.80	8,086.67
257 Title VI-B - IDEA	1,798.75	32,063.84	3,629.63	2,395.12	577.64	9,551.18	50,016.16
258 Title VI-B - IDEA Preschool		1,177.88	133.34	32.44	25.99	634.60	2,004.25
260 School Based Medicaid	73,085.74						73,085.74
261 Title IV-A Student Support		777.37	88.00	20.42	15.18	317.30	1,218.27
262 Title V-B Rural Education		4,195.91	474.98	241.49	64.96	837.67	5,815.01
263 Perkins III Vocational Ed.	188.10	1,950.42	220.78	104.93	28.78	317.30	2,810.31
270 Title III-English Language Acquisition	2,546.76	1,920.31	217.38	127.25	38.70	888.41	5,738.81
271 Title II-A Improving Teacher Quality	493.57	5,392.42	395.57	332.91	52.86	634.60	7,301.93
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	312.58	1,904.00	215.53	145.66	34.42	634.60	3,246.79
282 Title II-D Technology							-
290 Food Service		39,371.57	4,247.28	2,857.27	813.55	18,955.51	66,245.18
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	11,745.05						11,745.05
<b>Total of All Funds</b>	<b>473,693.18</b>	<b>1,277,315.19</b>	<b>141,123.14</b>	<b>91,866.29</b>	<b>19,324.19</b>	<b>245,398.20</b>	<b>2,248,720.19</b>
<b>Total Payroll &amp; A.P.</b>	<b>473,693.18</b>	<b>1,775,027.01</b>					<b>2,248,720.19</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>