

Maintenance and Operation Fund Cash Flow for FY 2018-19

February, 28

Current Months Activity

	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 8,554,356.63	\$ 8,805,034.93	\$ 9,464,680.03	\$ 4,533,358.00	\$ 4,931,322.03	108.78%
REVENUES						
Taxes - Local Levies	10,384.34	5,318.86	7,012.20	714,500.00	649,716.94	90.93%
State Support Payments	3,834,022.32	4,097,061.83	4,009,446.26	20,381,580.00	18,261,158.91	89.60%
Other State Support	296,737.14	260,107.69	6,429.40	1,250,322.00	441,934.46	35.35%
Food Service Payroll	58,890.41	64,525.52	130,224.17	858,385.00	548,190.62	63.86%
Other Local Receipts	32,027.47	40,453.14	161,949.44	352,183.00	444,956.81	126.34%
Misc. Receipts	3,031.00			-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	522.33	280.00	3,633.00	-	9,609.90	0.00%
Total Revenues	4,235,615.01	4,467,747.04	4,318,694.47	23,556,970.00	20,355,567.64	18.33%
Total Cash Available	12,789,971.64	13,272,781.97	13,783,374.50	28,090,328.00	25,286,889.67	90.02%
EXPENSES						
Monthly Bills	360,981.36	324,327.47	304,945.60	4,035,489.00	2,721,923.01	67.45%
Salaries	1,037,737.87	1,049,763.29	1,132,443.79	12,871,770.00	8,842,430.60	68.70%
Health Insurance & Benefits	178,659.37	194,081.38	210,112.88	2,513,075.00	1,647,042.78	65.54%
PERSI & FICA-MDCR	190,903.13	190,198.50	206,706.59	2,449,170.00	1,634,164.12	66.72%
Food Service Payroll	58,890.41	64,525.52	66,836.26	808,596.00	548,190.71	67.80%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,827,172.14	1,822,896.16	1,921,045.12	22,678,100.00	15,393,751.22	67.88%
Ending Cash Balance	\$10,962,799.50	\$11,449,885.81	\$11,862,329.38	\$5,412,228.00	\$9,893,138.45	182.79%

Year to Date Activity

	2016-17	2017-18	Actual 2018-19	Budget 2018-19	Difference	Difference %
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,900,512.96	\$ 4,533,358.00	\$ (2,367,154.96)	65.70%
REVENUES						
Taxes - Local Levies	647,307.75	635,399.27	649,716.94	714,500.00	64,783.06	9.07%
State Support Payments	15,832,343.13	16,095,382.64	18,261,158.91	20,381,580.00	2,120,421.09	10.40%
Other State Support	758,524.21	767,533.26	441,934.46	1,250,322.00	808,387.54	64.65%
Food Service Payroll	416,999.19	441,169.31	548,190.62	858,385.00	310,194.38	36.14%
Other Local Receipts	157,040.17	125,482.98	444,956.81	352,183.00	(92,773.81)	-26.34%
Misc. Receipts	3,165.20	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,234.66	23,984.62	9,609.90	-	(9,609.90)	0.00%
Total Revenues	17,839,614.31	18,089,086.28	20,355,567.64	23,556,970.00	3,201,402.36	13.59%
Total Cash Available	23,802,276.70	24,265,886.46	27,256,080.60	28,090,328.00	834,247.40	2.97%
EXPENSES						
Monthly Bills	2,700,135.70	2,848,001.26	2,721,923.01	4,035,489.00	1,313,565.99	32.55%
Salaries	7,742,304.01	8,280,257.89	8,842,430.60	12,871,770.00	4,029,339.40	31.30%
Health Insurance & Benefits	1,363,763.24	1,534,844.63	1,647,042.78	2,513,075.00	866,032.22	34.46%
PERSI & FICA-MDCR	1,427,757.73	1,526,307.99	1,634,164.12	2,449,170.00	815,005.88	33.28%
Food Service Payroll	443,609.07	519,820.83	548,190.71	808,596.00	260,405.29	32.20%
Transfers	-	-	-	-	-	0.00%
Total Expenses	13,677,569.75	14,709,232.60	15,393,751.22	22,678,100.00	7,284,348.78	32.12%
Ending Cash Balance	\$10,124,706.95	\$9,556,653.86	\$11,862,329.38	\$5,412,228.00	\$6,450,101.38	119.18%
Sweep Account Balance	\$10,962,799.50	\$11,449,885.81	\$11,862,329.38			
Investments Balance	-	-	-			
Total Cash	\$10,962,799.50	\$11,449,885.81	\$11,862,329.38			
Difference	\$ -	\$ -	\$ -			

<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	15,412.01	-	-	27,285.78	-	-
232 Local Programs	-	4,165.99	-	70,475.38	52,389.86	30,946.79
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	-	-	10,439.31	-	3,315.00
242 State LEP	-	-	-	143,522.00	149,156.00	201,051.00
243 State Professional Technical	70,878.50	113,107.00	88,811.14	127,059.95	172,900.17	162,047.19
244 State Misc. Grants	11,387.95	231,687.48	9,970.41	114,193.01	285,395.21	29,063.84
245 State Technology Grants	171,773.00	-	351,705.00	201,577.96	293,487.02	389,316.55
246 State Substance Abuse	25,089.00	-	-	25,089.00	30,472.00	33,597.00
247 State Literacy Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	-	68,131.72	69,050.77	507,272.36	493,455.35	639,876.76
253 Title I-C Migratory Children	10.00	17,216.05	8,086.67	117,975.42	101,016.64	114,143.79
257 Title VI-B - IDEA	-	134,431.58	50,016.16	442,668.63	465,430.01	520,820.52
258 Title VI-B - IDEA Preschool	-	4,537.25	2,004.25	27,837.98	7,971.91	21,119.74
260 School Based Medicaid	-	-	55,539.06	-	-	262,649.78
261 Title IV-A Student Support	-	2,271.87	1,218.27	-	5,677.62	21,117.68
262 Title V-B Rural Education	-	11,236.96	5,815.01	-	46,951.79	53,471.85
263 Perkins III Vocational Ed.	-	-	-	19,738.31	-	-
270 Title III-English Language Acquisition	-	10,807.21	5,738.81	33,644.39	77,201.86	123,589.05
271 Title II-A Improving Teacher Quality	-	19,364.41	7,312.93	91,481.59	105,902.24	112,533.24
272 Title VI Rural & Low Income	-	-	-	42,931.67	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	9,009.46	-	-	9,009.46
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	42,999.57	26,370.17	38,261.19	3,098,035.93	3,262,812.69	3,631,109.44
410 Capital Projects	631.94	839.00	-	20,593.70	6,894.10	-
420 Plant & Facility	21,371.36	6,785.60	10,130.85	903,080.02	1,062,717.81	980,858.07
Total of All Funds	359,553.33	650,952.29	712,669.98	6,024,902.39	6,619,832.28	7,339,636.75

<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	-	-	-	10,000.00	11,750.00	18,500.00
231 Local Copier Maintenance	-	-	-	25,094.34	-	-
232 Local Programs	9,940.05	2,422.12	1,216.70	40,391.58	16,454.17	37,853.98
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	-	-	-	20,326.66	14,448.76	17,906.55
242 State LEP	11,777.13	11,988.94	16,801.33	94,508.63	96,790.06	123,249.18
243 State Professional Technical	9,935.75	11,921.56	17,189.34	60,154.53	54,232.13	85,431.07
244 State Misc. Grants	29,120.77	13,526.27	55,186.20	253,397.51	184,039.09	248,946.96
245 State Technology Grants	20,632.45	9,445.54	10,458.47	181,212.02	267,027.34	113,862.89
246 State Substance Abuse	244.37	-	-	244.37	-	-
247 State Literacy Grant	5,273.20	16,193.61	12,829.66	5,273.20	91,215.42	92,977.05
251 Title I-A Improving Basic Programs	63,571.36	86,140.07	71,892.69	535,112.91	583,004.12	567,422.90
253 Title I-C Migratory Children	14,580.34	9,677.69	8,725.53	103,133.41	83,197.63	75,277.32
257 Title VI-B - IDEA	59,583.58	59,826.78	45,154.26	500,678.85	470,292.61	450,311.27
258 Title VI-B - IDEA Preschool	3,286.43	5,043.21	2,004.25	31,906.66	16,142.88	24,985.28
260 School Based Medicaid	-	-	76,958.33	-	-	291,408.14
261 Title IV-A Student Support	-	1,136.35	1,218.27	-	6,813.97	19,581.69
262 Title V-B Rural Education	-	5,618.48	5,817.40	-	33,715.11	46,143.29
263 Perkins III Vocational Ed.	3,215.58	5,289.50	2,623.44	33,962.35	39,366.22	49,061.64
270 Title III-English Language Acquisition	9,160.22	2,811.44	3,758.66	30,548.59	48,657.52	108,408.07
271 Title II-A Improving Teacher Quality	7,162.63	8,324.57	8,278.25	90,158.54	100,206.84	89,078.73
272 Title VI Rural & Low Income	7,721.35	1,560.39	-	20,423.64	1,560.39	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	3,045.09	-	-	12,054.55
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	813,971.26	797,396.26	804,728.54	2,876,292.52	2,872,367.52	2,893,224.80
410 Capital Projects	1,036,794.23	224,179.60	-	7,533,493.03	313,597.61	-
420 Plant & Facility	115,549.03	13,880.36	149,979.18	1,439,942.41	1,634,991.89	1,383,338.35
Total of All Funds	2,221,519.73	1,286,382.74	1,297,865.59	13,886,255.75	6,944,529.43	6,749,023.71

Fund Title	Cash Balance			Ending	Difference
	Beginning	Revenues	Expenditures		
230 Local Contributions	7,851.87	-	-	7,851.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	19,892.20	-	1,216.70	18,675.50	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,361.06	-	-	23,361.06	-
242 State LEP	118,986.23	-	16,801.33	102,184.90	-
243 State Professional Technical	(18,554.71)	88,811.14	17,189.34	53,067.09	-
244 State Misc. Grants	47,353.67	9,970.41	55,186.20	2,137.88	-
245 State Technology Grants	(65,792.90)	351,705.00	10,458.47	275,453.63	-
246 State Substance Abuse	33,597.00	-	-	33,597.00	-
247 State Literacy Grant	216,375.05	-	12,829.66	203,545.39	-
251 Title I-A Improving Basic Programs	(70,028.79)	69,050.77	71,892.69	(72,870.71)	-
253 Title I-C Migratory Children	21,258.83	8,086.67	8,725.53	20,619.97	-
257 Title VI-B - IDEA	(46,304.31)	50,016.16	45,154.26	(41,442.41)	-
258 Title VI-B - IDEA Preschool	1,028.46	2,004.25	2,004.25	1,028.46	-
260 School Based Medicaid	(7,339.09)	55,539.06	76,958.33	(28,758.36)	-
261 Title IV-A Student Support	(1,218.27)	1,218.27	1,218.27	(1,218.27)	-
262 Title V-B Rural Education	5,421.93	5,815.01	5,817.40	5,419.54	-
263 Perkins III Vocational Ed.	(39,403.30)	-	2,623.44	(42,026.74)	-
270 Title III-English Language Acquisition	(5,890.82)	5,738.81	3,758.66	(3,910.67)	-
271 Title II-A Improving Teacher Quality	(26,741.89)	7,312.93	8,278.25	(27,707.21)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(9,009.46)	9,009.46	3,045.09	(3,045.09)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	4,223,807.06	38,261.19	804,728.54	3,457,339.71	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,989,544.77	10,130.85	149,979.18	1,849,696.44	-
Total	\$ 6,418,194.59	\$ 712,669.98	\$ 1,297,865.59	\$ 5,832,998.98	\$ -

Sweep Account Activity				
Date	Description	Revenue	Expenses	Balance
02/01/19	Beginning Balance			\$ 15,882,874.51
02/01/19	State of Idaho-Broadband Revenue	4,050.00		15,886,924.51
02/06/19	State of Idaho-Nurse Grant Revenue	9,970.41		15,896,894.92
02/07/19	State of Idaho-Travel Reimbursement	164.00		15,897,058.92
02/08/19	FS-Reimburse Jan Salary & Benefits, Misc			15,897,058.92
	Refunds & Revenues	66,761.01		15,963,819.93
02/13/19	State of Idaho-GEAR Up Revenue	9,009.46		15,972,829.39
02/19/19	State of Idaho-Base Support	4,009,446.26		19,982,275.65
02/19/19	State of Idaho-CTE Revenue	88,811.14		20,071,086.79
02/20/19	Jerome & Gooding County Taxes, Misc			20,071,086.79
	Refunds & Revenues	47,122.90		20,118,209.69
02/22/19	State of Idaho-Medicaid Revenue	55,459.26		20,173,668.95
02/22/19	State of Idaho-Technology Revenue	351,705.00		20,525,373.95
02/27/19	ARTEC & ARTEI Revenue, INSPIRE ADA, Misc			20,525,373.95
	Refunds & Revenues	142,937.63		20,668,311.58
02/27/19	State of Idaho-Federal Programs Revenue	149,231.87		20,817,543.45
02/28/19	FS-Reimburse Feb Salary & Benefits	66,836.26		20,884,379.71
02/28/19	State of Idaho-Medicaid Revenue	79.80		20,884,459.51
02/28/19	State of Idaho-Natl Board Certification	2,379.40		20,886,838.91
02/28/19	DL Evans-Interest on Sweep Account	27,400.05		20,914,238.96
02/28/19	Post February AP Bills Payable		1,394,504.87	19,519,734.09
02/28/19	Post February Salary & Benefits		1,824,405.84	17,695,328.25
				17,695,328.25
Total		\$ 5,031,364.45	\$ 3,218,910.71	\$ 17,695,328.25

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	11,862,329.38	11,862,329.38
230 Local Contributions	7,851.87	
231 Local Copier Maintenance		
232 Local Programs	18,675.50	
233 Albertson's Grants		
241 Drivers Education	23,361.06	
242 State LEP	102,184.90	
243 State Professional Technical	53,067.09	
244 State Misc. Grants	2,137.88	
245 State Technology Grants	275,453.63	
246 State Substance Abuse	33,597.00	
247 State Literacy Grant	203,545.39	
251 Title I-A Improving Basic Programs	(72,870.71)	
253 Title I-C Migratory Children	20,619.97	
257 Title VI-B - IDEA	(41,442.41)	
258 Title VI-B - IDEA Preschool	1,028.46	
260 School Based Medicaid	(28,758.36)	
261 Title IV-A Student Support	(1,218.27)	
262 Title V-B Rural Education	5,419.54	
263 Perkins III Vocational Ed.	(42,026.74)	
270 Title III-English Language Acquisition	(3,910.67)	
271 Title II-A Improving Teacher Quality	(27,707.21)	
272 Title VI Rural & Low Income		
273 Title IV-A Safe and Drug Free Schools		
274 Gear Up III Grant	(3,045.09)	
282 Title II-D Technology		525,962.83
310 Bond & Interest	3,457,339.71	3,457,339.71
410 Capital Projects		-
420 Plant & Facility	1,849,696.44	1,849,696.44
Total of Accounts	\$ 17,695,328.36	\$ 17,695,328.36
Difference of ledger to cash totals		-
Checks not cleared		642,699.05
Sweep account balances		17,695,328.25
Bank balance - DL Evans Sweep Account		18,338,051.61
Sweep Account reconciliation difference		\$ 24.31

Checking account reconciliation for February 28.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	304,945.60	1,132,443.79	121,929.24	81,683.99	16,429.72	193,683.16	1,851,115.50
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	1,216.70						1,216.70
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		12,328.81	1,352.61	859.35	179.05	2,081.51	16,801.33
243 State Professional Technical	14,100.31	2,573.31	291.30	194.57	29.85		17,189.34
244 State Misc. Grants	17,654.00	29,843.81	3,378.18	2,181.14	379.82	1,749.25	55,186.20
245 State Technology Grants	10,458.47						10,458.47
246 State Substance Abuse							-
247 State Literacy Grant	7,664.00	3,775.25	427.36	272.33	56.12	634.60	12,829.66
251 Title I-A Improving Basic Programs	5,569.60	43,384.31	4,891.88	3,092.66	767.23	14,187.01	71,892.69
253 Title I-C Migratory Children	829.77	4,995.54	565.49	335.99	94.94	1,903.80	8,725.53
257 Title VI-B - IDEA	(941.10)	30,310.57	3,431.18	2,255.10	547.33	9,551.18	45,154.26
258 Title VI-B - IDEA Preschool		1,177.88	133.34	32.44	25.99	634.60	2,004.25
260 School Based Medicaid	76,958.33						76,958.33
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	474.97	243.90	64.95	837.67	5,817.40
263 Perkins III Vocational Ed.		1,950.42	220.79	106.14	28.79	317.30	2,623.44
270 Title III-English Language Acquisition	566.77	1,920.31	217.37	127.10	38.70	888.41	3,758.66
271 Title II-A Improving Teacher Quality	663.82	6,123.18	413.54	388.41	54.70	634.60	8,278.25
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	110.88	1,904.00	215.53	145.66	34.42	634.60	3,045.09
282 Title II-D Technology							-
290 Food Service		42,548.71	4,493.29	3,093.36	838.75	18,955.51	69,929.62
310 Bond & Interest	804,728.54						804,728.54
410 Capital Projects							-
420 Plant & Facility	149,979.18						149,979.18
Total of All Funds	1,394,504.87	1,320,253.17	142,524.07	95,032.56	19,585.54	247,010.50	3,218,910.71
Total Payroll & A.P.	1,394,504.87	1,824,405.84	504,152.67				3,218,910.71
Difference	-	-					-