

Maintenance and Operation Fund Cash Flow for FY 2018-19

April, 30						
Current Months Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 9,431,948.85	\$ 9,778,184.13	\$ 10,044,141.70	\$ 4,533,358.00	\$ 5,510,783.70	121.56%
REVENUES						
Taxes - Local Levies	6,413.06	4,896.91	4,938.04	714,500.00	659,486.29	92.30%
State Support Payments				20,381,580.00	14,251,712.65	69.92%
Other State Support	13,178.50	36,341.50	41,775.50	1,250,322.00	559,718.56	44.77%
Food Service Payroll	57,539.82	61,141.03	59,732.46	858,385.00	545,008.78	63.49%
Other Local Receipts	3,458.13	12,039.56	21,607.88	352,183.00	325,371.06	92.39%
Misc. Receipts	50.00			-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	393.73	220.00	858.96	-	7,699.71	0.00%
Total Revenues	81,033.24	114,639.00	128,912.84	23,556,970.00	20,660,679.32	87.71%
Total Cash Available	9,512,982.09	9,892,823.13	10,173,054.54	28,090,328.00	26,171,463.02	93.17%
EXPENSES						
Monthly Bills	301,623.94	294,206.52	266,957.40	4,035,489.00	3,351,571.48	83.05%
Salaries	1,000,959.46	1,027,398.62	1,118,932.08	12,871,770.00	11,105,617.40	86.28%
Health Insurance & Benefits	177,964.92	196,178.94	208,779.77	2,513,075.00	2,065,164.18	82.18%
PERSI & FICA-MDCR	184,051.21	189,691.07	206,135.83	2,449,170.00	2,051,089.18	83.75%
Food Service Payroll	57,539.82	61,141.03	59,732.46	808,596.00	675,233.04	83.51%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,722,139.35	1,768,616.18	1,860,537.54	22,678,100.00	19,248,675.28	84.88%
Ending Cash Balance	\$ 7,790,842.74	\$ 8,124,206.95	\$ 8,312,517.00	\$ 5,412,228.00	\$ 6,922,787.74	127.91%
Year to Date Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	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	657,141.30	645,516.91	659,486.29	714,500.00	55,013.71	7.70%
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	861,113.01	868,257.86	566,147.96	1,250,322.00	684,174.04	54.72%
Food Service Payroll	532,616.99	570,069.24	675,232.95	858,385.00	183,152.05	21.34%
Other Local Receipts	174,136.79	150,900.37	487,320.50	352,183.00	(135,137.50)	-38.37%
Misc. Receipts	3,934.98	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,918.39	26,013.50	11,332.71	-	(11,332.71)	0.00%
Total Revenues	18,086,204.59	18,356,274.72	20,660,679.32	23,556,970.00	2,896,290.68	12.29%
Total Cash Available	24,048,866.98	24,533,074.90	27,561,192.28	28,090,328.00	529,135.72	1.88%
EXPENSES						
Monthly Bills	3,309,063.24	3,467,551.86	3,351,571.48	4,035,489.00	683,917.52	16.95%
Salaries	9,716,942.94	10,351,413.17	11,105,617.40	12,871,770.00	1,766,152.60	13.72%
Health Insurance & Benefits	1,719,699.62	1,927,238.84	2,065,164.18	2,513,075.00	447,910.82	17.82%
PERSI & FICA-MDCR	1,791,184.12	1,907,175.27	2,051,089.18	2,449,170.00	398,080.82	16.25%
Food Service Payroll	559,226.87	648,720.76	675,233.04	808,596.00	133,362.96	16.49%
Transfers	-	-	-	-	-	0.00%
Total Expenses	17,096,116.79	18,302,099.90	19,248,675.28	22,678,100.00	3,429,424.72	15.12%
Ending Cash Balance	\$ 6,952,750.19	\$ 6,230,975.00	\$ 8,312,517.00	\$ 5,412,228.00	\$ 2,900,289.00	53.59%
Sweep Account Balance	\$ 7,790,842.74	\$ 8,124,206.95	\$ 8,312,517.00			
Investments Balance	-	-	-			
Total Cash	\$ 7,790,842.74	\$ 8,124,206.95	\$ 8,312,517.00			
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				27,285.78	-	-
232 Local Programs				79,950.38	52,389.86	31,296.79
233 Albertson's Grants				-	-	-
241 Drivers Education			12,000.00	10,439.31	-	15,315.00
242 State LEP				143,522.00	149,156.00	201,051.00
243 State Professional Technical		14,570.00	11,851.20	127,059.95	187,470.17	173,898.65
244 State Misc. Grants	123,704.12	6,668.32	6,646.93	325,064.11	292,612.53	282,568.77
245 State Technology Grants		62,744.00	87,780.00	201,577.96	356,231.02	477,096.55
246 State Substance Abuse	14,050.00			39,139.00	30,472.00	33,597.00
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs		77,275.45	74,445.31	613,520.47	733,054.88	786,214.76
253 Title I-C Migratory Children	10.00	11,198.16	11,028.73	143,819.77	121,892.49	133,898.05
257 Title VI-B - IDEA		74,002.42	48,958.41	571,801.86	599,259.21	614,933.19
258 Title VI-B - IDEA Preschool		9,053.88	2,061.92	36,094.32	22,069.00	25,185.91
260 School Based Medicaid			153,638.83	-	-	460,088.26
261 Title IV-A Student Support		1,135.70	1,218.27	-	7,949.67	23,554.22
262 Title V-B Rural Education		5,618.48	5,815.01	-	58,188.75	65,104.26
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition		2,692.40	4,984.64	47,523.05	82,705.70	133,006.05
271 Title II-A Improving Teacher Quality		9,470.40	8,657.03	106,480.59	123,697.21	129,457.52
272 Title VI Rural & Low Income				57,001.65	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant			5,410.20	-	-	17,464.75
282 Title II-D Technology				-	-	-
310 Bond & Interest	28,618.46	25,663.47	30,516.69	3,141,897.80	3,315,336.71	3,690,591.77
410 Capital Projects	582.28	-	-	21,782.67	8,057.81	-
420 Plant & Facility	7,413.82	8,266.11	10,224.73	931,838.92	1,081,105.89	1,005,225.70
Total of All Funds	174,378.68	308,358.79	475,237.90	6,645,537.90	7,221,648.90	8,299,548.20

<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	-	-	-	12,000.00	13,750.00	18,500.00
231 Local Copier Maintenance	-	-	-	25,094.34	-	-
232 Local Programs	3,746.04	15,046.43	1,723.65	55,313.40	42,051.74	39,632.02
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	2,234.53	103.20	-	22,561.19	14,551.96	17,906.55
242 State LEP	12,225.19	12,191.56	16,390.81	118,917.03	121,173.18	156,030.80
243 State Professional Technical	10,153.14	29,262.57	9,687.75	87,885.96	98,406.35	110,051.99
244 State Misc. Grants	19,412.28	16,239.05	58,506.70	296,007.88	221,367.51	320,369.23
245 State Technology Grants	3,784.19	1,845.40	10,490.85	190,488.07	271,323.54	127,893.56
246 State Substance Abuse	-	-	-	244.37	-	-
247 State Literacy Grant	2,724.89	4,730.80	11,015.65	2,724.89	79,752.61	91,163.04
251 Title I-A Improving Basic Programs	69,905.99	79,537.34	68,951.15	678,042.88	739,816.91	710,819.36
253 Title I-C Migratory Children	12,218.11	9,466.17	8,735.92	126,887.74	103,861.96	95,041.97
257 Title VI-B - IDEA	39,692.88	66,051.05	48,049.51	603,470.13	610,346.08	547,319.19
258 Title VI-B - IDEA Preschool	4,961.48	6,001.78	2,061.92	41,584.40	31,198.54	29,109.12
260 School Based Medicaid			93,762.39	-	-	438,473.31
261 Title IV-A Student Support		1,135.70	2,882.27	-	9,085.37	23,682.23
262 Title V-B Rural Education		5,618.48	5,815.00	-	44,952.07	57,773.30
263 Perkins III Vocational Ed.	6,330.43	3,289.51	2,622.21	43,911.35	47,100.09	54,306.06
270 Title III-English Language Acquisition	1,648.15	(1,623.08)	3,494.26	47,860.61	49,726.84	116,886.97
271 Title II-A Improving Teacher Quality	7,834.53	7,578.19	7,577.31	105,358.99	117,255.43	105,313.07
272 Title VI Rural & Low Income	7,346.56	-	-	35,303.88	0.07	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	9,555.55	-	-	27,020.30
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,876,292.52	2,872,367.52	2,893,224.80
410 Capital Projects	27,371.16	887,852.32	-	7,845,057.64	1,201,449.93	-
420 Plant & Facility	30,528.85	(827,117.28)	62,219.63	1,562,442.76	813,090.71	1,455,316.40
Total of All Funds	262,118.40	317,209.19	423,542.53	14,777,450.03	7,507,286.56	7,435,833.27

<i>Fund Title</i>	<i>Cash Balance</i>			<i>Ending</i>	<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>		
230 Local Contributions	7,851.87	-	-	7,851.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	18,971.11	-	1,723.65	17,247.46	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,361.06	12,000.00	-	35,361.06	-
242 State LEP	85,794.09	-	16,390.81	69,403.28	-
243 State Professional Technical	38,134.18	11,851.20	9,687.75	40,297.63	-
244 State Misc. Grants	236,080.31	6,646.93	58,506.70	184,220.54	-
245 State Technology Grants	271,913.81	87,780.00	10,490.85	349,202.96	-
246 State Substance Abuse	33,597.00	-	-	33,597.00	-
247 State Literacy Grant	197,406.47	-	11,015.65	186,390.82	-
251 Title I-A Improving Basic Programs	(75,423.33)	74,445.31	68,951.15	(69,929.17)	-
253 Title I-C Migratory Children	18,316.77	11,028.73	8,735.92	20,609.58	-
257 Title VI-B - IDEA	(45,246.56)	48,958.41	48,049.51	(44,337.66)	-
258 Title VI-B - IDEA Preschool	970.79	2,061.92	2,061.92	970.79	-
260 School Based Medicaid	(38,261.49)	153,638.83	93,762.39	21,614.95	-
261 Title IV-A Student Support	(1,218.27)	1,218.27	2,882.27	(2,882.27)	-
262 Title V-B Rural Education	5,421.93	5,815.01	5,815.00	5,421.94	-
263 Perkins III Vocational Ed.	(44,648.95)	-	2,622.21	(47,271.16)	-
270 Title III-English Language Acquisition	(4,462.95)	4,984.64	3,494.26	(2,972.57)	-
271 Title II-A Improving Teacher Quality	(28,096.99)	8,657.03	7,577.31	(27,017.27)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(5,410.20)	5,410.20	9,555.55	(9,555.55)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	3,486,305.35	30,516.69	-	3,516,822.04	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,854,080.92	10,224.73	62,219.63	1,802,086.02	-
Total	\$ 6,035,436.92	\$ 475,237.90	\$ 423,542.53	\$ 6,087,132.29	\$ -

<i>Sweep Account Activity</i>			
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Balance</i>
04/01/19	Beginning Balance		\$ 16,079,578.51
04/05/19	State of Idaho-Nurse Grant Revenue	6,646.93	16,086,225.44
04/11/19	State of Idaho-Mediciad Revenue	71,657.30	16,157,882.74
04/15/19	State of Idaho-Federal Program Revenue	108,210.91	16,266,093.65
04/16/19	State of Idaho-Gifted-Talented Revenue	7,996.00	16,274,089.65
04/18/19	State of Idaho-Technology Revenue	87,780.00	16,361,869.65
04/18/19	State of Idaho-CTE Added Cost Revenue	11,851.20	16,373,720.85
04/19/19	State of Idaho-IT Staffing Revenue	18,466.00	16,392,186.85
04/22/19	State of Idaho-Content-Curriculum Revenue	2,135.00	16,394,321.85
04/23/19	State of Idaho-Reimburse Travel-Layne	203.96	16,394,525.81
04/25/19	State of Idaho-Mediciad Revenue	81,981.53	16,476,507.34
04/26/19	State of Idaho-Ag Replacment Tax	13,178.50	16,489,685.84
04/29/19	State of Idaho-Federal Program Revenue	54,368.61	16,544,054.45
04/29/19	Jerome County Taxes, JHS Driver Ed Fees, Misc Donations and Refunds	50,131.45	16,594,185.90
04/30/19	FS-Reimburse Apr Salary & Benefits		16,594,185.90
	Cell Phone Rebates	59,962.46	16,654,148.36
04/30/19	DL Evans-Interest on Sweep Account	29,580.89	16,683,729.25
			16,683,729.25
04/30/19	April AP Bills Payable		508,322.96
04/30/19	April Salary & Benefits		1,775,757.11
			14,399,649.18
			14,399,649.18
			14,399,649.18
Total		\$ 604,150.74	\$ 2,284,080.07
			\$ 14,399,649.18

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	8,312,517.00		8,312,517.00
230 Local Contributions	7,851.87		
231 Local Copier Maintenance			
232 Local Programs	17,247.46		
233 Albertson's Grants			
241 Drivers Education	35,361.06		
242 State LEP	69,403.28		
243 State Professional Technical	40,297.63		
244 State Misc. Grants	184,220.54		
245 State Technology Grants	349,202.96		
246 State Substance Abuse	33,597.00		
247 State Literacy Grant	186,390.82		
251 Title I-A Improving Basic Programs	(69,929.17)		
253 Title I-C Migratory Children	20,609.58		
257 Title VI-B - IDEA	(44,337.66)		
258 Title VI-B - IDEA Preschool	970.79		
260 School Based Medicaid	21,614.95		
261 Title IV-A Student Support	(2,882.27)		
262 Title V-B Rural Education	5,421.94		
263 Perkins III Vocational Ed.	(47,271.16)		
270 Title III-English Language Acquisition	(2,972.57)		
271 Title II-A Improving Teacher Quality	(27,017.27)		
272 Title VI Rural & Low Income			
273 Title IV-A Safe and Drug Free Schools			
274 Gear Up III Grant	(9,555.55)		
282 Title II-D Technology			768,224.23
310 Bond & Interest	3,516,822.04		3,516,822.04
410 Capital Projects			-
420 Plant & Facility	1,802,086.02		1,802,086.02
Total of Accounts	\$ 14,399,649.29		\$ 14,399,649.29
	Difference of ledger to cash totals		-
	Checks not cleared		74,140.84
	Sweep account balances		14,399,649.18
	Bank balance - DL Evans Sweep Account		14,473,930.99
	Sweep Account reconciliation difference		\$ 140.97

Checking account reconciliation for April 30.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	266,957.40	1,118,932.08	122,831.92	80,545.45	16,388.71	192,391.06	1,798,046.62
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	1,723.65						1,723.65
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		11,948.81	1,352.61	828.83	179.05	2,081.51	16,390.81
243 State Professional Technical	6,598.76	2,573.31	291.30	194.53	29.85		9,687.75
244 State Misc. Grants	49,235.02	6,255.30	708.09	470.88	106.21	1,731.20	58,506.70
245 State Technology Grants	10,490.85						10,490.85
246 State Substance Abuse							-
247 State Literacy Grant	5,850.51	3,775.25	427.36	271.81	56.12	634.60	11,015.65
251 Title I-A Improving Basic Programs	1,243.68	44,580.13	4,982.00	3,181.84	776.49	14,187.01	68,951.15
253 Title I-C Migratory Children	840.02	4,995.54	565.49	336.13	94.94	1,903.80	8,735.92
257 Title VI-B - IDEA	326.00	32,079.36	3,383.91	2,393.00	538.16	9,329.08	48,049.51
258 Title VI-B - IDEA Preschool		1,177.88	133.34	90.11	25.99	634.60	2,061.92
260 School Based Medicaid	93,762.39						93,762.39
261 Title IV-A Student Support	1,664.00	777.37	88.00	20.42	15.18	317.30	2,882.27
262 Title V-B Rural Education		4,195.91	474.98	241.48	64.96	837.67	5,815.00
263 Perkins III Vocational Ed.		1,950.42	220.78	104.93	28.78	317.30	2,622.21
270 Title III-English Language Acquisition	301.71	1,920.31	217.38	127.75	38.70	888.41	3,494.26
271 Title II-A Improving Teacher Quality	488.00	5,647.92	400.95	352.43	53.41	634.60	7,577.31
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	6,621.34	1,904.00	215.53	145.66	34.42	634.60	9,555.55
282 Title II-D Technology							-
290 Food Service		37,980.27	3,953.98	2,758.46	746.50	17,051.71	62,490.92
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	62,219.63						62,219.63
Total of All Funds	508,322.96	1,280,693.86	140,247.62	92,063.71	19,177.47	243,574.45	2,284,080.07
Total Payroll & A.P.	508,322.96	1,775,757.11	495,063.25			-	2,284,080.07
Difference	-	-					-