

Maintenance and Operation Fund Cash Flow for FY 2018-19

September, 30						
Current Months Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 12,528,000.58	\$ 13,417,551.11	\$ 14,296,087.03	\$ 4,533,358.00	\$ 9,762,729.03	215.35%
REVENUES						
Taxes - Local Levies	4,455.78	1,747.14	1,944.85	714,500.00	243,425.92	34.07%
State Support Payments				20,381,580.00	10,334,455.65	50.70%
Other State Support	184,636.23	8,556.68	1,625.90	1,250,322.00	259,028.45	20.72%
Food Service Payroll	109,377.63	71,399.10	69,425.73	858,385.00	212,552.80	24.76%
Other Local Receipts	5,564.85	9,695.19	24,722.33	352,183.00	52,747.48	14.98%
Misc. Receipts	424.78			-	-	0.00%
Transfers				-	-	0.00%
Expenses Reversed	1,703.61	247.55	266.10	-	776.10	0.00%
Total Revenues	306,162.88	91,645.66	97,984.91	23,556,970.00	11,102,986.40	47.13%
Total Cash Available	12,834,163.46	13,509,196.77	14,394,071.94	28,090,328.00	20,865,715.43	74.28%
EXPENSES						
Monthly Bills	348,663.13	348,979.59	402,326.59	4,035,489.00	1,022,784.95	25.34%
Salaries	976,570.26	1,054,495.45	1,118,843.31	12,871,770.00	3,184,810.73	24.74%
Health Insurance & Benefits	172,819.81	198,481.03	210,400.27	2,513,075.00	603,826.01	24.03%
PERSI & FICA-MDCR	179,546.78	194,415.21	207,252.87	2,449,170.00	593,701.61	24.24%
Food Service Payroll	57,847.25	71,399.10	69,425.73	808,596.00	212,552.89	26.29%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,735,447.23	1,867,770.38	2,008,248.77	22,678,100.00	5,617,676.19	24.77%
Ending Cash Balance	\$ 11,098,716.23	\$ 11,641,426.39	\$ 12,385,823.17	\$ 5,412,228.00	\$ 15,248,039.24	281.73%
Year to Date Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	Difference	Difference %
Beginning Cash Balance	\$ 6,177,411.20	\$ 6,224,058.30	\$ 6,900,512.96	\$ 4,533,358.00	\$ 2,367,154.96	152.22%
REVENUES						
Taxes - Local Levies	241,882.87	261,202.02	243,425.92	714,500.00	471,074.08	65.93%
State Support Payments	9,105,106.23	9,845,224.31	10,334,455.65	20,381,580.00	10,047,124.35	49.30%
Other State Support	277,067.12	461,295.59	259,028.45	1,250,322.00	991,293.55	79.28%
Food Service Payroll	160,049.30	191,613.94	212,552.80	858,385.00	645,832.20	75.24%
Other Local Receipts	16,571.19	25,078.40	52,747.48	352,183.00	299,435.52	85.02%
Misc. Receipts	424.78	1,133.19	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,138.15	26,771.12	776.10	-	(776.10)	0.00%
Total Revenues	9,825,239.64	10,812,318.57	11,102,986.40	23,556,970.00	12,453,983.60	52.87%
Total Cash Available	16,002,650.84	17,036,376.87	18,003,499.36	28,090,328.00	14,821,138.56	52.76%
EXPENSES						
Monthly Bills	935,891.57	1,089,181.44	1,022,784.95	4,035,489.00	3,012,704.05	74.66%
Salaries	2,802,969.68	3,007,581.54	3,184,810.73	12,871,770.00	9,686,959.27	75.26%
Health Insurance & Benefits	486,306.49	547,991.79	603,826.01	2,513,075.00	1,909,248.99	75.97%
PERSI & FICA-MDCR	518,717.57	558,581.77	593,701.61	2,449,170.00	1,855,468.39	75.76%
Food Service Payroll	160,049.30	191,613.94	212,552.89	808,596.00	596,043.11	73.71%
Transfers	-	-	-	-	-	0.00%
Total Expenses	4,903,934.61	5,394,950.48	5,617,676.19	22,678,100.00	17,060,423.81	75.23%
Ending Cash Balance	\$ 11,098,716.23	\$ 11,641,426.39	\$ 12,385,823.17	\$ 5,412,228.00	\$ 6,973,595.17	128.85%
Sweep Account Balance	\$ 11,098,716.23	\$ 11,641,426.39	\$ 12,385,823.17			
Investments Balance	-	-	-			
Total Cash	\$ 11,098,716.23	\$ 11,641,426.39	\$ 12,385,823.17			
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	2,315.42			4,506.86	-	-
232 Local Programs	35,475.00	5,867.94		35,475.00	8,367.94	29,704.64
233 Albertson's Grants				-	-	-
241 Drivers Education	3,439.31			3,439.31	-	3,315.00
242 State LEP				-	-	-
243 State Professional Technical	36,218.80	28,956.62		56,181.45	58,408.17	30,000.00
244 State Misc. Grants		200.00		2,446.40	20,273.42	170.00
245 State Technology Grants			18,843.55	-	-	18,843.55
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
249 ISEE Phase II Grant				-	-	-
251 Title I-A Improving Basic Programs	78,381.19	76,325.90	79,692.53	219,186.85	214,423.42	292,689.49
253 Title I-C Migratory Children	10,597.42	10,501.63	9,246.51	68,456.74	53,704.92	73,536.86
257 Title VI-B - IDEA	67,076.89	49,548.46	29,574.18	180,941.93	151,775.45	196,742.52
258 Title VI-B - IDEA Preschool	1,269.56			6,726.68	-	1,850.22
261 Title IV-A Student Support			1,135.67	-	-	5,025.63
262 Title V-B Rural Education		18,855.16	11,236.91	-	18,855.16	24,382.87
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition		500.00	20,449.46	16,645.09	43,043.42	69,243.09
271 Title II-A Improving Teacher Quality	2,220.99	7,797.75	20,466.99	19,995.27	27,906.83	57,637.37
272 Title VI Rural & Low Income	5,795.00	(12,506.57)		17,516.82	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Title IV-A 21st Century Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	392,890.01	512,847.03	12,516.69	1,409,821.22	1,563,862.04	1,773,898.32
410 Capital Projects	4,314.67	822.54		13,668.16	2,313.49	-
420 Plant & Facility	240,252.15	48,118.71	5,640.01	486,925.55	533,324.91	506,121.20
Total of All Funds	880,246.41	747,835.17	208,802.50	2,561,671.64	2,696,259.17	3,083,160.76

	<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	-	2,500.00	1,500.00	5,500.00	5,750.00	8,000.00
231 Local Copier Maintenance	6,615.23	-	-	19,622.17	-	-
232 Local Programs	9,512.66	5,870.71	15,064.80	9,512.66	8,484.57	21,473.43
233 Albertson's Grants	-	-	-	-	7,699.68	-
241 Drivers Education	1,494.93	3,777.62	6,681.58	12,976.83	10,887.41	10,947.24
242 State LEP	12,018.55	12,417.53	16,393.09	35,517.94	35,967.94	40,776.43
243 State Professional Technical	4,715.77	4,832.84	7,262.05	13,071.13	15,036.40	21,532.33
244 State Misc. Grants	31,312.51	36,419.58	17,763.68	112,364.81	68,037.48	95,999.00
245 State Technology Grants	4,211.06	49,382.39	17,296.08	129,979.37	202,898.94	74,017.04
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	23,131.59	21,441.29	-	75,021.81	82,468.35
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	70,332.44	72,901.83	68,196.63	213,829.58	214,549.94	216,539.57
253 Title I-C Migratory Children	11,912.32	8,844.90	7,891.94	41,042.67	35,053.12	33,833.80
257 Title VI-B - IDEA	60,739.56	62,265.06	53,735.12	177,033.44	159,076.33	162,139.86
258 Title VI-B - IDEA Preschool	1,882.62	3,434.66	-	4,421.74	6,562.42	3,711.51
261 Title IV-A Student Support		1,135.25	1,218.27	-	1,135.25	3,489.64
262 Title V-B Rural Education		5,622.71	5,815.98	-	5,622.71	17,052.89
263 Perkins III Vocational Ed.	3,214.95	3,289.51	2,991.41	9,510.00	9,719.38	9,570.44
270 Title III-English Language Acquisition	1,934.30	8,961.32	16,074.01	2,218.25	20,648.96	66,377.46
271 Title II-A Improving Teacher Quality	37,017.35	31,230.32	18,892.05	40,690.57	45,117.18	44,807.66
272 Title VI Rural & Low Income	6,132.16	-	-	17,709.52	12,697.22	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	(264.87)	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,061,921.26	2,074,571.26	2,087,996.26
410 Capital Projects	1,436,490.71	4,745.00	-	4,289,798.86	4,745.00	-
420 Plant & Facility	661,269.21	226,485.11	74,637.51	978,736.36	1,319,683.45	441,080.92
Total of All Funds	2,360,806.33	566,983.06	352,855.49	8,175,457.16	4,338,966.45	3,441,813.83

Fund Title	Cash Balance				Difference
	Beginning	Revenues	Expenditures	Ending	
230 Local Contributions	19,851.87	-	1,500.00	18,351.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	48,878.70	-	15,064.80	33,813.90	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	37,001.95	-	6,681.58	30,320.37	-
242 State LEP	(0.26)	-	16,393.09	(16,393.35)	-
243 State Professional Technical	(7,819.31)	-	7,262.05	(15,081.36)	-
244 State Misc. Grants	143,955.68	-	17,763.68	126,192.00	-
245 State Technology Grants	(56,720.99)	18,843.55	17,296.08	(55,173.52)	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	37,038.85	-	21,441.29	15,597.56	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(80,670.55)	79,692.53	68,196.63	(69,174.65)	-
253 Title I-C Migratory Children	20,101.99	9,246.51	7,891.94	21,456.56	-
257 Title VI-B - IDEA	(53,188.06)	29,574.18	53,735.12	(77,349.00)	-
258 Title VI-B - IDEA Preschool	3,032.71	-	-	3,032.71	-
261 Title IV-A Student Support	(1,135.67)	1,135.67	1,218.27	(1,218.27)	-
262 Title V-B Rural Education	0.03	11,236.91	5,815.98	5,420.96	-
263 Perkins III Vocational Ed.	455.87	-	2,991.41	(2,535.54)	-
270 Title III-English Language Acquisition	(20,601.47)	20,449.46	16,074.01	(16,226.02)	-
271 Title II-A Improving Teacher Quality	(39,906.95)	20,466.99	18,892.05	(38,332.01)	-
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	-	-	-	-	-
310 Bond & Interest	2,392,840.44	12,516.69	-	2,405,357.13	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	2,386,214.50	5,640.01	74,637.51	2,317,217.00	-
Total	\$ 4,829,329.33	\$ 208,802.50	\$ 352,855.49	\$ 4,685,276.34	\$ -

Sweep Account (DL Evans Summary Deposit and Expenses) Activity				
Date	Description	Revenue	Expenses	Balance
09/01/18	Beginning Balance			\$ 19,125,416.25
09/06/18	E-Rate Reimbursements	18,843.55		19,144,259.80
09/13/18	State of Idaho-Medicaid Revenue	1,625.90		19,145,885.70
09/14/18	State of Idaho-Federal Program Revenue	44,439.17		19,190,324.87
09/19/18	Jerome County Property Tax, ISBA Dividend, Farm Bureau Settlement, Misc	18,047.38		19,190,324.87 19,208,372.25
09/27/18	State of Idaho-Federal Program Revenue	127,363.08		19,335,735.33
09/28/18	FS-Reimburse Sept Salary & Benefits, Misc	69,691.83		19,405,427.16
09/30/18	DL Evans-Interest on Sweep Account	26,782.50		19,405,427.16 19,432,209.66
	DL Evans-Return ACH Fee		6.00	19,432,203.66
				19,432,203.66
09/30/18	Post September AP Bills		553,891.23	18,878,312.43
09/30/18	Post September Salary & Benefits		1,807,213.03	17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
				17,071,099.40
Total		\$ 306,793.41	\$ 2,361,110.26	\$ 17,071,099.40

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	12,385,823.17	12,385,823.17
230 Local Contributions	18,351.87	
231 Local Copier Maintenance		
232 Local Programs	33,813.90	
233 Albertson's Grants		
241 Drivers Education	30,320.37	
242 State LEP	(16,393.35)	
243 State Professional Technical	(15,081.36)	
244 State Misc. Grants	126,192.00	
245 State Technology Grants	(55,173.52)	
246 State Substance Abuse	-	
247 State Literacy Grant	15,597.56	
249 ISEE Phase II Grant		
251 Title I-A Improving Basic Programs	(69,174.65)	
253 Title I-C Migratory Children	21,456.56	
257 Title VI-B - IDEA	(77,349.00)	
258 Title VI-B - IDEA Preschool	3,032.71	
261 Title IV-A Student Support	(1,218.27)	
262 Title V-B Rural Education	5,420.96	
263 Perkins III Vocational Ed.	(2,535.54)	
270 Title III-English Language Acquisition	(16,226.02)	
271 Title II-A Improving Teacher Quality	(38,332.01)	
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		(37,297.79)
310 Bond & Interest	2,405,357.13	2,405,357.13
410 Capital Projects		-
420 Plant & Facility	2,317,217.00	2,317,217.00
Total of Accounts	\$17,071,099.51	\$17,071,099.51
Difference of ledger to cash totals		-
Checks not cleared		325,923.96
Sweep account balances		17,071,099.40
Bank balance - DL Evans Sweep Account		17,397,024.24
Sweep Account reconciliation difference		\$ 0.88

Checking account reconciliation for September 30.					District paid	Health	
Fund Title	Expenses	Salaries	Retirement	FICA	Benefits	Insurance	Total
100 General Fund	402,326.59	1,118,843.31	123,244.26	80,675.23	16,434.20	193,966.07	1,935,489.66
230 Local Contributions	1,500.00						1,500.00
231 Local Copier Maintenance							-
232 Local Programs	15,064.80						15,064.80
233 Albertson's Grants							-
241 Drivers Education	894.27	4,840.00	547.88	343.28	56.15	-	6,681.58
242 State LEP		11,948.81	1,352.61	831.11	179.05	2,081.51	16,393.09
243 Professional Technical	3,715.26	2,955.06	334.51	222.94	34.28		7,262.05
244 State Misc. Grants	8,492.00	6,255.30	708.09	470.88	106.21	1,731.20	17,763.68
245 State Technology Grants	17,296.08						17,296.08
246 State Substance Abuse							-
247 State Literacy Grant	16,271.90	3,775.25	427.36	276.06	56.12	634.60	21,441.29
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	560.91	44,127.70	4,947.67	3,184.54	775.41	14,600.40	68,196.63
253 Title I-C Migratory Children		4,995.54	565.49	332.17	94.94	1,903.80	7,891.94
257 Title VI-B - IDEA	3,305.00	33,130.82	3,737.67	2,475.29	594.88	10,491.46	53,735.12
258 Title VI-B - IDEA Preschool							-
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	242.46	64.96	837.67	5,815.98
263 Perkins III Vocational Ed.		2,259.82	255.81	126.11	32.37	317.30	2,991.41
270 Title III-English Language Acquisition	9,737.99	4,545.31	514.53	321.45	69.16	885.57	16,074.01
271 Title II-A Improving Teacher Quality	88.92	15,444.42	1,483.42	1,076.36	164.33	634.60	18,892.05
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		45,374.29	4,856.86	3,333.38	873.67	18,320.91	72,759.11
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	74,637.51						74,637.51
Total of All Funds	553,891.23	1,303,468.91	143,539.14	93,931.68	19,550.91	246,722.39	2,361,104.26
Total Payroll & A.P.	553,891.23	1,807,213.03	503,744.12				2,361,104.26
Difference	-	-					-