

Maintenance and Operation Fund Cash Flow for FY 2018-19

December, 31						
Current Months Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 11,315,158.39	\$ 11,893,894.30	\$ 12,656,690.90	\$ 4,533,358.00	\$ 8,123,332.90	179.19%
REVENUES						
Taxes - Local Levies	36,206.70	64,710.25	59,111.56	714,500.00	307,966.59	43.10%
State Support Payments				20,381,580.00	14,251,712.65	69.92%
Other State Support	83,546.87	3,070.00	84,006.00	1,250,322.00	421,954.56	33.75%
Food Service Payroll	57,924.35		67,577.62	858,385.00	417,966.45	48.69%
Other Local Receipts	5,736.96	10,233.87	42,362.24	352,183.00	264,080.22	74.98%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	310.27	286.98	3,380.84	-	4,783.94	0.00%
Total Revenues	183,725.15	78,301.10	256,438.26	23,556,970.00	15,668,464.41	66.51%
Total Cash Available	\$ 11,498,883.54	\$ 11,972,195.40	\$ 12,913,129.16	\$ 28,090,328.00	\$ 23,791,797.31	84.70%
EXPENSES						
Monthly Bills	348,793.99	349,970.55	271,846.25	4,035,489.00	2,080,106.49	51.55%
Salaries	970,953.83	1,079,026.61	1,131,523.25	12,871,770.00	6,596,323.88	51.25%
Health Insurance & Benefits	173,547.77	199,953.49	208,858.65	2,513,075.00	1,228,435.46	48.88%
PERSI & FICA-MDCR	178,941.94	196,916.36	208,319.48	2,449,170.00	1,221,141.09	49.86%
Food Service Payroll	57,924.35	65,125.66	67,577.62	808,596.00	417,966.54	51.69%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,730,161.88	1,890,992.67	1,888,125.25	22,678,100.00	11,543,973.46	50.90%
Ending Cash Balance	\$ 9,768,721.66	\$ 10,081,202.73	\$ 11,025,003.91	\$ 5,412,228.00	\$ 12,247,823.85	226.30%
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	100.00%
REVENUES						
Taxes - Local Levies	280,059.62	308,563.17	307,966.59	714,500.00	406,533.41	56.90%
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	446,483.57	366,006.70	421,954.56	1,250,322.00	828,367.44	66.25%
Food Service Payroll	303,998.10	246,073.75	417,966.45	858,385.00	440,418.55	51.31%
Other Local Receipts	70,800.51	75,297.42	264,080.22	352,183.00	88,102.78	25.02%
Misc. Receipts	134.20	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,352.91	23,329.62	4,783.94	-	(4,783.94)	0.00%
Total Revenues	13,123,149.72	13,017,725.67	15,668,464.41	23,556,970.00	7,888,505.59	33.49%
Total Cash Available	19,085,812.11	19,194,525.85	22,568,977.37	28,090,328.00	10,255,660.55	36.51%
EXPENSES						
Monthly Bills	2,034,123.90	2,132,517.32	2,080,106.49	4,035,489.00	1,955,382.51	48.45%
Salaries	5,726,919.34	6,195,694.81	6,596,323.88	12,871,770.00	6,275,446.12	48.75%
Health Insurance & Benefits	1,007,569.45	1,144,377.67	1,228,435.46	2,513,075.00	1,284,639.54	51.12%
PERSI & FICA-MDCR	1,055,962.33	1,144,114.34	1,221,141.09	2,449,170.00	1,228,028.91	50.14%
Food Service Payroll	330,607.98	389,850.93	417,966.54	808,596.00	390,629.46	48.31%
Transfers	-	-	-	-	-	0.00%
Total Expenses	10,155,183.00	11,006,555.07	11,543,973.46	22,678,100.00	11,134,126.54	49.10%
Ending Cash Balance	\$ 8,930,629.11	\$ 8,187,970.78	\$ 11,025,003.91	\$ 5,412,228.00	\$ 5,612,775.91	103.71%
Sweep Account Balance	\$ 9,768,721.66	\$ 10,081,202.73	\$ 11,025,003.91			
Investments Balance	-	-	-			
Total Cash	\$ 9,768,721.66	\$ 10,081,202.73	\$ 11,025,003.91			
Difference	\$ -	\$ -	\$ -			

Fund Title	Monthly Revenues			YTD Revenues		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance				11,873.77	-	-
232 Local Programs	7,575.00	25,875.00		48,080.00	41,423.87	30,946.79
233 Albertson's Grants				-	-	-
241 Drivers Education				3,439.31	-	3,315.00
242 State LEP		149,156.00		143,522.00	149,156.00	-
243 State Professional Technical			13,159.07	56,181.45	58,408.17	73,236.05
244 State Misc. Grants		1,500.00		102,805.06	53,707.73	4,093.43
245 State Technology Grants				29,804.96	40,461.02	37,611.55
246 State Substance Abuse				-	-	-
247 State Literacy Grant		220,768.00	249,184.00	-	220,768.00	249,184.00
251 Title I-A Improving Basic Programs		65,387.87	70,826.42	324,547.66	425,323.63	501,310.60
253 Title I-C Migratory Children	10.00	12,336.92	8,168.71	82,641.46	83,800.59	97,824.15
257 Title VI-B - IDEA		160,746.65	67,303.28	310,421.70	330,998.43	410,344.32
258 Title VI-B - IDEA Preschool			4,674.85	13,695.68	3,434.66	14,504.12
260 School Based Medicaid			128,967.03	-	-	130,887.60
261 Title IV-A Student Support		1,135.25	11,218.27	-	3,405.75	18,680.44
262 Title V-B Rural Education		5,618.48	5,815.98	-	35,714.83	41,841.83
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition		11,639.19	13,434.30	19,873.79	66,394.65	109,425.78
271 Title II-A Improving Teacher Quality		20,017.74	7,233.78	48,451.36	86,537.83	93,097.19
272 Title VI Rural & Low Income				20,940.72	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	56,686.82	189,745.67	288,330.39	1,474,848.05	1,776,027.57	2,096,285.70
410 Capital Projects	1,254.36	803.61		18,881.75	4,904.50	-
420 Plant & Facility	22,723.71	85,976.44	69,855.28	512,932.08	709,517.50	648,870.91
Total of All Funds	88,249.89	950,706.82	938,171.36	3,242,679.11	4,089,984.73	4,561,459.46

Fund Title	Monthly Expenditures			YTD Expenditures		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
230 Local Contributions	-	1,000.00	2,750.00	6,000.00	6,750.00	13,500.00
231 Local Copier Maintenance	37.75	-	-	25,056.59	-	-
232 Local Programs	3,050.81	43.93	1,041.28	29,807.33	13,987.21	35,590.56
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	395.46	-	5,367.66	20,051.66	14,173.26	17,236.85
242 State LEP	11,766.60	12,186.96	16,392.78	70,622.23	72,528.82	90,057.04
243 State Professional Technical	7,490.46	6,013.50	9,444.94	36,162.15	34,600.05	47,787.02
244 State Misc. Grants	13,842.96	28,382.58	22,696.59	197,887.91	154,359.44	179,888.78
245 State Technology Grants	1,686.81	3,262.59	2,671.90	143,869.18	246,502.58	86,589.61
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	6,510.49	8,058.80	5,171.28	6,510.49	83,080.61	85,318.67
251 Title I-A Improving Basic Programs	71,641.96	76,184.01	69,515.39	428,864.80	428,732.33	426,479.44
253 Title I-C Migratory Children	11,224.55	9,946.66	8,232.97	77,289.06	64,101.44	58,465.12
257 Title VI-B - IDEA	70,201.93	67,642.18	60,460.04	378,195.58	343,676.43	355,140.85
258 Title VI-B - IDEA Preschool	6,736.80	2,648.80	4,611.37	23,650.42	9,211.22	20,976.78
260 School Based Medicaid			76,118.28	-	-	141,364.07
261 Title IV-A Student Support		1,136.17	1,218.97	-	4,541.92	17,145.15
262 Title V-B Rural Education		5,618.48	5,815.01	-	22,478.15	34,510.88
263 Perkins III Vocational Ed.	3,695.88	14,200.66	3,368.48	24,677.29	30,787.21	43,627.89
270 Title III-English Language Acquisition	1,435.92	5,598.31	8,424.46	16,669.93	40,637.18	98,910.60
271 Title II-A Improving Teacher Quality	13,101.62	13,018.55	12,123.12	75,159.54	85,536.41	73,498.55
272 Title VI Rural & Low Income	6,353.66	-	-	6,353.66	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	3,132.76	-	-	5,762.67
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,062,321.26	2,074,971.26	2,088,496.26
410 Capital Projects	1,091,029.67	-	-	6,232,965.33	89,418.01	-
420 Plant & Facility	113,618.26	40,927.14	413,866.00	1,303,834.44	1,547,594.57	1,221,614.12
Total of All Funds	1,433,821.59	295,869.32	732,423.28	11,165,948.85	5,372,326.25	5,141,960.91

<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	15,601.87	-	2,750.00	12,851.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	21,980.20	-	1,041.28	20,938.92	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	29,398.42	-	5,367.66	24,030.76	-
242 State LEP	(49,281.18)	-	16,392.78	(65,673.96)	-
243 State Professional Technical	(1,814.13)	13,159.07	9,444.94	1,900.00	-
244 State Misc. Grants	68,922.24	-	22,696.59	46,225.65	-
245 State Technology Grants	(46,306.19)	-	2,671.90	(48,978.09)	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	(22,018.61)	249,184.00	5,171.28	221,994.11	-
251 Title I-A Improving Basic Programs	(71,804.44)	70,826.42	69,515.39	(70,493.41)	-
253 Title I-C Migratory Children	21,176.79	8,168.71	8,232.97	21,112.53	-
257 Title VI-B - IDEA	(63,591.43)	67,303.28	60,460.04	(56,748.19)	-
258 Title VI-B - IDEA Preschool	(1,642.14)	4,674.85	4,611.37	(1,578.66)	-
260 School Based Medicaid	(63,325.22)	128,967.03	76,118.28	(10,476.47)	-
261 Title IV-A Student Support	(11,218.27)	11,218.27	1,218.97	(1,218.97)	-
262 Title V-B Rural Education	5,420.96	5,815.98	5,815.01	5,421.93	-
263 Perkins III Vocational Ed.	(33,224.51)	-	3,368.48	(36,592.99)	-
270 Title III-English Language Acquisition	(13,586.31)	13,434.30	8,424.46	(8,576.47)	-
271 Title II-A Improving Teacher Quality	(26,673.74)	7,233.78	12,123.12	(31,563.08)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(2,629.91)	-	3,132.76	(5,762.67)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,438,914.12	288,330.39	-	2,727,244.51	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	2,023,444.23	69,855.28	413,866.00	1,679,433.51	-
Total	\$ 4,217,742.75	\$ 938,171.36	\$ 732,423.28	\$ 4,423,490.83	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
12/01/18	Beginning Balance			\$ 16,874,433.54
12/06/18	State of Idaho-Literacy & Remediation Revenue	332,816.00		17,207,249.54
12/06/18	State of Idaho-Medicaid Revenue	21,645.15		17,228,894.69
12/12/18	State of Idaho-CTE PQI Grant	13,159.07		17,242,053.76
12/13/18	State of Idaho-Federal Program Revenue	89,012.38		17,331,066.14
12/17/18	Jerome, Gooding, & Lincoln Co Property Taxes, Misc Donations, Misc Refunds, Misc Revenue	409,781.85		17,740,847.99
12/20/18	State of Idaho-Medicaid Revenue	107,321.88		17,848,169.87
12/26/18	State of Idaho-Reimburse Travel - Layne	149.00		17,848,318.87
12/28/18	State of Idaho-Federal Program Revenue	99,663.21		17,947,982.08
12/29/18	FS-Reimburse Dec Salary & Benefits, ARTEC, St. Lukes & City of Jerome Donation, Misc.	90,586.12		18,038,568.20
12/31/18	State of Idaho-Advanced Opportunity Fall	225.00		18,038,793.20
12/31/18	DL Evans-Interest on Sweep Account	30,249.96		18,069,043.16
12/31/18	Post December AP Bills		808,742.70	17,260,300.46
12/31/18	Post December Salary & Benefits		1,811,805.83	15,448,494.63
				15,448,494.63
				15,448,494.63
				15,448,494.63
				15,448,494.63
				15,448,494.63
Total		\$ 1,194,609.62	\$ 2,620,548.53	\$ 15,448,494.63

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	11,025,003.91		11,025,003.91
230 Local Contributions	12,851.87		
231 Local Copier Maintenance	-		
232 Local Programs	20,938.92		
233 Albertson's Grants	-		
241 Drivers Education	24,030.76		
242 State LEP	(65,673.96)		
243 State Professional Technical	1,900.00		
244 State Misc. Grants	46,225.65		
245 State Technology Grants	(48,978.09)		
246 State Substance Abuse	-		
247 State Literacy Grant	221,994.11		
251 Title I-A Improving Basic Programs	(70,493.41)		
253 Title I-C Migratory Children	21,112.53		
257 Title VI-B - IDEA	(56,748.19)		
258 Title VI-B - IDEA Preschool	(1,578.66)		
260 School Based Medicaid	(10,476.47)		
261 Title IV-A Student Support	(1,218.97)		
262 Title V-B Rural Education	5,421.93		
263 Perkins III Vocational Ed.	(36,592.99)		
270 Title III-English Language Acquisition	(8,576.47)		
271 Title II-A Improving Teacher Quality	(31,563.08)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(5,762.67)		
282 Title II-D Technology	-		16,812.81
310 Bond & Interest	2,727,244.51		2,727,244.51
410 Capital Projects	-		-
420 Plant & Facility	1,679,433.51		1,679,433.51
Total of Accounts	\$ 15,448,494.74		\$ 15,448,494.74
	Difference of ledger to cash totals		-
	Checks not cleared		333,281.25
	Sweep account balances		15,448,494.63
	Bank balance - DL Evans Sweep Account		15,781,776.74
	Sweep Account reconciliation difference		\$ 0.86

Checking account reconciliation for December 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	271,846.25	1,131,523.25	123,283.52	81,749.39	16,473.99	192,384.66	1,817,261.06
230 Local Contributions	2,750.00						2,750.00
231 Local Copier Maintenance							-
232 Local Programs	1,041.28						1,041.28
233 Albertson's Grants							-
241 Drivers Education	157.40	4,840.00		370.26			5,367.66
242 State LEP		11,948.81	1,352.61	830.80	179.05	2,081.51	16,392.78
243 State Professional Technical	6,355.78	2,573.31	291.30	194.70	29.85		9,444.94
244 State Misc. Grants	13,424.91	6,255.30	708.09	470.88	106.21	1,731.20	22,696.59
245 State Technology Grants	2,671.90						2,671.90
246 State Substance Abuse							-
247 State Literacy Grant		3,775.25	427.36	277.95	56.12	634.60	5,171.28
251 Title I-A Improving Basic Programs	1,041.15	45,158.04	5,058.15	3,260.81	789.28	14,207.96	69,515.39
253 Title I-C Migratory Children	275.73	5,049.41	571.59	336.88	95.56	1,903.80	8,232.97
257 Title VI-B - IDEA	11,139.46	33,558.24	3,456.22	2,521.18	551.06	9,233.88	60,460.04
258 Title VI-B - IDEA Preschool	2,607.12	1,177.88	133.34	32.44	25.99	634.60	4,611.37
260 School Based Medicaid	76,118.28						76,118.28
261 Title IV-A Student Support		777.37	88.00	21.12	15.18	317.30	1,218.97
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.		2,575.42	291.53	148.20	36.03	317.30	3,368.48
270 Title III-English Language Acquisition	5,104.56	2,027.30	229.49	134.76	39.94	888.41	8,424.46
271 Title II-A Improving Teacher Quality	144.33	9,751.92	853.75	638.71	99.81	634.60	12,123.12
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	198.55	1,904.00	215.53	145.66	34.42	634.60	3,132.76
282 Title II-D Technology							-
290 Food Service		44,557.61	4,489.96	3,286.57	843.74	17,686.31	70,864.19
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	413,866.00						413,866.00
Total of All Funds	808,742.70	1,311,649.02	141,925.42	94,661.80	19,441.19	244,128.40	2,620,548.53
Total Payroll & A.P.	808,742.70	1,811,805.83					2,620,548.53
Difference	-	-					-