

Maintenance and Operation Fund Cash Flow for FY 2019-20

November, 30						
Current Months Activity						
	2017-18	2018-19	Actual 2019-20	Budget 2019-20	YTD Activity 2019-20	%
Beginning Cash Balance	\$ 9,875,976.86	\$ 10,627,611.79	\$ 10,625,002.99	\$ 4,533,358.00	\$ 6,091,644.99	134.37%
REVENUES						
Taxes - Local Levies	3,597.02	3,192.68	1,488.98	714,500.00	257,409.09	36.03%
State Support Payments	3,726,983.00	3,917,257.00	4,149,366.00	20,381,580.00	15,312,776.00	75.13%
Other State Support	45,766.75		5,415.00	1,250,322.00	76,544.40	6.12%
Food Service Payroll	65,729.70	70,820.02		858,385.00	259,486.98	30.23%
Other Local Receipts	9,103.52	21,255.78	14,111.21	352,183.00	86,946.31	24.69%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	755.00	342.00	275.00	-	2,547.41	0.00%
Total Revenues	3,851,934.99	4,012,867.48	4,170,656.19	23,556,970.00	15,995,710.19	67.90%
Total Cash Available	13,727,911.85	14,640,479.27	14,795,659.18	28,090,328.00	22,087,355.18	78.63%
EXPENSES						
Monthly Bills	318,499.61	363,310.57	380,858.36	4,035,489.00	1,810,369.84	44.86%
Salaries	1,056,677.91	1,133,000.67	1,255,614.07	12,871,770.00	5,931,558.39	46.08%
Health Insurance & Benefits	198,236.33	208,304.07	225,726.60	2,513,075.00	1,096,068.30	43.61%
PERSI & FICA-MDCR	194,874.00	208,353.04	236,431.49	2,449,170.00	1,123,715.25	45.88%
Food Service Payroll	65,729.70	70,820.02	64,151.74	808,596.00	323,638.72	40.02%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,834,017.55	1,983,788.37	2,162,782.26	22,678,100.00	10,285,350.50	45.35%
Ending Cash Balance	\$ 11,893,894.30	\$ 12,656,690.90	\$ 12,632,876.92	\$ 5,412,228.00	\$ 11,802,004.68	218.06%
Year to Date Activity						
	2017-18	2018-19	Actual 2019-20	Budget 2019-20	Difference	Difference %
Beginning Cash Balance	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,922,517.23	\$ 4,533,358.00	\$ (2,389,159.23)	100.00%
REVENUES						
Taxes - Local Levies	243,852.92	243,852.92	257,409.09	714,500.00	457,090.91	63.97%
State Support Payments	11,998,320.81	11,998,320.81	15,312,776.00	20,381,580.00	5,068,804.00	24.87%
Other State Support	362,936.70	362,936.70	76,544.40	1,250,322.00	1,173,777.60	93.88%
Food Service Payroll	246,073.75	246,073.75	259,486.98	858,385.00	598,898.02	69.77%
Other Local Receipts	65,063.55	65,063.55	86,946.31	352,183.00	265,236.69	75.31%
Misc. Receipts	134.20	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	23,042.64	23,042.64	2,547.41	-	(2,547.41)	0.00%
Total Revenues	12,939,424.57	12,939,424.57	15,995,710.19	23,556,970.00	7,561,259.81	32.10%
Total Cash Available	18,902,086.96	19,116,224.75	22,918,227.42	28,090,328.00	5,172,100.58	18.41%
EXPENSES						
Monthly Bills	1,782,546.77	1,808,260.24	1,810,369.84	4,035,489.00	2,225,119.16	55.14%
Salaries	5,116,668.20	5,464,800.63	5,931,558.39	12,871,770.00	6,940,211.61	53.92%
Health Insurance & Benefits	944,424.18	1,019,576.81	1,096,068.30	2,513,075.00	1,417,006.70	56.39%
PERSI & FICA-MDCR	947,197.98	1,012,821.61	1,123,715.25	2,449,170.00	1,325,454.75	54.12%
Food Service Payroll	324,725.27	350,388.92	323,638.72	808,596.00	484,957.28	59.98%
Transfers	-	-	-	-	-	0.00%
Total Expenses	9,115,562.40	9,655,848.21	10,285,350.50	22,678,100.00	12,392,749.50	54.65%
Ending Cash Balance	\$ 9,786,524.56	\$ 9,460,376.54	\$ 12,632,876.92	\$ 5,412,228.00	\$ 7,220,648.92	133.41%
Sweep Account Balance	\$ 11,893,894.30	\$ 12,656,690.90	\$ 12,632,876.92			
Investments Balance	-	-	-			
Total Cash	\$ 11,893,894.30	\$ 12,656,690.90	\$ 12,632,876.92			
Difference	\$ -	\$ -	\$ -			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	-	-	-	-	-	-
232 Local Programs	2,537.16	969.00	8,630.00	15,548.87	30,946.79	52,780.71
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	-	-	-	3,315.00	14,233.74
242 State LEP	-	-	199,012.00	-	-	199,012.00
243 State Professional Technical	-	30,076.98	110,164.10	58,408.17	60,076.98	110,164.10
244 State Misc. Grants	18,334.16	3,323.43	18,925.50	52,207.73	4,093.43	19,057.90
245 State Technology Grants	-	18,768.00	28,840.00	40,461.02	37,611.55	28,840.00
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	72,611.51	100,677.27	-	359,935.76	430,484.18	204,425.29
253 Title I-C Migratory Children	8,910.42	10,322.95	7,793.06	71,463.67	89,655.44	68,060.40
257 Title VI-B - IDEA	-	146,298.52	60,917.28	170,251.78	343,041.04	320,320.42
258 Title VI-B - IDEA Preschool	3,434.66	7,979.05	2,526.08	3,434.66	9,829.27	8,348.63
260 School Based Medicaid	-	1,920.57	113,469.05	-	1,920.57	362,160.30
261 Title IV-A Student Support	2,270.50	2,436.54	1,496.22	2,270.50	7,462.17	36,783.87
262 Title V-B Rural Education	7,804.64	11,630.37	-	30,096.35	36,025.85	19,632.64
263 Perkins III Vocational Ed.	-	-	-	-	-	28,377.00
270 Title III-English Language Acquisition	2,750.72	18,397.35	-	54,755.46	95,991.48	27,991.09
271 Title II-A Improving Teacher Quality	13,659.03	20,203.75	5,979.57	66,520.09	85,863.41	53,062.21
272 Title VI Rural & Low Income	-	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	-	-	-	48,779.70
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	17,418.11	19,173.15	8,247.39	1,586,281.90	1,807,955.31	1,845,706.10
410 Capital Projects	838.33	-	-	4,100.89	-	-
420 Plant & Facility	88,530.68	6,638.06	15,454.50	623,541.06	579,015.63	568,753.02
Total of All Funds	239,099.92	398,814.99	581,454.75	3,139,277.91	3,623,288.10	4,016,489.12

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>
230 Local Contributions	-	-	-	5,750.00	10,750.00	2,250.00
231 Local Copier Maintenance	-	-	-	-	-	-
232 Local Programs	3,546.36	5,782.68	20,526.91	13,943.28	34,549.28	45,168.03
233 Albertson's Grants	-	-	-	4,658.15	-	-
241 Drivers Education	68.79	321.28	1,215.37	14,173.26	11,869.19	16,065.38
242 State LEP	12,186.96	16,392.78	16,587.97	60,341.86	73,664.26	82,619.73
243 State Professional Technical	3,815.75	11,346.71	5,816.95	28,586.55	38,342.08	37,689.39
244 State Misc. Grants	40,982.94	27,955.37	28,413.16	125,976.86	157,192.19	164,464.03
245 State Technology Grants	8,403.12	4,035.00	12,252.51	243,239.99	83,917.71	164,642.23
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	40,332.39	11,163.69	36,294.02	115,354.20	91,311.08	143,157.35
251 Title I-A Improving Basic Programs	65,387.87	70,826.42	66,294.42	352,548.32	356,964.05	328,353.60
253 Title I-C Migratory Children	10,187.81	8,168.71	9,705.65	54,154.78	50,232.15	55,427.19
257 Title VI-B - IDEA	60,184.28	67,303.28	62,021.11	276,034.25	294,680.81	276,506.55
258 Title VI-B - IDEA Preschool	-	4,674.85	2,526.08	6,562.42	16,365.41	11,709.30
260 School Based Medicaid	-	65,245.79	72,713.71	-	65,245.79	295,054.06
261 Title IV-A Student Support	1,135.25	11,218.27	7,385.90	3,405.75	15,926.18	18,521.20
262 Title V-B Rural Education	5,618.48	5,815.98	-	16,859.67	28,695.87	11,656.01
263 Perkins III Vocational Ed.	3,288.60	2,622.21	2,958.21	16,586.55	40,259.41	14,130.62
270 Title III-English Language Acquisition	11,639.19	13,434.30	24,789.56	35,038.87	90,486.14	61,118.81
271 Title II-A Improving Teacher Quality	20,017.74	7,233.78	9,083.67	72,517.86	61,375.43	49,262.13
272 Title VI Rural & Low Income	-	-	-	12,697.22	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	2,629.91	4,908.36	-	2,629.91	46,831.21
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	400.00	500.00	500.00	2,074,971.26	2,088,496.26	4,238,051.42
410 Capital Projects	68,678.86	-	-	89,418.01	-	-
420 Plant & Facility	43,046.61	237,435.56	20,200.01	1,506,667.43	807,748.12	553,677.43
Total of All Funds	398,921.00	574,106.57	404,193.57	5,129,486.54	4,420,701.32	6,616,355.67

<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	19,531.95	-	-	19,531.95	-
231 Local Copier Maintenance	-	-	-	-	-
232 Local Programs	53,494.36	8,630.00	20,526.91	41,597.45	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	27,719.49	-	1,215.37	26,504.12	-
242 State LEP	(33,250.16)	199,012.00	16,587.97	149,173.87	-
243 State Professional Technical	(27,089.42)	110,164.10	5,816.95	77,257.73	-
244 State Misc. Grants	79,068.37	18,925.50	28,413.16	69,580.71	-
245 State Technology Grants	85,431.33	28,840.00	12,252.51	102,018.82	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	(10,265.58)	-	36,294.02	(46,559.60)	-
251 Title I-A Improving Basic Programs	(125,140.56)	-	66,294.42	(191,434.98)	-
253 Title I-C Migratory Children	22,093.00	7,793.06	9,705.65	20,180.41	-
257 Title VI-B - IDEA	(71,408.46)	60,917.28	62,021.11	(72,512.29)	-
258 Title VI-B - IDEA Preschool	499.41	2,526.08	2,526.08	499.41	-
260 School Based Medicaid	26,350.90	113,469.05	72,713.71	67,106.24	-
261 Title IV-A Student Support	(1,496.22)	1,496.22	7,385.90	(7,385.90)	-
262 Title V-B Rural Education	13,398.57	-	-	13,398.57	-
263 Perkins III Vocational Ed.	(38,423.11)	-	2,958.21	(41,381.32)	-
270 Title III-English Language Acquisition	(10,921.88)	-	24,789.56	(35,711.44)	-
271 Title II-A Improving Teacher Quality	(29,387.62)	5,979.57	9,083.67	(32,491.72)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(7,765.95)	-	4,908.36	(12,674.31)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,254,390.10	8,247.39	500.00	1,262,137.49	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,402,707.96	15,454.50	20,200.01	1,397,962.45	-
Total	\$ 2,629,536.48	\$ 581,454.75	\$ 404,193.57	\$ 2,806,797.66	\$ -

<i>Sweep Account Activity</i>			
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>
11/01/19	Beginning Balance		\$ 13,254,539.36
11/01/19	State of Idaho-Knight Scholarship Summit	500.00	13,255,039.36
11/04/19	State of Idaho-Nurse Grant Revenue	3,201.50	13,258,240.86
11/5/2019	USAC E-Rate Revenue	28840	13,355,577.21
11/07/19	State of Idaho-Medicaid Revenue	97,336.35	13,360,992.21
11/08/19	State of Idaho-Early Graduation Revenue	5,415.00	13,376,266.21
11/13/19	State of Idaho-EL Enhancement Grant, Misc	15,274.00	13,575,278.21
11/14/19	State of Idaho-State LEP Grant	199,012.00	13,575,346.63
11/15/19	State of Idaho-Medicaid Revenue	68.42	13,654,020.28
11/15/19	State of Idaho-Federal Program Revenue	78,673.65	17,803,386.28
11/18/19	State of Idaho-Base Support Revenue	4,149,366.00	17,803,386.28
11/19/19	Jerome County Taxes, Dreyfus Grant, St. Lukes, Jerome Academy Tuition, Misc Refunds	27,592.65	17,830,978.93
11/21/19	State of Idaho-Medicaid Revenue	16,064.28	17,847,043.21
11/23/19	State of Idaho-CTE Added Cost Revenue	110,144.10	17,957,187.31
11/23/19	State of Idaho-STEM PK12 Grants	5,000.00	17,962,187.31
			17,977,810.30
11/30/19	DL Evans-Interest on Sweep Account	15,622.99	17,977,810.30
			17,403,083.65
11/30/19	Post November AP Bills		574,726.65
11/30/19	Post November Salary & Benefits		1,992,249.18
			15,410,834.47
			15,410,834.47
Total		\$ 4,752,110.94	\$ 2,566,975.83
			\$ 15,439,674.47

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	12,632,876.92		12,632,876.92
230 Local Contributions	19,531.95		
231 Local Copier Maintenance	-		
232 Local Programs	41,597.45		
233 Albertson's Grants	-		
241 Drivers Education	26,504.12		
242 State LEP	149,173.87		
243 State Professional Technical	77,257.73		
244 State Misc. Grants	69,580.71		
245 State Technology Grants	102,018.82		
246 State Substance Abuse	-		
247 State Literacy Grant	(46,559.60)		
251 Title I-A Improving Basic Programs	(191,434.98)		
253 Title I-C Migratory Children	20,180.41		
257 Title VI-B - IDEA	(72,512.29)		
258 Title VI-B - IDEA Preschool	499.41		
260 School Based Medicaid	67,106.24		
261 Title IV-A Student Support	(7,385.90)		
262 Title V-B Rural Education	13,398.57		
263 Perkins III Vocational Ed.	(41,381.32)		
270 Title III-English Language Acquisition	(35,711.44)		
271 Title II-A Improving Teacher Quality	(32,491.72)		
272 Title VI Rural & Low Income			
273 Title IV-A Safe and Drug Free Schools			
274 Gear Up III Grant	(12,674.31)		
282 Title II-D Technology			146,697.72
310 Bond & Interest	1,262,137.49		1,262,137.49
410 Capital Projects			-
420 Plant & Facility	1,397,962.45		1,397,962.45
Total of Accounts	\$ 15,439,674.58		\$ 15,439,674.58
	Difference of ledger to cash totals		-
	Checks not cleared		430,766.77
	Sweep account balances		15,439,674.47
	Bank balance - DL Evans Sweep Account		15,870,011.76
	Sweep Account reconciliation difference		\$ (429.48)

Checking account reconciliation for November 30							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	380,858.36	1,255,614.07	142,889.85	90,567.90	17,904.38	207,822.22	2,095,656.78
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	20,526.91						20,526.91
233 Albertson's Grants							-
241 Drivers Education	1,215.37						1,215.37
242 State LEP		12,075.83	1,441.86	839.64	177.69	2,052.95	16,587.97
243 State Professional Technical	2,549.15	2,708.30	323.37	204.72	31.41		5,816.95
244 State Misc. Grants	16,594.21	8,723.27	964.69	666.41	118.38	1,346.20	28,413.16
245 State Technology Grants	12,252.51						12,252.51
246 State Substance Abuse							-
247 State Literacy Grant	13,616.64	16,681.54	1,991.78	1,192.21	240.61	2,571.24	36,294.02
251 Title I-A Improving Basic Programs	829.28	43,074.61	4,996.96	3,105.95	729.90	13,557.72	66,294.42
253 Title I-C Migratory Children	1,661.62	4,992.89	596.15	340.78	94.91	2,019.30	9,705.65
257 Title VI-B - IDEA	1,624.43	40,894.11	4,613.82	2,960.27	666.97	11,261.51	62,021.11
258 Title VI-B - IDEA Preschool		1,440.85	172.03	108.24	30.89	774.07	2,526.08
260 School Based Medicaid	72,713.71						72,713.71
261 Title IV-A Student Support	6,114.68	801.00	95.64	22.58	15.45	336.55	7,385.90
262 Title V-B Rural Education							-
263 Perkins III Vocational Ed.		2,204.88	263.26	121.79	31.73	336.55	2,958.21
270 Title III-English Language Acquisition	20,052.45	2,800.68	334.41	199.96	55.96	1,346.10	24,789.56
271 Title II-A Improving Teacher Quality	1,883.97	5,673.92	441.53	355.92	55.23	673.10	9,083.67
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	1,533.35	2,227.40	265.95	170.40	38.16	673.10	4,908.36
282 Title II-D Technology							-
290 Food Service		40,611.40	4,612.74	2,973.74	799.50	18,128.10	67,125.48
310 Bond & Interest	500.00						500.00
410 Capital Projects							-
420 Plant & Facility	20,200.01						20,200.01
Total of All Funds	574,726.65	1,440,524.75	164,004.04	103,830.51	20,991.17	262,898.71	2,566,975.83
Total Payroll & A.P.	574,726.65	1,992,249.18					2,566,975.83
Difference	-	-					-