

**Maintenance and Operation Fund Cash Flow for FY 2019-20**

<b>July, 31</b>						
<b>Current Months Activity</b>						
	<b>2017-18</b>	<b>2018-19</b>	<b>Actual 2019-20</b>	<b>Budget 2019-20</b>	<b>YTD Activity 2019-20</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 6,224,058.30	\$ 6,900,512.96	\$ 6,922,517.23	\$ 4,533,358.00	\$ 2,389,159.23	65.49%
<b>REVENUES</b>						
Taxes - Local Levies	256,936.24	239,019.57	250,459.66	714,500.00	250,459.66	35.05%
State Support Payments	524,132.31	528,770.65	820,190.00	20,381,580.00	820,190.00	4.02%
Other State Support	413,605.70	13,178.50	23,765.70	1,250,322.00	23,765.70	1.90%
Food Service Payroll	58,595.95	72,613.93	64,837.80	858,385.00	64,837.80	7.55%
Other Local Receipts	6,467.48	10,434.88	10,822.03	352,183.00	10,822.03	3.07%
Misc. Receipts	1,133.19			-	-	0.00%
Transfers				-	-	0.00%
Expenses Reversed	26,117.57	285.00	762.00	-	762.00	0.00%
<b>Total Revenues</b>	<b>1,286,988.44</b>	<b>864,302.53</b>	<b>1,170,837.19</b>	<b>23,556,970.00</b>	<b>1,170,837.19</b>	<b>4.97%</b>
<b>Total Cash Available</b>	<b>7,511,046.74</b>	<b>7,764,815.49</b>	<b>8,093,354.42</b>	<b>28,090,328.00</b>	<b>3,559,996.42</b>	<b>12.67%</b>
<b>EXPENSES</b>						
Monthly Bills	444,188.42	365,142.57	438,620.92	4,035,489.00	438,620.92	10.87%
Salaries	981,990.73	1,036,415.10	1,122,617.42	12,871,770.00	1,122,617.42	8.72%
Health Insurance & Benefits	175,177.95	197,144.89	209,709.55	2,513,075.00	209,709.55	8.34%
PERSI & FICA-MDCR	183,048.51	194,207.91	209,671.35	2,449,170.00	209,671.35	8.56%
Food Service Payroll	58,595.95	72,613.92	64,837.80	808,596.00	64,837.80	8.02%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,843,001.56</b>	<b>1,865,524.39</b>	<b>2,045,457.04</b>	<b>22,678,100.00</b>	<b>2,045,457.04</b>	<b>9.02%</b>
<b>Ending Cash Balance</b>	<b>\$ 5,668,045.18</b>	<b>\$ 5,899,291.10</b>	<b>\$ 6,047,897.38</b>	<b>\$ 5,412,228.00</b>	<b>\$ 1,514,539.38</b>	<b>27.98%</b>
<b>Year to Date Activity</b>						
	<b>2017-18</b>	<b>2018-19</b>	<b>Actual 2019-20</b>	<b>Budget 2019-20</b>	<b>Difference</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 6,224,058.30	\$ 6,900,512.96	\$ 6,922,517.23	\$ 4,533,358.00	\$ 2,389,159.23	100.00%
<b>REVENUES</b>						
Taxes - Local Levies	256,936.24	239,019.57	250,459.66	714,500.00	464,040.34	64.95%
State Support Payments	524,132.31	528,770.65	820,190.00	20,381,580.00	19,561,390.00	95.98%
Other State Support	413,605.70	13,178.50	23,765.70	1,250,322.00	1,226,556.30	98.10%
Food Service Payroll	58,595.95	72,613.93	64,837.80	858,385.00	793,547.20	92.45%
Other Local Receipts	6,467.48	10,434.88	10,822.03	352,183.00	341,360.97	96.93%
Misc. Receipts	1,133.19	-	-	-	-	0.00%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	26,117.57	285.00	762.00	-	(762.00)	0.00%
<b>Total Revenues</b>	<b>1,286,988.44</b>	<b>864,302.53</b>	<b>1,170,837.19</b>	<b>23,556,970.00</b>	<b>22,386,132.81</b>	<b>95.03%</b>
<b>Total Cash Available</b>	<b>7,511,046.74</b>	<b>7,764,815.49</b>	<b>8,093,354.42</b>	<b>28,090,328.00</b>	<b>24,775,292.04</b>	<b>88.20%</b>
<b>EXPENSES</b>						
Monthly Bills	444,188.42	365,142.57	438,620.92	4,035,489.00	3,596,868.08	89.13%
Salaries	981,990.73	1,036,415.10	1,122,617.42	12,871,770.00	11,749,152.58	91.28%
Health Insurance & Benefits	175,177.95	197,144.89	209,709.55	2,513,075.00	2,303,365.45	91.66%
PERSI & FICA-MDCR	183,048.51	194,207.91	209,671.35	2,449,170.00	2,239,498.65	91.44%
Food Service Payroll	58,595.95	72,613.92	64,837.80	808,596.00	743,758.20	91.98%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,843,001.56</b>	<b>1,865,524.39</b>	<b>2,045,457.04</b>	<b>22,678,100.00</b>	<b>20,632,642.96</b>	<b>90.98%</b>
<b>Ending Cash Balance</b>	<b>\$ 5,668,045.18</b>	<b>\$ 5,899,291.10</b>	<b>\$ 6,047,897.38</b>	<b>\$ 5,412,228.00</b>	<b>\$ 635,669.38</b>	<b>11.75%</b>
Sweep Account Balance	\$ 5,668,045.18	\$ 5,899,291.10	\$ 6,047,897.38			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 5,668,045.18</b>	<b>\$ 5,899,291.10</b>	<b>\$ 6,047,897.38</b>			
<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

<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	2,500.00	4,179.64		2,500.00	4,179.64	-
233 Albertson's Grants				-	-	-
241 Drivers Education			10,498.81	-	-	10,498.81
242 State LEP				-	-	-
243 State Professional Technical	29,451.55	30,000.00		29,451.55	30,000.00	-
244 State Misc. Grants	20,073.42		100.00	20,073.42	-	100.00
245 State Technology Grants				-	-	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	72,776.31		66,528.65	72,776.31	-	66,528.65
253 Title I-C Migratory Children	26,188.70	7,337.82	21,798.30	26,188.70	7,337.82	21,798.30
257 Title VI-B - IDEA	54,964.18	115,693.64	120,038.01	54,964.18	115,693.64	120,038.01
258 Title VI-B - IDEA Preschool		1,850.22		-	1,850.22	-
260 School Based Medicaid			209,071.73	-	-	209,071.73
261 Title IV-A Student Support		2,754.26	25,648.57	-	2,754.26	25,648.57
262 Title V-B Rural Education		13,145.96	5,815.00	-	13,145.96	5,815.00
263 Perkins IV Vocational Ed.			28,377.00	-	-	28,377.00
270 Title III-English Language Acquisition	31,355.78	19,201.85	3,231.88	31,355.78	19,201.85	3,231.88
271 Title II-A Improving Teacher Quality	14,019.97		16,851.84	14,019.97	-	16,851.84
272 Title VI Rural & Low Income	6,157.94			6,157.94	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant			5,036.25	-	-	5,036.25
282 Title II-D Technology				-	-	-
310 Bond & Interest	1,039,728.08	1,087,988.50	1,093,436.45	1,039,728.08	1,087,988.50	1,093,436.45
410 Capital Projects	788.04			788.04	-	-
420 Plant & Facility	242,860.34	248,720.76	234,411.09	242,860.34	248,720.76	234,411.09
<b>Total of All Funds</b>	<b>1,540,864.31</b>	<b>1,530,872.65</b>	<b>1,840,843.58</b>	<b>1,540,864.31</b>	<b>1,530,872.65</b>	<b>1,840,843.58</b>

<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	-	2,500.00	-	-	2,500.00	-
231 Local Copier Maintenance	-	-	-	-	-	-
232 Local Programs	-	5,675.71	4,546.14	-	5,675.71	4,546.14
233 Albertson's Grants	3,600.00	-	-	3,600.00	-	-
241 Drivers Education	6,594.85	2,395.49	5,294.10	6,594.85	2,395.49	5,294.10
242 State LEP	11,775.21	12,191.56	16,390.81	11,775.21	12,191.56	16,390.81
243 State Professional Technical	3,186.25	5,765.91	7,430.77	3,186.25	5,765.91	7,430.77
244 State Misc. Grants	18,523.96	37,857.83	22,315.53	18,523.96	37,857.83	22,315.53
245 State Technology Grants	54,797.99	2,849.90	46,708.77	54,797.99	2,849.90	46,708.77
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	4,266.97	22,331.17	6,014.79	4,266.97	22,331.17	6,014.79
251 Title I-A Improving Basic Programs	65,321.21	68,650.41	66,143.06	65,321.21	68,650.41	66,143.06
253 Title I-C Migratory Children	15,706.59	16,695.35	20,689.55	15,706.59	16,695.35	20,689.55
257 Title VI-B - IDEA	47,262.81	51,504.83	45,831.79	47,262.81	51,504.83	45,831.79
258 Title VI-B - IDEA Preschool	1,563.88	1,855.88	2,061.92	1,563.88	1,855.88	2,061.92
260 School Based Medicaid	-	-	82,300.75	-	-	82,300.75
261 Title IV-A Student Support	-	1,135.70	1,218.27	-	1,135.70	1,218.27
262 Title V-B Rural Education	-	5,618.48	5,815.01	-	5,618.48	5,815.01
263 Perkins IV Vocational Ed.	3,214.95	3,289.51	2,622.21	3,214.95	3,289.51	2,622.21
270 Title III-English Language Acquisition	11,187.64	29,853.99	4,694.18	11,187.64	29,853.99	4,694.18
271 Title II-A Improving Teacher Quality	6,089.11	5,448.62	6,185.91	6,089.11	5,448.62	6,185.91
272 Title VI Rural & Low Income	6,348.63	-	-	6,348.63	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	22,447.57	-	-	22,447.57
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	600.00	600.00	600.00	600.00	600.00	600.00
410 Capital Projects	-	-	-	-	-	-
420 Plant & Facility	81,370.22	85,277.31	1,794.75	81,370.22	85,277.31	1,794.75
<b>Total of All Funds</b>	<b>341,410.27</b>	<b>361,497.65</b>	<b>371,105.88</b>	<b>341,410.27</b>	<b>361,497.65</b>	<b>371,105.88</b>

<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	21,781.95	-	-	21,781.95	-
231 Local Copier Maintenance	-	-	-	-	-
232 Local Programs	33,984.77	-	4,546.14	29,438.63	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	28,335.76	10,498.81	5,294.10	33,540.47	-
242 State LEP	32,781.60	-	16,390.81	16,390.79	-
243 State Professional Technical	4,783.02	-	7,430.77	(2,647.75)	-
244 State Misc. Grants	214,986.84	100.00	22,315.53	192,771.31	-
245 State Technology Grants	237,821.05	-	46,708.77	191,112.28	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	125,564.95	-	6,014.79	119,550.16	-
251 Title I-A Improving Basic Programs	(67,506.67)	66,528.65	66,143.06	(67,121.08)	-
253 Title I-C Migratory Children	7,547.20	21,798.30	20,689.55	8,655.95	-
257 Title VI-B - IDEA	(116,326.16)	120,038.01	45,831.79	(42,119.94)	-
258 Title VI-B - IDEA Preschool	3,860.08	-	2,061.92	1,798.16	-
260 School Based Medicaid	-	209,071.73	82,300.75	126,770.98	-
261 Title IV-A Student Support	(25,648.57)	25,648.57	1,218.27	(1,218.27)	-
262 Title V-B Rural Education	5,421.94	5,815.00	5,815.01	5,421.93	-
263 Perkins IV Vocational Ed.	(55,627.70)	28,377.00	2,622.21	(29,872.91)	-
270 Title III-English Language Acquisition	(2,583.72)	3,231.88	4,694.18	(4,046.02)	-
271 Title II-A Improving Teacher Quality	(36,291.80)	16,851.84	6,185.91	(25,625.87)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(14,622.80)	5,036.25	22,447.57	(32,034.12)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	3,654,482.81	1,093,436.45	600.00	4,747,319.26	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,382,886.86	234,411.09	1,794.75	1,615,503.20	-
<b>Total</b>	<b>\$ 5,435,631.41</b>	<b>\$ 1,840,843.58</b>	<b>\$ 371,105.88</b>	<b>\$ 6,905,369.11</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>07/01/19</b>	<b>Beginning Balance</b>			<b>\$ 12,358,148.53</b>
07/01/19	State of Idaho-Broadband Revenue	10,587.20		12,368,735.73
07/02/19	State of Idaho-Driver Ed Revenue	10,498.81		12,379,234.54
07/15/19	State of Idaho-GEAR Up Revenue	5,036.25		12,384,270.79
07/16/19	State of Idaho-Base Support	820,190.00		13,204,460.79
07/22/19	State of Idaho-Perkins IV Revenue	28,377.00		13,232,837.79
07/25/19	State of Idaho-Medicaid Revenue	209,071.73		13,441,909.52
07/29/19	State of Idaho-Federal Program Revenue	259,912.25		13,701,821.77
07/30/19	State of Idaho-Ag Replacment Tax	13,178.50		13,715,000.27
07/31/19	Jerome, Gooding & Lincoln County Property Tax			13,715,000.27
	Revenue, Misc. Refunds & Reimbursements	1,568,893.25		15,283,893.52
07/31/19	FS-Reimburse Jul Salary & Benefits, Misc.	64,837.80		15,348,731.32
07/31/19	DL Evans-Interest on Sweep Account	21,097.98		15,369,829.30
				15,369,829.30
				15,369,829.30
07/31/19	July AP Bills Payable		615,789.19	14,754,040.11
07/31/19	July Salary & Benefits		1,800,773.73	12,953,266.38
				12,953,266.38
				12,953,266.38
				12,953,266.38
				12,953,266.38
				12,953,266.38
				12,953,266.38
<b>Total</b>		<b>\$ 3,011,680.77</b>	<b>\$ 2,416,562.92</b>	<b>\$ 12,953,266.38</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>	
100 General Fund	6,047,897.38		6,047,897.38
230 Local Contributions	21,781.95		
231 Local Copier Maintenance	-		
232 Local Programs	29,438.63		
233 Albertson's Grants	-		
241 Drivers Education	33,540.47		
242 State LEP	16,390.79		
243 State Professional Technical	(2,647.75)		
244 State Misc. Grants	192,771.31		
245 State Technology Grants	191,112.28		
246 State Substance Abuse	-		
247 State Literacy Grant	119,550.16		
251 Title I-A Improving Basic Programs	(67,121.08)		
253 Title I-C Migratory Children	8,655.95		
257 Title VI-B - IDEA	(42,119.94)		
258 Title VI-B - IDEA Preschool	1,798.16		
260 School Based Medicaid	126,770.98		
261 Title IV-A Student Support	(1,218.27)		
262 Title V-B Rural Education	5,421.93		
263 Perkins IV Vocational Ed.	(29,872.91)		
270 Title III-English Language Acquisition	(4,046.02)		
271 Title II-A Improving Teacher Quality	(25,625.87)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(32,034.12)		
282 Title II-D Technology	-		542,546.65
310 Bond & Interest	4,747,319.26		4,747,319.26
410 Capital Projects			-
420 Plant & Facility	1,615,503.20		1,615,503.20
<b>Total of Accounts</b>	<b>\$ 12,953,266.49</b>		<b>\$ 12,953,266.49</b>
<b>Difference of ledger to cash totals</b>			(0.00)
<b>Checks not cleared</b>			225,424.97
<b>Sweep account balances</b>			12,953,266.38
<b>Bank balance - DL Evans Sweep Account</b>			13,178,691.34
<b>Sweep Account reconciliation difference</b>			<b>\$ (0.01)</b>

**Checking account reconciliation for July 31.**

<b>Fund Title</b>	<b>Expenses</b>	<b>Salaries</b>	<b>Retirement</b>	<b>FICA</b>	<b>District paid Benefits</b>	<b>Health Insurance</b>	<b>Fund Total</b>
100 General Fund	438,620.92	1,122,617.42	125,647.62	80,918.42	16,780.14	192,929.41	1,977,513.93
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	4,546.14						4,546.14
233 Albertson's Grants							-
241 Drivers Education	904.24	3,674.00	415.89	257.35	42.62		5,294.10
242 State LEP		11,948.81	1,352.61	828.83	179.05	2,081.51	16,390.81
243 State Professional Technical	4,341.78	2,573.31	291.30	194.53	29.85		7,430.77
244 State Misc. Grants	13,043.85	6,255.30	708.09	470.88	106.21	1,731.20	22,315.53
245 State Technology Grants	46,708.77						46,708.77
246 State Substance Abuse							-
247 State Literacy Grant	849.65	3,775.25	427.36	271.81	56.12	634.60	6,014.79
251 Title I-A Improving Basic Programs		43,214.31	4,891.91	3,082.59	767.24	14,187.01	66,143.06
253 Title I-C Migratory Children	945.98	14,887.14	1,685.22	1,057.75	209.66	1,903.80	20,689.55
257 Title VI-B - IDEA	119.00	30,177.68	3,416.13	2,248.45	541.45	9,329.08	45,831.79
258 Title VI-B - IDEA Preschool		1,177.88	133.34	90.11	25.99	634.60	2,061.92
260 School Based Medicaid	82,300.75						82,300.75
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	241.49	64.96	837.67	5,815.01
263 Perkins IV Vocational Ed.		1,950.42	220.78	104.93	28.78	317.30	2,622.21
270 Title III-English Language Acquisition	1,500.00	1,920.31	217.37	129.39	38.70	888.41	4,694.18
271 Title II-A Improving Teacher Quality		4,779.92	429.25	285.83	56.31	634.60	6,185.91
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	19,513.36	1,904.00	215.53	145.66	34.42	634.60	22,447.57
282 Title II-D Technology							-
290 Food Service		42,521.42	4,465.72	3,105.31	798.95	17,051.71	67,943.11
310 Bond & Interest	600.00						600.00
410 Capital Projects							-
420 Plant & Facility	1,794.75						1,794.75
<b>Total of All Funds</b>	<b>615,789.19</b>	<b>1,298,350.45</b>	<b>145,081.10</b>	<b>93,453.75</b>	<b>19,775.63</b>	<b>244,112.80</b>	<b>2,416,562.92</b>
<b>Total Payroll &amp; A.P.</b>	<b>615,789.19</b>	<b>1,800,773.73</b>	<b>502,423.28</b>				<b>2,416,562.92</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>