

Maintenance and Operation Fund Cash Flow for FY 2019-20

Current Months Activity						
<i>October, 31</i>	<i>2017-18</i>	<i>2018-19</i>	<i>Actual 2019-20</i>	<i>Budget 2019-20</i>	<i>YTD Activity 2019-20</i>	<i>%</i>
Beginning Cash Balance	\$ 11,641,426.39	\$ 12,385,823.17	\$ 12,600,997.10	\$ 4,533,358.00	\$ 8,067,639.10	177.96%
REVENUES						
Taxes - Local Levies	830.02	2,236.43	868.02	714,500.00	255,920.11	35.82%
State Support Payments				20,381,580.00	11,163,410.00	54.77%
Other State Support	13,648.58	78,920.11	46,763.70	1,250,322.00	71,129.40	5.69%
Food Service Payroll	67,381.63	67,016.01	65,450.63	858,385.00	259,486.98	30.23%
Other Local Receipts	38,984.86	147,714.72	21,177.56	352,183.00	72,835.10	20.68%
Misc. Receipts	94.75			-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	205.00	285.00		-	2,272.41	0.00%
Total Revenues	121,144.84	296,172.27	134,259.91	23,556,970.00	11,825,054.00	50.20%
Total Cash Available	11,762,571.23	12,681,995.44	12,735,257.01	28,090,328.00	19,892,693.10	70.82%
EXPENSES						
Monthly Bills	374,865.72	422,164.72	365,984.92	4,035,489.00	1,429,511.48	35.42%
Salaries	1,052,408.75	1,146,989.23	1,220,949.40	12,871,770.00	4,675,944.32	36.33%
Health Insurance & Benefits	198,196.06	207,446.73	227,139.20	2,513,075.00	870,341.70	34.63%
PERSI & FICA-MDCR	193,742.21	210,766.96	230,986.48	2,449,170.00	887,283.76	36.23%
Food Service Payroll	67,381.63	67,016.01	65,194.02	808,596.00	259,486.98	32.09%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,886,594.37	2,054,383.65	2,110,254.02	22,678,100.00	8,122,568.24	35.82%
					5,212,774.99	
Ending Cash Balance	\$ 9,875,976.86	\$ 10,627,611.79	\$ 10,625,002.99	\$ 5,412,228.00	\$ 11,770,124.86	217.47%
Year to Date Activity						
	<i>2017-18</i>	<i>2018-19</i>	<i>Actual 2019-20</i>	<i>Budget 2019-20</i>	<i>Difference</i>	<i>Difference %</i>
Beginning Cash Balance	\$ 6,224,058.30	\$ 6,900,512.96	\$ 6,922,517.23	\$ 4,533,358.00	\$ (2,389,159.23)	100.00%
REVENUES						
Taxes - Local Levies	262,032.04	245,662.35	255,920.11	714,500.00	458,579.89	64.18%
State Support Payments	9,845,224.31	10,334,455.65	11,163,410.00	20,381,580.00	9,218,170.00	45.23%
Other State Support	474,944.17	337,948.56	71,129.40	1,250,322.00	1,179,192.60	94.31%
Food Service Payroll	258,995.57	279,568.81	259,486.98	858,385.00	598,898.02	69.77%
Other Local Receipts	64,063.26	200,462.20	72,835.10	352,183.00	279,347.90	79.32%
Misc. Receipts	1,227.94	-	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	26,976.12	1,061.10	2,272.41	-	(2,272.41)	0.00%
Total Revenues	10,933,463.41	11,399,158.67	11,825,054.00	23,556,970.00	11,731,916.00	49.80%
Total Cash Available	17,157,521.71	18,299,671.63	18,747,571.23	28,090,328.00	9,342,756.77	33.26%
EXPENSES						
Monthly Bills	1,464,047.16	1,444,949.67	1,429,511.48	4,035,489.00	2,605,977.52	64.58%
Salaries	4,059,990.29	4,331,799.96	4,675,944.32	12,871,770.00	8,195,825.68	63.67%
Health Insurance & Benefits	746,187.85	811,272.74	870,341.70	2,513,075.00	1,642,733.30	65.37%
PERSI & FICA-MDCR	752,323.98	804,468.57	887,283.76	2,449,170.00	1,561,886.24	63.77%
Food Service Payroll	258,995.57	279,568.90	259,486.98	808,596.00	549,109.02	67.91%
Transfers	-	-	-	-	-	0.00%
Total Expenses	7,281,544.85	7,672,059.84	8,122,568.24	22,678,100.00	14,555,531.76	64.18%
Ending Cash Balance	\$ 9,875,976.86	\$ 10,627,611.79	\$ 10,625,002.99	\$ 5,412,228.00	\$ 5,212,774.99	96.31%
Sweep Account Balance	\$ 9,875,976.86	\$ 10,627,611.79	\$ 10,624,998.40			
Investments Balance	-	-	-			
Total Cash	\$ 9,875,976.86	\$ 10,627,611.79	\$ 10,624,998.40			
Difference	\$ -	\$ -	\$ (4.59)			

<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	4,643.77	273.15	663.91	13,011.71	29,977.79	44,150.71
233 Albertson's Grants				-	-	-
241 Drivers Education				-	3,315.00	14,233.74
242 State LEP				-	-	-
243 State Professional Technical				58,408.17	30,000.00	-
244 State Misc. Grants	13,600.15	600.00		33,873.57	770.00	132.40
245 State Technology Grants	40,461.02			40,461.02	18,843.55	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	72,900.83	37,117.42	71,753.58	287,324.25	329,806.91	204,425.29
253 Title I-C Migratory Children	8,848.33	5,795.63	8,680.32	62,553.25	79,332.49	60,267.34
257 Title VI-B - IDEA	18,476.33		61,807.81	170,251.78	196,742.52	259,403.14
258 Title VI-B - IDEA Preschool			2,526.08	-	1,850.22	5,822.55
260 School Based Medicaid				-	-	248,691.25
261 Title IV-A Student Support			8,420.81	-	5,025.63	35,287.65
262 Title V-B Rural Education	3,436.55	12.61	8,002.63	22,291.71	24,395.48	19,632.64
263 Perkins III Vocational Ed.				-	-	28,377.00
270 Title III-English Language Acquisition	8,961.32	8,351.04	20,065.03	52,004.74	77,594.13	27,991.09
271 Title II-A Improving Teacher Quality	24,954.23	8,022.29	24,044.89	52,861.06	65,659.66	47,082.64
272 Title VI Rural & Low Income				-	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant			11,709.33	-	-	48,779.70
282 Title II-D Technology				-	-	-
310 Bond & Interest	5,001.75	14,883.84	5,894.97	1,568,863.79	1,788,782.16	1,837,458.71
410 Capital Projects	949.07			3,262.56	-	-
420 Plant & Facility	1,685.47	66,256.37	2,878.73	535,010.38	572,377.57	553,298.52
Total of All Funds	203,918.82	141,312.35	226,448.09	2,900,177.99	3,224,473.11	3,435,034.37

<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	-	2,750.00	-	5,750.00	10,750.00	2,250.00
231 Local Copier Maintenance	-	-	-	-	-	-
232 Local Programs	1,912.35	4,972.21	2,184.96	10,396.92	28,766.60	24,641.12
233 Albertson's Grants	(3,041.53)	-	-	4,658.15	-	-
241 Drivers Education	3,217.06	600.67	336.64	14,104.47	11,547.91	14,850.01
242 State LEP	12,186.96	16,495.05	16,587.97	48,154.90	57,271.48	66,031.76
243 State Professional Technical	9,734.40	5,463.04	7,607.34	24,770.80	26,995.37	31,872.44
244 State Misc. Grants	16,956.44	33,237.82	30,551.89	84,993.92	129,236.82	136,050.87
245 State Technology Grants	31,937.93	5,865.67	3,353.35	234,836.87	79,882.71	152,389.72
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	6,295.91	28,773.44	28,967.20	81,317.72	108,920.83	135,830.53
251 Title I-A Improving Basic Programs	72,610.51	69,598.06	64,382.26	287,160.45	286,137.63	262,059.18
253 Title I-C Migratory Children	8,913.85	8,229.64	7,754.50	43,966.97	42,063.44	45,721.54
257 Title VI-B - IDEA	56,773.64	65,237.67	60,917.28	215,849.97	227,377.53	214,485.44
258 Title VI-B - IDEA Preschool	-	7,979.05	2,526.08	6,562.42	11,690.56	9,183.22
260 School Based Medicaid			67,948.68	-	-	222,340.35
261 Title IV-A Student Support	1,135.25	1,218.27	1,496.22	2,270.50	4,707.91	11,135.30
262 Title V-B Rural Education	5,618.48	5,827.00	-	11,241.19	22,879.89	11,656.01
263 Perkins III Vocational Ed.	3,578.57	28,066.76	2,958.21	13,297.95	37,637.20	11,172.41
270 Title III-English Language Acquisition	2,750.72	10,674.38	5,687.64	23,399.68	77,051.84	36,329.25
271 Title II-A Improving Teacher Quality	7,382.94	9,333.99	9,947.66	52,500.12	54,141.65	40,178.46
272 Title VI Rural & Low Income	-	-	-	12,697.22	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	7,709.68	-	-	41,922.85
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,074,571.26	2,087,996.26	4,237,551.42
410 Capital Projects	15,994.15	-	-	20,739.15	-	-
420 Plant & Facility	143,937.37	129,231.64	68,053.48	1,463,620.82	570,312.56	533,477.42
Total of All Funds	397,895.00	433,554.36	388,971.04	4,736,861.45	3,875,368.19	6,241,129.30

<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	19,531.95	-	-	19,531.95	-
231 Local Copier Maintenance	-	-	-	-	-
232 Local Programs	55,015.41	663.91	2,184.96	53,494.36	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	28,056.13	-	336.64	27,719.49	-
242 State LEP	(16,662.19)	-	16,587.97	(33,250.16)	-
243 State Professional Technical	(19,482.08)	-	7,607.34	(27,089.42)	-
244 State Misc. Grants	109,620.26	-	30,551.89	79,068.37	-
245 State Technology Grants	88,784.68	-	3,353.35	85,431.33	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	18,701.62	-	28,967.20	(10,265.58)	-
251 Title I-A Improving Basic Programs	(132,511.88)	71,753.58	64,382.26	(125,140.56)	18.38
253 Title I-C Migratory Children	21,167.18	8,680.32	7,754.50	22,093.00	-
257 Title VI-B - IDEA	(72,298.99)	61,807.81	60,917.28	(71,408.46)	-
258 Title VI-B - IDEA Preschool	499.41	2,526.08	2,526.08	499.41	-
260 School Based Medicaid	94,299.58	-	67,948.68	26,350.90	-
261 Title IV-A Student Support	(8,420.81)	8,420.81	1,496.22	(1,496.22)	-
262 Title V-B Rural Education	5,395.94	8,002.63	-	13,398.57	-
263 Perkins III Vocational Ed.	(35,464.90)	-	2,958.21	(38,423.11)	-
270 Title III-English Language Acquisition	(25,299.27)	20,065.03	5,687.64	(10,921.88)	-
271 Title II-A Improving Teacher Quality	(43,484.85)	24,044.89	9,947.66	(29,387.62)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(11,765.60)	11,709.33	7,709.68	(7,765.95)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	1,248,495.13	5,894.97	-	1,254,390.10	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,467,882.71	2,878.73	68,053.48	1,402,707.96	-
Total	\$ 2,792,059.43	\$ 226,448.09	\$ 388,971.04	\$ 2,629,536.48	\$ 18.38

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
10/01/19	Beginning Balance			\$ 15,393,056.42
10/02/19	State of Idaho-Advanced Opportunities	100.00		15,393,156.42
10/11/19	Reimburse Payroll Error, ISBA Dividend, Jerome Academy Tuition, Reimburse Event Fee	9,423.79		15,402,580.21
10/16/19	State of Idaho-Federal Program Revenue	182,364.02		15,584,944.23
10/23/19	State of Idaho-Master Educator Premium	33,485.20		15,618,429.43
10/24/19	Jerome County Taxes, Jerome Academy Tuition, CapEd Grant, Misc Revenue	7,888.19		15,626,317.62
10/29/19	State of Idaho-Ag Replacement Tax	13,178.50		15,639,496.12
10/29/19	State of Idaho-Federal Program Revenue	34,146.46		15,673,642.58
10/30/19	FS-Reimburse Oct Sal & Bens, Misc Revenue	66,254.31		15,692,453.90
10/31/19	DL Evans-Interest on Sweep Account	18,811.32		15,692,453.90
				15,692,453.90
10/31/19	Post Oct AP Bills		548,454.88	15,143,999.02
10/31/19	Post Oct Salary & Benefits		1,949,590.97	13,194,408.05
				13,194,408.05
10/31/19	Employee Benefit Adjustment		1,179.21	13,193,228.84
10/31/19	Payroll Reimbursement Correction		4,943.79	13,188,285.05
				13,188,285.05
				13,188,285.05
				13,188,285.05
Total		\$ 365,651.79	\$ 2,504,168.85	\$ 13,254,539.36

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	10,624,998.40		10,624,998.40
230 Local Contributions	19,531.95		
231 Local Copier Maintenance	-		
232 Local Programs	53,494.36		
233 Albertson's Grants	-		
241 Drivers Education	27,719.49		
242 State LEP	(33,250.16)		
243 State Professional Technical	(27,089.42)		
244 State Misc. Grants	79,068.37		
245 State Technology Grants	85,431.33		
246 State Substance Abuse	-		
247 State Literacy Grant	(10,265.58)		
251 Title I-A Improving Basic Programs	(125,158.94)		
253 Title I-C Migratory Children	22,093.00		
257 Title VI-B - IDEA	(71,408.46)		
258 Title VI-B - IDEA Preschool	499.41		
260 School Based Medicaid	26,350.90		
261 Title IV-A Student Support	(1,496.22)		
262 Title V-B Rural Education	13,398.57		
263 Perkins III Vocational Ed.	(38,423.11)		
270 Title III-English Language Acquisition	(10,921.88)		
271 Title II-A Improving Teacher Quality	(29,387.62)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(7,765.95)		
282 Title II-D Technology	-		(27,579.96)
310 Bond & Interest	1,254,390.10		1,254,390.10
410 Capital Projects	-		-
420 Plant & Facility	1,402,707.96		1,402,707.96
Total of Accounts	\$ 13,254,516.50		\$ 13,254,516.50
	Difference of ledger to cash totals		(22.97)
	Checks not cleared		656,869.08
	Sweep account balances		13,254,539.36
	Bank balance - DL Evans Sweep Account		13,911,678.55
	Sweep Account reconciliation difference		\$ 270.11

Checking account reconciliation for October 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	365,984.92	1,220,949.40	140,053.55	87,940.92	17,620.48	209,518.72	2,042,067.99
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	1,781.27	375.00		28.69			2,184.96
233 Albertson's Grants							-
241 Drivers Education	336.64						336.64
242 State LEP		12,075.83	1,441.86	839.64	177.69	2,052.95	16,587.97
243 Professional Technical	4,339.49	2708.3	323.37	204.76	31.42		7,607.34
244 State Misc. Grants	23,040.24	5,128.65	565.33	391.89	79.58	1,346.20	30,551.89
245 State Technology Grants	3,353.35						3,353.35
246 State Substance Abuse							-
247 State Literacy Grant	4,842.53	17,881.54	2,135.06	1,282.30	254.53	2,571.24	28,967.20
251 Title I-A Improving Basic Programs	1,138.43	41,058.29	4,902.30	2,953.61	720.66	13,608.97	64,382.26
253 Title I-C Migratory Children	385.55	4,992.89	596.15	341.13	92.58	1,346.20	7,754.50
257 Title VI-B - IDEA	975.00	40,391.77	4,554.52	2,901.95	664.28	11,429.76	60,917.28
258 Title VI-B - IDEA Preschool		1,440.85	172.03	108.24	30.89	774.07	2,526.08
260 School Based Medicaid	67,948.68						67,948.68
261 Title IV-A Student Support	225.00	801.00	95.64	22.58	15.45	336.55	1,496.22
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	951.55	2,800.68	334.40	198.95	55.96	1,346.10	5,687.64
271 Title II-A Improving Teacher Quality	799.75	7,298.92	635.55	466.26	74.08	673.10	9,947.66
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	4,299.00	2,257.02	269.49	172.57	38.50	673.10	7,709.68
282 Title II-D Technology							-
290 Food Service		40,911.43	4,664.54	2,992.01	816.85	18,801.20	68,186.03
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	68,053.48						68,053.48
Total of All Funds	548,454.88	1,403,276.45	161,007.05	100,967.29	20,704.68	264,814.71	2,499,225.06
Total Payroll & A.P.	548,454.88	1,950,770.18	547,493.73				2,499,225.06
Difference	-	-					-