

Maintenance and Operation Fund Cash Flow for FY 2018-19

August, 31						
Current Months Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 5,295,760.70	\$ 5,668,045.18	\$ 5,899,291.11	\$ 4,533,358.00	\$ 1,365,933.11	30.13%
REVENUES						
Taxes - Local Levies		2,518.64	2,461.50	714,500.00	241,481.07	33.80%
State Support Payments	8,715,093.00	9,321,092.00	9,805,685.00	20,381,580.00	10,334,455.65	50.70%
Other State Support	79,252.39	39,133.21	244,224.05	1,250,322.00	257,402.55	20.59%
Food Service Payroll		61,618.89	70,513.14	858,385.00	143,127.07	16.67%
Other Local Receipts	3,007.01	8,915.73	17,590.27	352,183.00	28,025.15	7.96%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed		406.00	225.00	-	510.00	0.00%
Total Revenues	8,797,352.40	9,433,684.47	10,140,698.96	23,556,970.00	11,005,001.49	46.72%
Total Cash Available	14,093,113.10	15,101,729.65	16,039,990.07	28,090,328.00	12,370,934.60	44.04%
EXPENSES						
Monthly Bills	265,705.52	296,013.43	255,315.79	4,035,489.00	620,458.36	15.38%
Salaries	920,347.10	971,095.36	1,029,552.32	12,871,770.00	2,065,967.42	16.05%
Health Insurance & Benefits	157,089.36	174,332.81	196,280.85	2,513,075.00	393,425.74	15.66%
PERSI & FICA-MDCR	170,440.16	181,118.05	192,240.83	2,449,170.00	386,448.74	15.78%
Food Service Payroll	51,530.38	61,618.89	70,513.24	808,596.00	143,127.16	17.70%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,565,112.52	1,684,178.54	1,743,903.03	22,678,100.00	3,609,427.42	15.92%
Ending Cash Balance	\$ 12,528,000.58	\$ 13,417,551.11	\$ 14,296,087.04	\$ 5,412,228.00	\$ 8,761,507.18	161.88%
Year to Date Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	Difference	%
Beginning Cash Balance	\$ 6,177,411.20	\$ 6,224,058.30	\$ 6,900,512.97	\$ 4,533,358.00	\$ 2,367,154.97	52.22%
REVENUES						
Taxes - Local Levies	237,427.09	259,454.88	241,481.07	714,500.00	473,018.93	66.20%
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	92,430.89	452,738.91	257,402.55	1,250,322.00	992,919.45	79.41%
Food Service Payroll	50,671.67	120,214.84	143,127.07	858,385.00	715,257.93	83.33%
Other Local Receipts	11,006.34	15,383.21	28,025.15	352,183.00	324,157.85	92.04%
Misc. Receipts	-	1,133.19	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	22,434.54	26,523.57	510.00	-	(510.00)	0.00%
Total Revenues	9,519,076.76	10,720,672.91	11,005,001.49	23,556,970.00	12,551,968.51	53.28%
Total Cash Available	15,696,487.96	16,944,731.21	17,905,514.46	28,090,328.00	14,919,123.48	63.74%
EXPENSES						
Monthly Bills	587,228.44	740,201.85	620,458.36	4,035,489.00	3,415,030.64	84.62%
Salaries	1,826,399.42	1,953,086.09	2,065,967.42	12,871,770.00	10,805,802.58	83.95%
Health Insurance & Benefits	313,486.68	349,510.76	393,425.74	2,513,075.00	2,119,649.26	84.34%
PERSI & FICA-MDCR	339,170.79	364,166.56	386,448.74	2,449,170.00	2,062,721.26	84.22%
Food Service Payroll	102,202.05	120,214.84	143,127.16	808,596.00	665,468.84	82.30%
Transfers	-	-	-	-	-	0.00%
Total Expenses	3,168,487.38	3,527,180.10	3,609,427.42	22,678,100.00	19,068,672.58	84.08%
Ending Cash Balance	\$ 12,528,000.58	\$ 13,417,551.11	\$ 14,296,087.04	\$ 5,412,228.00	\$ 8,883,859.04	164.14%
Sweep Account Balance	\$ 12,528,000.58	\$ 13,417,551.11	\$ 14,296,087.03			
Investments Balance	-	-	-			
Total Cash	\$ 12,528,000.58	\$ 13,417,551.11	\$ 14,296,087.03			
Difference	\$ -	\$ -	\$ (0.01)			

<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				2,191.44	-	-
232 Local Programs			25,525.00	-	2,500.00	29,704.64
233 Albertson's Grants				-	-	-
241 Drivers Education			3,315.00	-	-	3,315.00
242 State LEP				-	-	-
243 State Professional Technical	19,962.65			19,962.65	29,451.55	30,000.00
244 State Misc. Grants			170.00	2,446.40	20,073.42	170.00
245 State Technology Grants				-	-	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
249 ISEE Phase II Grant				-	-	-
251 Title I-A Improving Basic Programs	65,115.95	65,321.21	212,996.96	140,805.66	138,097.52	212,996.96
253 Title I-C Migratory Children	18,552.93	17,014.59	56,952.53	57,859.32	43,203.29	64,290.35
257 Title VI-B - IDEA	49,391.99	47,262.81	51,474.70	113,865.04	102,226.99	167,168.34
258 Title VI-B - IDEA Preschool	1,269.56			5,457.12	-	1,850.22
261 Title IV-A Student Support			1,135.70	-	-	3,889.96
262 Title V-B Rural Education				-	-	13,145.96
263 Perkins III Vocational Ed.	16,200.78			19,738.31	-	-
270 Title III-English Language Acquisition		11,187.64	29,591.78	16,645.09	42,543.42	48,793.63
271 Title II-A Improving Teacher Quality	1,452.23	6,089.11	37,170.38	17,774.28	20,109.08	37,170.38
272 Title VI Rural & Low Income	5,782.36	6,348.63		11,721.82	12,506.57	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Title IV-A 21st Century Grant				-	-	-
282 Title II-D Technology				-	-	-
310 Bond & Interest	156.36	11,286.93	673,393.13	1,016,931.21	1,051,015.01	1,761,381.63
410 Capital Projects	4,456.45	702.91		9,353.49	1,490.95	-
420 Plant & Facility	487.08	242,345.86	251,760.43	246,673.40	485,206.20	500,481.19
Total of All Funds	182,828.34	407,559.69	1,343,485.61	1,681,425.23	1,948,424.00	2,874,358.26

<i>Fund Title</i>	<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	2,000.00	3,250.00	4,000.00	5,500.00	3,250.00	6,500.00
231 Local Copier Maintenance	7,610.68	-	-	13,006.94	-	-
232 Local Programs	-	2,613.86	732.92	-	2,613.86	6,408.63
233 Albertson's Grants	-	4,099.68	-	-	7,699.68	-
241 Drivers Education	4,978.05	514.94	1,870.17	11,481.90	7,109.79	4,265.66
242 State LEP	11,749.78	11,775.20	12,191.78	23,499.39	23,550.41	24,383.34
243 State Professional Technical	3,114.95	7,017.31	8,504.37	8,355.36	10,203.56	14,270.28
244 State Misc. Grants	33,551.84	13,093.94	40,377.49	81,052.30	31,617.90	78,235.32
245 State Technology Grants	39,432.51	98,718.56	53,871.06	125,768.31	153,516.55	56,720.96
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	-	47,623.25	38,695.89	-	51,890.22	61,027.06
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	78,381.19	76,326.90	79,692.53	143,497.14	141,648.11	148,342.94
253 Title I-C Migratory Children	10,577.42	10,501.63	9,246.51	29,130.35	26,208.22	25,941.86
257 Title VI-B - IDEA	66,901.89	49,548.46	56,899.91	116,293.88	96,811.27	108,404.74
258 Title VI-B - IDEA Preschool	1,269.56	1,563.88	1,855.63	2,539.12	3,127.76	3,711.51
261 Title IV-A Student Support	-	-	1,135.67	-	-	2,271.37
262 Title V-B Rural Education	-	-	5,618.43	-	-	11,236.91
263 Perkins III Vocational Ed.	3,147.52	3,214.92	3,289.52	6,295.05	6,429.87	6,579.03
270 Title III-English Language Acquisition	283.95	500.00	20,449.46	283.95	11,687.64	50,303.45
271 Title II-A Improving Teacher Quality	2,220.99	7,797.75	20,466.99	3,673.22	13,886.86	25,915.61
272 Title VI Rural & Low Income	5,795.00	6,348.59	-	11,577.36	12,697.22	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	264.87	-	-	264.87	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	2,061,321.26	2,073,971.26	2,087,396.26	2,061,921.26	2,074,571.26	2,087,996.26
410 Capital Projects	1,095,068.61	-	-	2,853,308.15	-	-
420 Plant & Facility	314,571.69	1,011,828.12	281,166.10	317,467.15	1,093,198.34	366,443.41
Total of All Funds	3,741,976.89	3,430,573.12	2,727,460.69	5,814,650.83	3,771,983.39	3,088,958.34

<i>Fund Title</i>			<i>Cash Balance</i>		<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending</i>	
230 Local Contributions	23,851.87	-	4,000.00	19,851.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	24,086.62	25,525.00	732.92	48,878.70	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	35,557.12	3,315.00	1,870.17	37,001.95	-
242 State LEP	12,191.52	-	12,191.78	(0.26)	-
243 State Professional Technical	685.06	-	8,504.37	(7,819.31)	-
244 State Misc. Grants	184,163.17	170.00	40,377.49	143,955.68	-
245 State Technology Grants	(2,849.93)	-	53,871.06	(56,720.99)	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	75,734.74	-	38,695.89	37,038.85	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(213,974.98)	212,996.96	79,692.53	(80,670.55)	-
253 Title I-C Migratory Children	(27,604.03)	56,952.53	9,246.51	20,101.99	-
257 Title VI-B - IDEA	(47,762.85)	51,474.70	56,899.91	(53,188.06)	-
258 Title VI-B - IDEA Preschool	4,888.34	-	1,855.63	3,032.71	-
261 Title IV-A Student Support	(1,135.70)	1,135.70	1,135.67	(1,135.67)	-
262 Title V-B Rural Education	5,618.46	-	5,618.43	0.03	-
263 Perkins III Vocational Ed.	3,745.39	-	3,289.52	455.87	-
270 Title III-English Language Acquisition	(29,743.79)	29,591.78	20,449.46	(20,601.47)	-
271 Title II-A Improving Teacher Quality	(56,610.34)	37,170.38	20,466.99	(39,906.95)	-
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	3,806,843.57	673,393.13	2,087,396.26	2,392,840.44	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	2,415,620.17	251,760.43	281,166.10	2,386,214.50	-
Total	\$ 6,213,304.41	\$ 1,343,485.61	\$ 2,727,460.69	\$ 4,829,329.33	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
08/01/18	Beginning Balance			\$ 12,112,595.41
08/01/18	State of Idaho-Federal Program Revenue	216,325.49		12,328,920.90
08/13/18	State of Idaho-Driver Ed Revenue	3,315.00		12,332,235.90
08/16/18	State of Idaho-Hispanic Heritage	1,025.00		12,333,260.90
08/16/18	State of Idaho-Base Support	9,805,685.00		22,138,945.90
08/23/18	State of Idaho-Medicaid Revenue	240,622.60		22,379,568.50
08/28/18	Jerome and Gooding County Property Taxes, Monsanto Grant, Modern Woodmen, Misc Refunds	42,292.59		22,421,861.09
08/29/18	State of Idaho-Federal Program Revenue	172,996.56		22,594,857.65
08/30/18	State of Idaho-Medicaid Revenue	2,576.45		22,597,434.10
08/31/18	State of Idaho-Bond Equalization & Lottery	905,795.43		23,503,229.53
08/31/18	FS-Reimburse Aug Salary & Benefits	70,513.14		23,573,742.67
08/31/18	DL Evans-Interest on Sweep Account	23,037.31		23,596,779.98
08/31/18	Post August AP Bills		2,772,644.45	20,824,135.53
08/31/18	Post August Salary & Benefits		1,698,719.27	19,125,416.26
				19,125,416.26
				19,125,416.26
				19,125,416.26
				19,125,416.26
				19,125,416.26
Total		\$ 11,484,184.57	\$ 4,471,363.72	\$ 19,125,416.26

<i>Cash Reconciliation</i>		
<i>Fund</i>	<i>Balance</i>	<i>Subtotal</i>
100 General Fund	14,296,087.03	14,296,087.03
230 Local Contributions	19,851.87	
231 Local Copier Maintenance	-	
232 Local Programs	48,878.70	
233 Albertson's Grants	-	
241 Drivers Education	37,001.95	
242 State LEP	(0.26)	
243 State Professional Technical	(7,819.31)	
244 State Misc. Grants	143,955.68	
245 State Technology Grants	(56,720.99)	
246 State Substance Abuse	-	
247 State Literacy Grant	37,038.85	
249 ISEE Phase II Grant	-	
251 Title I-A Improving Basic Programs	(80,670.55)	
253 Title I-C Migratory Children	20,101.99	
257 Title VI-B - IDEA	(53,188.06)	
258 Title VI-B - IDEA Preschool	3,032.71	
261 Title IV-A Student Support	(1,135.67)	
262 Title V-B Rural Education	0.03	
263 Perkins III Vocational Ed.	455.87	
270 Title III-English Language Acquisition	(20,601.47)	
271 Title II-A Improving Teacher Quality	(39,906.95)	
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		50,274.39
310 Bond & Interest	2,392,840.44	2,392,840.44
410 Capital Projects		-
420 Plant & Facility	2,386,214.50	2,386,214.50
Total of Accounts	\$ 19,125,416.36	\$ 19,125,416.36
Difference of ledger to cash totals		(0.01)
Checks not cleared		145,210.21
Sweep account balances		19,125,416.26
Bank balance - DL Evans Sweep Account		19,270,999.23
Sweep Account reconciliation difference		\$ 372.76

Checking account reconciliation for August 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	255,315.79	1,029,552.32	114,538.01	74,270.63	15,402.75	180,878.10	1,669,957.60
230 Local Contributions	4,000.00						4,000.00
231 Local Copier Maintenance							-
232 Local Programs	732.92						732.92
233 Albertson's Grants							-
241 Drivers Education	1,870.17						1,870.17
242 State LEP		8,772.73	993.09	624.26	135.05	1,666.65	12,191.78
243 Professional Technical	5,571.83	2,442.44	276.48	185.28	28.34		8,504.37
244 State Misc. Grants	30,142.96	7,086.67	802.20	530.77	116.14	1,698.75	40,377.49
245 State Technology Grants	53,871.06						53,871.06
246 State Substance Abuse							-
247 State Literacy Grant	616.43	31,301.84	3,476.59	2,315.15	368.60	617.28	38,695.89
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	12,626.61	44,067.23	4,862.67	3,086.96	776.89	14,272.17	79,692.53
253 Title I-C Migratory Children		5,869.94	664.48	440.37	111.24	2,160.48	9,246.51
257 Title VI-B - IDEA	5,395.64	34,315.73	3,884.53	2,570.27	607.41	10,126.33	56,899.91
258 Title VI-B - IDEA Preschool		1,022.56	115.75	75.85	24.19	617.28	1,855.63
261 Title IV-A Student Support		724.11	81.97	18.97	14.32	296.30	1,135.67
262 Title V-B Rural Education		4,028.38	456.02	287.70	62.39	783.94	5,618.43
263 Perkins III Vocational Ed.		2,495.68	282.51	167.59	35.11	308.63	3,289.52
270 Title III-English Language Acquisition	20,449.46						20,449.46
271 Title II-A Improving Teacher Quality	13,489.22	5,408.88	485.73	403.78	62.10	617.28	20,466.99
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		46,715.27	5,082.63	3,432.19	894.47	17,820.87	73,945.43
310 Bond & Interest	2,087,396.26						2,087,396.26
410 Capital Projects							-
420 Plant & Facility	281,166.10						281,166.10
Total of All Funds	2,772,644.45	1,223,803.78	136,002.66	88,409.77	18,639.00	231,864.06	4,471,363.72
Total Payroll & A.P.	2,772,644.45	1,698,719.27	474,915.49				4,471,363.72
Difference	-	-					-