

Maintenance and Operation Fund Cash Flow for FY 2019-20

<i>August, 31</i>	<i>Current Months Activity</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	\$ 5,668,045.18	\$ 5,899,291.10	\$ 6,047,897.38	\$ 4,533,358.00	\$ 1,514,539.38	33.41%
REVENUES						
Taxes - Local Levies	2,518.64	2,461.50	2,103.53	714,500.00	252,563.19	35.35%
State Support Payments	9,321,092.00	9,805,685.00	10,343,220.00	20,381,580.00	11,163,410.00	54.77%
Other State Support	39,133.21	244,224.05	-	1,250,322.00	23,765.70	1.90%
Food Service Payroll	61,618.89	70,513.14	-	858,385.00	64,837.80	7.55%
Other Local Receipts	8,915.73	17,590.27	21,768.97	352,183.00	32,591.00	9.25%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	406.00	225.00	533.74	-	1,295.74	0.00%
Total Revenues	9,433,684.47	10,140,698.96	10,367,626.24	23,556,970.00	11,538,463.43	48.98%
Total Cash Available	15,101,729.65	16,039,990.06	16,415,523.62	28,090,328.00	13,053,002.81	46.47%
EXPENSES						
Monthly Bills	296,013.43	255,315.79	278,655.23	4,035,489.00	717,276.15	17.77%
Salaries	971,095.36	1,029,552.32	1,115,395.02	12,871,770.00	2,238,012.44	17.39%
Health Insurance & Benefits	174,332.81	196,280.85	208,927.67	2,513,075.00	418,637.22	16.66%
PERSI & FICA-MDCR	181,118.05	192,240.83	214,589.60	2,449,170.00	424,260.95	17.32%
Food Service Payroll	61,618.89	70,513.24	66,312.86	808,596.00	131,150.66	16.22%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,684,178.54	1,743,903.03	1,883,880.38	22,678,100.00	3,929,337.42	17.33%
Ending Cash Balance	\$ 13,417,551.11	\$ 14,296,087.03	\$ 14,531,643.24	\$ 5,412,228.00	\$ 9,123,665.39	168.58%
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>%</i>
Beginning Cash Balance	\$ 6,224,058.30	\$ 6,900,512.96	\$ 6,922,517.23	\$ 4,533,358.00	\$ 2,389,159.23	52.70%
REVENUES						
Taxes - Local Levies	259,454.88	241,481.07	252,563.19	714,500.00	461,936.81	64.65%
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	452,738.91	257,402.55	23,765.70	1,250,322.00	1,226,556.30	98.10%
Food Service Payroll	120,214.84	143,127.07	64,837.80	858,385.00	793,547.20	92.45%
Other Local Receipts	15,383.21	28,025.15	32,591.00	352,183.00	319,592.00	90.75%
Misc. Receipts	1,133.19	-	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	26,523.57	510.00	1,295.74	-	(1,295.74)	0.00%
Total Revenues	10,720,672.91	11,005,001.49	11,538,463.43	23,556,970.00	12,018,506.57	51.02%
Total Cash Available	16,944,731.21	17,905,514.45	18,460,980.66	28,090,328.00	14,407,665.80	65.72%
EXPENSES						
Monthly Bills	740,201.85	620,458.36	717,276.15	4,035,489.00	3,318,212.85	82.23%
Salaries	1,953,086.09	2,065,967.42	2,238,012.44	12,871,770.00	10,633,757.56	82.61%
Health Insurance & Benefits	349,510.76	393,425.74	418,637.22	2,513,075.00	2,094,437.78	83.34%
PERSI & FICA-MDCR	364,166.56	386,448.74	424,260.95	2,449,170.00	2,024,909.05	82.68%
Food Service Payroll	120,214.84	143,127.16	131,150.66	808,596.00	677,445.34	83.78%
Transfers	-	-	-	-	-	0.00%
Total Expenses	3,527,180.10	3,609,427.42	3,929,337.42	22,678,100.00	18,748,762.58	82.67%
Ending Cash Balance	\$ 13,417,551.11	\$ 14,296,087.03	\$ 14,531,643.24	\$ 5,412,228.00	\$ 9,119,415.24	168.50%
Sweep Account Balance	\$ 13,417,551.11	\$ 14,296,087.03	\$ 14,531,643.24			
Investments Balance	-	-	-			
Total Cash	\$ 13,417,551.11	\$ 14,296,087.03	\$ 14,531,643.24			
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		25,525.00	26,800.00	2,500.00	29,704.64	26,800.00
233 Albertson's Grants				-	-	-
241 Drivers Education		3,315.00	3,734.93	-	3,315.00	14,233.74
242 State LEP				-	-	-
243 State Professional Technical				29,451.55	30,000.00	-
244 State Misc. Grants		170.00		20,073.42	170.00	100.00
245 State Technology Grants				-	-	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	65,321.21	212,996.96	66,143.06	138,097.52	212,996.96	132,671.71
253 Title I-C Migratory Children	17,014.59	56,952.53	20,691.55	43,203.29	64,290.35	42,489.85
257 Title VI-B - IDEA	47,262.81	51,474.70	45,831.79	102,226.99	167,168.34	165,869.80
258 Title VI-B - IDEA Preschool			1,234.55	-	1,850.22	1,234.55
260 School Based Medicaid			39,219.77	-	-	248,291.50
261 Title IV-A Student Support		1,135.70	1,218.27	-	3,889.96	26,866.84
262 Title V-B Rural Education			5,815.01	-	13,145.96	11,630.01
263 Perkins III Vocational Ed.				-	-	28,377.00
270 Title III-English Language Acquisition	11,187.64	29,591.78	4,694.18	42,543.42	48,793.63	7,926.06
271 Title II-A Improving Teacher Quality	6,089.11	37,170.38	6,185.91	20,109.08	37,170.38	23,037.75
272 Title VI Rural & Low Income	6,348.63			12,506.57	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant				-	-	5,036.25
282 Title II-D Technology				-	-	-
310 Bond & Interest	11,286.93	673,393.13	13,261.72	1,051,015.01	1,761,381.63	1,106,698.17
410 Capital Projects	702.91			1,490.95	-	-
420 Plant & Facility	242,345.86	251,760.43	311,333.94	485,206.20	500,481.19	545,745.03
Total of All Funds	407,559.69	1,343,485.61	546,164.68	1,948,424.00	2,874,358.26	2,387,008.26

<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	3,250.00	4,000.00	750.00	3,250.00	6,500.00	750.00
231 Local Copier Maintenance	-	-	-	-	-	-
232 Local Programs	2,613.86	732.92	3,702.38	2,613.86	6,408.63	8,248.52
233 Albertson's Grants	4,099.68	-	-	7,699.68	-	-
241 Drivers Education	514.94	1,870.17	5,676.58	7,109.79	4,265.66	10,970.68
242 State LEP	11,775.20	12,191.78	16,464.80	23,550.41	24,383.34	32,855.61
243 State Professional Technical	7,017.31	8,504.37	3,752.80	10,203.56	14,270.28	11,183.57
244 State Misc. Grants	13,093.94	40,377.49	40,297.97	31,617.90	78,235.32	62,613.50
245 State Technology Grants	98,718.56	53,871.06	80,458.32	153,516.55	56,720.96	127,167.09
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	47,623.25	38,695.89	64,497.55	51,890.22	61,027.06	70,512.34
251 Title I-A Improving Basic Programs	76,326.90	79,692.53	66,436.25	141,648.11	148,342.94	132,579.31
253 Title I-C Migratory Children	10,501.63	9,246.51	8,947.17	26,208.22	25,941.86	29,636.72
257 Title VI-B - IDEA	49,548.46	56,899.91	45,928.56	96,811.27	108,404.74	91,760.35
258 Title VI-B - IDEA Preschool	1,563.88	1,855.63	2,069.14	3,127.76	3,711.51	4,131.06
260 School Based Medicaid			45,564.57	-	-	127,865.32
261 Title IV-A Student Support	-	1,135.67	1,386.59	-	2,271.37	2,604.86
262 Title V-B Rural Education	-	5,618.43	5,841.00	-	11,236.91	11,656.01
263 Perkins III Vocational Ed.	3,214.92	3,289.52	2,634.26	6,429.87	6,579.03	5,256.47
270 Title III-English Language Acquisition	500.00	20,449.46	21,115.59	11,687.64	50,303.45	25,809.77
271 Title II-A Improving Teacher Quality	7,797.75	20,466.99	10,430.30	13,886.86	25,915.61	16,616.21
272 Title VI Rural & Low Income	6,348.59	-	-	12,697.22	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	264.87	-	5,787.08	264.87	-	28,234.65
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	2,073,971.26	2,087,396.26	2,104,496.26	2,074,571.26	2,087,996.26	2,105,096.26
410 Capital Projects	-	-	-	-	-	-
420 Plant & Facility	1,011,828.12	281,166.10	198,107.17	1,093,198.34	366,443.41	199,901.92
Total of All Funds	3,430,573.12	2,727,460.69	2,734,344.34	3,771,983.39	3,088,958.34	3,105,450.22

<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	21,781.95	-	750.00	21,031.95	-
231 Local Copier Maintenance	-	-	-	-	-
232 Local Programs	29,438.63	26,800.00	3,702.38	52,536.25	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	33,540.47	3,734.93	5,676.58	31,598.82	-
242 State LEP	16,390.79	-	16,464.80	(74.01)	-
243 State Professional Technical	(2,647.75)	-	3,752.80	(6,400.55)	-
244 State Misc. Grants	192,771.31	-	40,297.97	152,473.34	-
245 State Technology Grants	191,112.28	-	80,458.32	110,653.96	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	119,550.16	-	64,497.55	55,052.61	-
251 Title I-A Improving Basic Programs	(67,121.08)	66,143.06	66,436.25	(67,414.27)	-
253 Title I-C Migratory Children	8,655.95	20,691.55	8,947.17	20,400.33	-
257 Title VI-B - IDEA	(42,119.94)	45,831.79	45,928.56	(42,216.71)	-
258 Title VI-B - IDEA Preschool	1,798.16	1,234.55	2,069.14	963.57	-
260 School Based Medicaid	126,770.98	39,219.77	45,564.57	120,426.18	-
261 Title IV-A Student Support	(1,218.27)	1,218.27	1,386.59	(1,386.59)	-
262 Title V-B Rural Education	5,421.93	5,815.01	5,841.00	5,395.94	-
263 Perkins III Vocational Ed.	(29,872.91)	-	2,634.26	(32,507.17)	-
270 Title III-English Language Acquisition	(4,046.02)	4,694.18	21,115.59	(20,467.43)	-
271 Title II-A Improving Teacher Quality	(25,625.87)	6,185.91	10,430.30	(29,870.26)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(32,034.12)	-	5,787.08	(37,821.20)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	4,747,319.26	13,261.72	2,104,496.26	2,656,084.72	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,615,503.20	311,333.94	198,107.17	1,728,729.97	-
Total	\$ 6,905,369.11	\$ 546,164.68	\$ 2,734,344.34	\$ 4,717,189.45	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
08/01/19	Beginning Balance			\$ 12,953,266.38
08/01/19	State of Idaho-Medicaid Revenue	33,866.90		12,987,133.28
08/05/19	State of Idaho-Driver Ed Revenue	3,734.93		12,990,868.21
08/09/19	State of Idaho-Medicaid Revenue	556.15		12,991,424.36
08/14/19	State of Idaho-Federal Programs	105,309.90		13,096,734.26
08/15/19	State of Idaho-Medicaid Revenue	1,109.62		13,097,843.88
08/16/19	State of Idaho-Base Support	10,343,220.00		23,441,063.88
08/22/19	State of Idaho-Medicaid Revenue	2,519.70		23,443,583.58
08/22/19	Jerome & Gooding County Taxes, Grant Revenue			23,443,583.58
	ARTEC & ARTEI Revenue, Misc Revenue	38,024.48		23,481,608.06
08/27/19	State of Idaho-Lottery Revenue	302,067.00		23,783,675.06
08/28/19	State of Idaho-Federal Programs	46,504.42		23,830,179.48
08/29/19	State of Idaho-Medicaid Revenue	1,167.40		23,831,346.88
08/31/19	Grant Revenue, Misc Revenue	12,085.50		23,843,432.38
				23,843,432.38
08/31/19	DL Evans-Interest on Sweep Account	23,624.92		23,867,057.30
				23,867,057.30
08/31/19	Post AP Bills		2,772,211.12	21,094,846.18
08/31/19	Post August Salary and Benefits		1,846,013.60	19,248,832.58
				19,248,832.58
				19,248,832.58
				19,248,832.58
				19,248,832.58
Total		\$ 10,913,790.92	\$ 4,618,224.72	\$ 19,248,832.58

Cash Reconciliation		
Fund	Balance	Subtotal
100 General Fund	14,531,643.24	14,531,643.24
230 Local Contributions	21,031.95	
231 Local Copier Maintenance	-	
232 Local Programs	52,536.25	
233 Albertson's Grants	-	
241 Drivers Education	31,598.82	
242 State LEP	(74.01)	
243 State Professional Technical	(6,400.55)	
244 State Misc. Grants	152,473.34	
245 State Technology Grants	110,653.96	
246 State Substance Abuse	-	
247 State Literacy Grant	55,052.61	
251 Title I-A Improving Basic Programs	(67,414.27)	
253 Title I-C Migratory Children	20,400.33	
257 Title VI-B - IDEA	(42,216.71)	
258 Title VI-B - IDEA Preschool	963.57	
260 School Based Medicaid	120,426.18	
261 Title IV-A Student Support	(1,386.59)	
262 Title V-B Rural Education	5,395.94	
263 Perkins III Vocational Ed.	(32,507.17)	
270 Title III-English Language Acquisition	(20,467.43)	
271 Title II-A Improving Teacher Quality	(29,870.26)	
272 Title VI Rural & Low Income		
273 Title IV-A Safe and Drug Free Schools		
274 Gear Up III Grant	(37,821.20)	
282 Title II-D Technology		332,374.76
310 Bond & Interest	2,656,084.72	2,656,084.72
410 Capital Projects		-
420 Plant & Facility	1,728,729.97	1,728,729.97
Total of Accounts	\$ 19,248,832.69	\$ 19,248,832.69
Difference of ledger to cash totals		(0.00)
Checks not cleared		60,595.02
Sweep account balances		19,248,832.58
Bank balance - DL Evans Sweep Account		19,309,427.60
Sweep Account reconciliation difference		\$ 0.00

Checking account reconciliation for August 31.							
Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	278,655.23	1,115,395.02	131,036.62	80,363.58	16,632.82	192,294.85	1,814,378.12
230 Local Contributions	750.00						750.00
231 Local Copier Maintenance							-
232 Local Programs	2,510.19	1,075.00	32.84	81.16	3.19		3,702.38
233 Albertson's Grants							-
241 Drivers Education	627.96	4,202.00	501.72	296.15	48.75		5,676.58
242 State LEP		11,948.74	1,426.68	828.82	179.05	2,081.51	16,464.80
243 Professional Technical	647.99	2,573.18	307.23	194.56	29.84		3,752.80
244 State Misc. Grants	21,713.48	13,955.27	1,666.25	1,036.25	195.52	1,731.20	40,297.97
245 State Technology Grants	80,458.32						80,458.32
246 State Substance Abuse							-
247 State Literacy Grant	17,193.34	38,918.42	4,419.87	2,889.60	441.72	634.60	64,497.55
251 Title I-A Improving Basic Programs		43,233.78	5,162.11	3,085.87	767.45	14,187.04	66,436.25
253 Title I-C Migratory Children		5,840.61	697.37	400.64	104.75	1,903.80	8,947.17
257 Title VI-B - IDEA	30.00	30,177.34	3,603.16	2,247.62	541.43	9,329.01	45,928.56
258 Title VI-B - IDEA Preschool		1,177.82	140.63	90.10	25.99	634.60	2,069.14
260 School Based Medicaid	45,564.57						45,564.57
261 Title IV-A Student Support	163.50	777.37	92.82	20.42	15.18	317.30	1,386.59
262 Title V-B Rural Education		4,195.90	500.99	241.48	64.96	837.67	5,841.00
263 Perkins III Vocational Ed.		1,950.38	232.87	104.93	28.78	317.30	2,634.26
270 Title III-English Language Acquisition	17,911.66	1,920.29	229.28	127.25	38.70	888.41	21,115.59
271 Title II-A Improving Teacher Quality	540.39	7,859.88	820.54	482.85	92.04	634.60	10,430.30
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	2,841.06	1,904.00	227.34	145.66	34.42	634.60	5,787.08
282 Title II-D Technology							-
290 Food Service		43,612.43	4,837.40	3,189.40	811.32	17,051.71	69,502.26
310 Bond & Interest	2,104,496.26						2,104,496.26
410 Capital Projects							-
420 Plant & Facility	198,107.17						198,107.17
Total of All Funds	2,772,211.12	1,330,717.43	155,935.72	95,826.34	20,055.91	243,478.20	4,618,224.72
Total Payroll & A.P.	2,772,211.12	1,846,013.60	515,296.17				4,618,224.72
Difference	-	-					-