

Maintenance and Operation Fund Cash Flow for FY 2019-20

September, 30						
Current Months Activity						
	2017-18	2018-19	Actual 2019-20	Budget 2019-20	YTD Activity 2019-20	%
Beginning Cash Balance	\$ 13,417,551.11	\$ 14,296,087.03	\$ 14,531,643.24	\$ 4,533,358.00	\$ 9,998,285.24	220.55%
REVENUES						
Taxes - Local Levies	1,747.14	1,944.85	2,488.90	714,500.00	255,052.09	35.70%
State Support Payments				20,381,580.00	11,163,410.00	54.77%
Other State Support	8,556.68	1,625.90	600.00	1,250,322.00	24,365.70	1.95%
Food Service Payroll	71,399.10	69,425.73	129,198.55	858,385.00	194,036.35	22.60%
Other Local Receipts	9,695.19	24,722.33	19,066.54	352,183.00	51,657.54	14.67%
Misc. Receipts				-	-	0.00%
Transfers				-	-	0.00%
Expenses Reversed	247.55	266.10	976.67	-	2,272.41	0.00%
Total Revenues	91,645.66	97,984.91	152,330.66	23,556,970.00	11,690,794.09	49.63%
Total Cash Available	13,509,196.77	14,394,071.94	14,683,973.90	28,090,328.00	21,689,079.33	77.21%
EXPENSES						
Monthly Bills	348,979.59	402,326.59	346,250.41	4,035,489.00	1,063,526.56	26.35%
Salaries	1,054,495.45	1,118,843.31	1,216,982.48	12,871,770.00	3,454,994.92	26.84%
Health Insurance & Benefits	198,481.03	210,400.27	224,038.95	2,513,075.00	642,676.17	25.57%
PERSI & FICA-MDCR	194,415.21	207,252.87	232,036.57	2,449,170.00	656,297.52	26.80%
Food Service Payroll	71,399.10	69,425.73	63,142.30	808,596.00	194,292.96	24.03%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,867,770.38	2,008,248.77	2,082,450.71	22,678,100.00	6,011,788.13	26.51%
Ending Cash Balance	\$ 11,641,426.39	\$ 12,385,823.17	\$ 12,601,523.19	\$ 5,412,228.00	\$ 15,677,291.20	289.66%
Year to Date Activity						
	2017-18	2018-19	Actual 2019-20	Budget 2019-20	Difference	Difference %
Beginning Cash Balance	\$ 6,224,058.30	\$ 6,900,512.96	\$ 6,922,517.23	\$ 4,533,358.00	\$ 2,389,159.23	152.70%
REVENUES						
Taxes - Local Levies	261,202.02	243,425.92	255,052.09	714,500.00	459,447.91	64.30%
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	461,295.59	259,028.45	24,365.70	1,250,322.00	1,225,956.30	98.05%
Food Service Payroll	191,613.94	212,552.80	194,036.35	858,385.00	664,348.65	77.40%
Other Local Receipts	25,078.40	52,747.48	51,657.54	352,183.00	300,525.46	85.33%
Misc. Receipts	1,133.19	-	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	26,771.12	776.10	2,272.41	-	(2,272.41)	0.00%
Total Revenues	10,812,318.57	11,102,986.40	11,690,794.09	23,556,970.00	11,866,175.91	50.37%
Total Cash Available	17,036,376.87	18,003,499.36	18,613,311.32	28,090,328.00	14,255,335.14	50.75%
EXPENSES						
Monthly Bills	1,089,181.44	1,022,784.95	1,063,526.56	4,035,489.00	2,971,962.44	73.65%
Salaries	3,007,581.54	3,184,810.73	3,454,994.92	12,871,770.00	9,416,775.08	73.16%
Health Insurance & Benefits	547,991.79	603,826.01	642,676.17	2,513,075.00	1,870,398.83	74.43%
PERSI & FICA-MDCR	558,581.77	593,701.61	656,297.52	2,449,170.00	1,792,872.48	73.20%
Food Service Payroll	191,613.94	212,552.89	194,292.96	808,596.00	614,303.04	75.97%
Transfers	-	-	-	-	-	0.00%
Total Expenses	5,394,950.48	5,617,676.19	6,011,788.13	22,678,100.00	16,666,311.87	73.49%
Ending Cash Balance	\$ 11,641,426.39	\$ 12,385,823.17	\$ 12,601,523.19	\$ 5,412,228.00	\$ 7,189,295.19	132.83%
Sweep Account Balance	\$ 11,641,426.39	\$ 12,385,823.17	\$ 12,601,575.91			
Investments Balance	-	-	-			
Total Cash	\$ 11,641,426.39	\$ 12,385,823.17	\$ 12,601,575.91			
Difference	\$ -	\$ -	\$ 52.72			

<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	5,867.94		16,686.80	8,367.94	29,704.64	43,486.80
233 Albertson's Grants				-	-	-
241 Drivers Education				-	3,315.00	14,233.74
242 State LEP				-	-	-
243 State Professional Technical	28,956.62			58,408.17	30,000.00	-
244 State Misc. Grants	200.00		32.40	20,273.42	170.00	132.40
245 State Technology Grants		18,843.55		-	18,843.55	-
246 State Substance Abuse				-	-	-
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	76,325.90	79,692.53		214,423.42	292,689.49	132,671.71
253 Title I-C Migratory Children	10,501.63	9,246.51	9,097.17	53,704.92	73,536.86	51,587.02
257 Title VI-B - IDEA	49,548.46	29,574.18	31,725.53	151,775.45	196,742.52	197,595.33
258 Title VI-B - IDEA Preschool			2,061.92	-	1,850.22	3,296.47
260 School Based Medicaid			399.75	-	-	248,691.25
261 Title IV-A Student Support		1,135.67		-	5,025.63	26,866.84
262 Title V-B Rural Education	18,855.16	11,236.91		18,855.16	24,382.87	11,630.01
263 Perkins III Vocational Ed.				-	-	28,377.00
270 Title III-English Language Acquisition	500.00	20,449.46		43,043.42	69,243.09	7,926.06
271 Title II-A Improving Teacher Quality	7,797.75	20,466.99		27,906.83	57,637.37	23,037.75
272 Title VI Rural & Low Income	(12,506.57)			-	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant			32,034.12	-	-	37,070.37
282 Title II-D Technology				-	-	-
310 Bond & Interest	512,847.03	12,516.69	724,865.57	1,563,862.04	1,773,898.32	1,831,563.74
410 Capital Projects	822.54			2,313.49	-	-
420 Plant & Facility	48,118.71	5,640.01	4,674.76	533,324.91	506,121.20	550,419.79
Total of All Funds	747,835.17	208,802.50	821,578.02	2,696,259.17	3,083,160.76	3,208,586.28

	<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	1,500.00	1,500.00	5,750.00	8,000.00	2,250.00
231 Local Copier Maintenance	-	-	-	-	-	-
232 Local Programs	5,870.71	17,385.76	14,207.64	8,484.57	23,794.39	22,456.16
233 Albertson's Grants	-	-	-	7,699.68	-	-
241 Drivers Education	3,777.62	6,681.58	3,542.69	10,887.41	10,947.24	14,513.37
242 State LEP	12,417.53	16,393.09	16,588.18	35,967.94	40,776.43	49,443.79
243 State Professional Technical	4,832.84	7,262.05	13,081.53	15,036.40	21,532.33	24,265.10
244 State Misc. Grants	36,419.58	17,763.68	42,885.48	68,037.48	95,999.00	105,498.98
245 State Technology Grants	49,382.39	17,296.08	21,869.28	202,898.94	74,017.04	149,036.37
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	23,131.59	19,120.33	44,549.35	75,021.81	80,147.39	115,061.69
251 Title I-A Improving Basic Programs	72,901.83	68,196.63	65,098.60	214,549.94	216,539.57	197,677.91
253 Title I-C Migratory Children	8,844.90	7,891.94	8,330.32	35,053.12	33,833.80	37,967.04
257 Title VI-B - IDEA	62,265.06	53,735.12	61,807.81	159,076.33	162,139.86	153,568.16
258 Title VI-B - IDEA Preschool	3,434.66	-	2,526.08	6,562.42	3,711.51	6,657.14
260 School Based Medicaid			26,526.35	-	-	154,391.67
261 Title IV-A Student Support	1,135.25	1,218.27	7,034.22	1,135.25	3,489.64	9,639.08
262 Title V-B Rural Education	5,622.71	5,815.98	-	5,622.71	17,052.89	11,656.01
263 Perkins III Vocational Ed.	3,289.51	2,991.41	2,957.73	9,719.38	9,570.44	8,214.20
270 Title III-English Language Acquisition	8,961.32	16,074.01	4,831.84	20,648.96	66,377.46	30,641.61
271 Title II-A Improving Teacher Quality	31,230.32	18,892.05	13,614.59	45,117.18	44,807.66	30,230.80
272 Title VI Rural & Low Income	-	-	-	12,697.22	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	(264.87)	-	5,978.52	-	-	34,213.17
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	2,132,455.16	2,074,571.26	2,087,996.26	4,237,551.42
410 Capital Projects	4,745.00	-	-	4,745.00	-	-
420 Plant & Facility	226,485.11	74,637.51	265,522.02	1,319,683.45	441,080.92	465,423.94
Total of All Funds	566,983.06	352,855.49	2,754,907.39	4,338,966.45	3,441,813.83	5,860,357.61

<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	21,031.95	-	1,500.00	19,531.95	-
231 Local Copier Maintenance	-	-	-	-	-
232 Local Programs	52,536.25	16,686.80	14,207.64	55,015.41	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	31,598.82	-	3,542.69	28,056.13	-
242 State LEP	(74.01)	-	16,588.18	(16,662.19)	-
243 State Professional Technical	(6,400.55)	-	13,081.53	(19,482.08)	-
244 State Misc. Grants	152,473.34	32.40	42,885.48	109,620.26	-
245 State Technology Grants	110,653.96	-	21,869.28	88,784.68	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	55,052.61	-	44,549.35	10,503.26	(9,207.75)
251 Title I-A Improving Basic Programs	(67,414.27)	-	65,098.60	(132,512.87)	(1,289.74)
253 Title I-C Migratory Children	20,400.33	9,097.17	8,330.32	21,167.18	-
257 Title VI-B - IDEA	(42,216.71)	31,725.53	61,807.81	(72,298.99)	-
258 Title VI-B - IDEA Preschool	963.57	2,061.92	2,526.08	499.41	-
260 School Based Medicaid	120,426.18	399.75	26,526.35	94,299.58	-
261 Title IV-A Student Support	(1,386.59)	-	7,034.22	(8,420.81)	-
262 Title V-B Rural Education	5,395.94	-	-	5,395.94	-
263 Perkins III Vocational Ed.	(32,507.17)	-	2,957.73	(35,464.90)	-
270 Title III-English Language Acquisition	(20,467.43)	-	4,831.84	(25,299.27)	-
271 Title II-A Improving Teacher Quality	(29,870.26)	-	13,614.59	(43,484.85)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(37,821.20)	32,034.12	5,978.52	(11,765.60)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,656,084.72	724,865.57	2,132,455.16	1,248,495.13	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,728,729.97	4,674.76	265,522.02	1,467,882.71	-
Total	\$ 4,717,189.45	\$ 821,578.02	\$ 2,754,907.39	\$ 2,783,860.08	\$ (10,497.49)

<i>Sweep Account (DL Evans Summary Deposit and Expenses) Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
09/01/19	Beginning Balance			\$ 19,248,832.58
09/03/19	Migrant PAC-Lantern Revenue	686.80		19,249,519.38
09/04/19	State of Idaho-Lewy Equalization	708,392.36		19,957,911.74
09/16/19	State of Idaho-ICL Library Grant	3,000.00		19,960,911.74
09/16/19	State of Idaho-Continuous Improvement	600.00		19,961,511.74
09/18/19	FS-Reimburse Aug Sal & Benefits, Jerome			19,961,511.74
	County Taxes, St. Lukes Grant, Misc Refunds	97,053.53		20,058,565.27
09/26/19	State of Idaho-Medicaid Revenue	399.75		20,058,965.02
09/27/19	State of Idaho-Federal Programs Revenue	74,768.74		20,133,733.76
09/30/19	FS-Reimburse Sep Sal & Benefits, Gooding			20,133,733.76
	County Taxes, Misc Refunds	63,872.30		20,197,606.06
				20,197,606.06
09/30/19	DL Evans-Interest on Sweep Account	25,135.20		20,222,741.26
				20,222,741.26
				20,222,741.26
09/30/19	Post September AP Bills		2,888,560.55	17,334,180.71
09/30/19	Post September Salary & Benefits		1,948,797.55	15,385,383.16
				15,385,383.16
				15,385,383.16
				15,385,383.16
				15,385,383.16
				15,385,383.16
				15,385,383.16
Total		\$ 973,908.68	\$ 4,837,358.10	\$ 15,385,383.16

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	12,601,575.91		12,601,575.91
230 Local Contributions	19,531.95		
231 Local Copier Maintenance			
232 Local Programs	55,015.41		
233 Albertson's Grants			
241 Drivers Education	28,056.13		
242 State LEP	(16,662.19)		
243 State Professional Technical	(19,482.08)		
244 State Misc. Grants	109,620.26		
245 State Technology Grants	88,784.68		
246 State Substance Abuse	-		
247 State Literacy Grant	19,711.01		
251 Title I-A Improving Basic Programs	(131,223.13)		
253 Title I-C Migratory Children	21,167.18		
257 Title VI-B - IDEA	(72,298.99)		
258 Title VI-B - IDEA Preschool	499.41		
260 School Based Medicaid	94,299.58		
261 Title IV-A Student Support	(8,420.81)		
262 Title V-B Rural Education	5,395.94		
263 Perkins III Vocational Ed.	(35,464.90)		
270 Title III-English Language Acquisition	(25,299.27)		
271 Title II-A Improving Teacher Quality	(43,484.85)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(11,765.60)		
282 Title II-D Technology	-		77,979.73
310 Bond & Interest	1,248,495.13		1,248,495.13
410 Capital Projects	-		-
420 Plant & Facility	1,467,882.71		1,467,882.71
Total of Accounts	\$ 15,395,933.48		\$ 15,395,933.48
Difference of ledger to cash totals			10,550.21
Checks not cleared			680,950.36
Sweep account balances			15,385,383.16
Bank balance - DL Evans Sweep Account			16,098,406.58
Sweep Account reconciliation difference			\$ 32,073.06

Checking account reconciliation for September 30.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Total
100 General Fund	346,250.41	1,216,982.48	141,376.62	87,609.77	17,731.98	206,306.97	2,016,258.23
230 Local Contributions	1,500.00						1,500.00
231 Local Copier Maintenance							-
232 Local Programs	14,099.24	89.81	10.72	6.83	1.04		14,207.64
233 Albertson's Grants							-
241 Drivers Education	534.95	2,794.00		213.74			3,542.69
242 State LEP		12,075.83	1,441.86	839.85	177.69	2,052.95	16,588.18
243 Professional Technical	9,813.68	2,708.30	323.37	204.76	31.42		13,081.53
244 State Misc. Grants	32,533.26	7,444.40	888.86	561.75	111.01	1,346.20	42,885.48
245 State Technology Grants	21,869.28						21,869.28
246 State Substance Abuse							-
247 State Literacy Grant	21,907.93	16,681.54	1,991.78	1,156.25	240.61	2,571.24	44,549.35
251 Title I-A Improving Basic Programs	2,003.66	40,975.86	4,892.45	2,949.18	719.73	13,557.72	65,098.60
253 Title I-C Migratory Children	2,908.82	3,392.25	405.04	214.00	64.01	1,346.20	8,330.32
257 Title VI-B - IDEA	1,325.00	40,801.22	4,609.58	2,972.62	669.64	11,429.75	61,807.81
258 Title VI-B - IDEA Preschool		1,440.85	172.03	108.24	30.89	774.07	2,526.08
260 School Based Medicaid	26,526.35						26,526.35
261 Title IV-A Student Support	5,763.00	801.00	95.64	22.58	15.45	336.55	7,034.22
262 Title V-B Rural Education							-
263 Perkins III Vocational Ed.		2,204.88	263.26	121.30	31.74	336.55	2,957.73
270 Title III-English Language Acquisition	95.75	2,800.68	334.40	198.95	55.96	1,346.10	4,831.84
271 Title II-A Improving Teacher Quality	848.53	10,337.92	955.00	694.93	105.11	673.10	13,614.59
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	2,603.51	2,227.40	265.95	170.40	38.16	673.10	5,978.52
282 Title II-D Technology							-
290 Food Service		41,622.07	4,618.42	3,050.18	793.01	16,108.80	66,192.48
310 Bond & Interest	2,132,455.16						2,132,455.16
410 Capital Projects							-
420 Plant & Facility	265,522.02						265,522.02
Total of All Funds	2,888,560.55	1,405,380.49	162,644.98	#####	20,817.45	258,859.30	4,837,358.10
Total Payroll & A.P.	2,888,560.55	1,948,797.55	543,417.06				4,837,358.10
Difference	-	-					-