

**Maintenance and Operation Fund Cash Flow for FY 2018-19**

<i>June, 30</i>	<i>Current Months Activity</i>					
	<i>2016-17</i>	<i>2017-18</i>	<i>Actual 2018-19</i>	<i>Budget 2018-19</i>	<i>YTD Activity 2018-19</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 7,981,889.91	\$ 8,583,587.58	\$ 8,951,406.44	\$ 4,533,358.00	\$ 4,418,048.44	97.46%
<b>REVENUES</b>						
Taxes - Local Levies	15,007.96	32,483.11	22,195.91	714,500.00	685,694.29	95.97%
State Support Payments				20,381,580.00	16,460,770.45	80.76%
Other State Support	303,380.60	297,156.14	5,725.00	1,250,322.00	885,926.56	70.86%
Food Service Payroll	117,362.94	69,540.45	63,672.53	858,385.00	670,489.60	78.11%
Other Local Receipts	72,886.80	30,303.45	67,367.86	352,183.00	464,034.43	131.76%
Misc. Receipts				-	-	#DIV/0!
Transfers		151,650.25		-	-	0.00%
Expenses Reversed	1,716.32	254.19	280.00	-	8,359.71	0.00%
<b>Total Revenues</b>	<b>510,354.62</b>	<b>581,387.59</b>	<b>159,241.30</b>	<b>23,556,970.00</b>	<b>23,486,957.31</b>	<b>99.70%</b>
<b>Total Cash Available</b>	<b>8,492,244.53</b>	<b>9,164,975.17</b>	<b>9,110,647.74</b>	<b>28,090,328.00</b>	<b>27,905,005.75</b>	<b>99.34%</b>
<b>EXPENSES</b>						
Monthly Bills	625,449.48	518,220.38	402,564.84	4,035,489.00	4,175,212.60	103.46%
Salaries	1,167,236.51	1,232,484.52	1,322,756.27	12,871,770.00	13,557,723.72	105.33%
Health Insurance & Benefits	182,868.90	199,138.72	211,249.96	2,513,075.00	2,485,109.06	98.89%
PERSI & FICA-MDCR	218,779.12	230,404.61	247,030.89	2,449,170.00	2,505,337.78	102.29%
Food Service Payroll	62,396.97	69,540.45	63,672.53	808,596.00	800,713.86	99.03%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>2,256,730.98</b>	<b>2,249,788.68</b>	<b>2,247,274.49</b>	<b>22,678,100.00</b>	<b>23,524,097.02</b>	<b>103.73%</b>
<b>Ending Cash Balance</b>	<b>\$ 6,235,513.55</b>	<b>\$ 6,915,186.49</b>	<b>\$ 6,863,373.25</b>	<b>\$ 5,412,228.00</b>	<b>\$ 4,380,908.73</b>	<b>80.94%</b>
<b>Year to Date Activity</b>						
	<i>2016-17</i>	<i>2017-18</i>	<i>Actual 2018-19</i>	<i>Budget 2018-19</i>	<i>Difference</i>	<i>Difference %</i>
<b>Beginning Cash Balance</b>	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,900,512.96	\$ 4,533,358.00	\$ (2,367,154.96)	65.70%
<b>REVENUES</b>						
Taxes - Local Levies	672,149.26	682,252.30	685,694.29	714,500.00	28,805.71	4.03%
State Support Payments	17,743,415.07	18,160,885.96	20,470,216.71	20,381,580.00	(88,636.71)	-0.43%
Other State Support	1,184,136.61	1,322,427.93	892,355.96	1,250,322.00	357,966.04	28.63%
Food Service Payroll	649,979.93	702,416.28	800,713.77	858,385.00	57,671.23	6.72%
Other Local Receipts	251,725.24	237,359.22	625,983.87	352,183.00	(273,800.87)	-77.74%
Misc. Receipts	3,934.98	134.20	-	-	-	#DIV/0!
Transfers	-	151,650.25	-	-	-	0.00%
Expenses Reversed	26,634.71	27,250.78	11,992.71	-	(11,992.71)	0.00%
<b>Total Revenues</b>	<b>20,531,975.80</b>	<b>21,284,376.92</b>	<b>23,486,957.31</b>	<b>23,556,970.00</b>	<b>70,012.69</b>	<b>0.30%</b>
<b>Total Cash Available</b>	<b>26,494,638.19</b>	<b>27,461,177.10</b>	<b>30,387,470.27</b>	<b>28,090,328.00</b>	<b>(2,297,142.27)</b>	<b>-8.18%</b>
<b>EXPENSES</b>						
Monthly Bills	4,288,902.22	4,384,156.92	4,175,212.60	4,035,489.00	(139,723.60)	-3.46%
Salaries	11,864,827.57	12,623,226.08	13,557,723.72	12,871,770.00	(685,953.72)	-5.33%
Health Insurance & Benefits	2,077,115.28	2,322,408.15	2,485,109.06	2,513,075.00	27,965.94	1.11%
PERSI & FICA-MDCR	2,189,482.31	2,328,363.61	2,505,337.78	2,449,170.00	(56,167.78)	-2.29%
Food Service Payroll	676,889.81	781,067.80	800,713.86	808,596.00	7,882.14	0.97%
Transfers	-	-	-	-	-	#DIV/0!
<b>Total Expenses</b>	<b>21,097,217.19</b>	<b>22,439,222.56</b>	<b>23,524,097.02</b>	<b>22,678,100.00</b>	<b>(845,997.02)</b>	<b>-3.73%</b>
<b>Ending Cash Balance</b>	<b>\$ 5,397,421.00</b>	<b>\$ 5,021,954.54</b>	<b>\$ 6,863,373.25</b>	<b>\$ 5,412,228.00</b>	<b>\$ 1,451,145.25</b>	<b>26.81%</b>
Sweep Account Balance	\$ 6,236,363.62	\$ 6,915,186.49	\$ 6,863,373.25			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 6,236,363.62</b>	<b>\$ 6,915,186.49</b>	<b>\$ 6,863,373.25</b>			
<b>Difference</b>	<b>\$ 850.07</b>	<b>\$ -</b>	<b>\$ -</b>			

<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	13,318.28			13,318.28	14,586.15	14,430.08
231 Local Copier Maintenance				27,285.78	-	-
232 Local Programs	6,075.00	8,505.00	18,676.25	89,025.38	66,147.31	61,330.90
233 Albertson's Grants	703.49			703.49	-	-
241 Drivers Education	13,638.70	22,250.00		24,078.01	22,250.00	15,315.00
242 State LEP				143,522.00	149,156.00	201,051.00
243 State Professional Technical	49.00			127,108.95	218,457.17	191,667.85
244 State Misc. Grants	71,504.73	59,697.04	60,857.23	396,568.84	368,688.57	343,426.00
245 State Technology Grants				245,004.96	356,231.02	477,096.55
246 State Substance Abuse	11,039.00	20,314.00	17,307.00	50,178.00	50,786.00	50,904.00
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	208,043.06		75,739.71	821,563.53	812,592.22	931,105.62
253 Title I-C Migratory Children	34,638.56		11,318.78	178,458.33	131,394.07	153,952.75
257 Title VI-B - IDEA	65,659.41		46,664.49	740,252.55	665,310.26	709,647.19
258 Title VI-B - IDEA Preschool			2,061.92	41,403.76	28,070.78	29,309.75
260 School Based Medicaid			3,212.05	-	-	526,756.94
261 Title IV-A Student Support			1,218.27	-	9,085.37	27,654.76
262 Title V-B Rural Education			5,819.58	-	63,807.23	76,738.84
263 Perkins III Vocational Ed.	53,458.62	57,035.00		73,196.93	57,035.00	-
270 Title III-English Language Acquisition	22,474.12		4,869.43	69,997.17	82,705.70	141,369.74
271 Title II-A Improving Teacher Quality	31,661.71		21,968.62	138,142.30	131,275.40	159,003.45
272 Title VI Rural & Low Income	7,660.12			79,542.01	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant			9,555.55	-	-	27,020.30
282 Title II-D Technology				-	-	-
310 Bond & Interest	63,885.73	46,167.77	112,622.52	3,207,045.85	3,384,482.82	3,828,252.54
410 Capital Projects	810.20			23,451.23	8,057.81	-
420 Plant & Facility	16,054.59	45,163.10	25,203.81	949,075.88	1,133,747.33	1,047,409.40
<b>Total of All Funds</b>	<b>620,674.32</b>	<b>259,131.91</b>	<b>417,095.21</b>	<b>7,438,923.23</b>	<b>7,753,866.21</b>	<b>9,013,442.66</b>

<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	-	-	-	12,000.00	13,750.00	19,000.00
231 Local Copier Maintenance	-	-	-	25,094.34	-	-
232 Local Programs	9,130.12	1,588.74	14,170.85	79,042.04	51,427.96	55,218.82
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	816.26	2,400.00	3,447.40	26,989.66	22,482.43	24,931.85
242 State LEP	12,795.75	14,958.58	16,421.46	143,470.80	148,323.32	188,843.07
243 State Professional Technical	24,923.59	72,177.24	36,294.10	128,325.12	188,365.91	161,080.00
244 State Misc. Grants	52,174.81	56,583.35	20,341.72	379,474.07	302,882.76	371,006.75
245 State Technology Grants	12,197.10	134,898.55	91,533.79	216,138.65	407,477.03	239,275.47
246 State Substance Abuse	-	151,650.25	-	668.17	151,650.25	-
247 State Literacy Grant	4,890.51	4,735.82	38,325.63	4,890.51	79,757.63	118,473.02
251 Title I-A Improving Basic Programs	72,859.31	72,535.41	66,528.65	815,833.28	884,163.46	853,287.72
253 Title I-C Migratory Children	27,497.70	25,404.95	21,798.30	165,269.67	142,887.17	128,159.05
257 Title VI-B - IDEA	54,960.81	57,259.42	46,241.01	724,090.35	726,009.72	640,224.69
258 Title VI-B - IDEA Preschool	(12,639.00)	(4,857.97)	2,061.92	34,088.36	29,337.33	33,232.96
260 School Based Medicaid			47,405.54	-	-	578,422.14
261 Title IV-A Student Support		1,618.56	25,648.57	-	11,839.63	50,549.07
262 Title V-B Rural Education		7,527.48	5,815.00	-	58,098.03	69,407.88
263 Perkins III Vocational Ed.	5,508.13	6,096.28	3,728.98	53,258.67	56,485.88	60,657.25
270 Title III-English Language Acquisition	31,355.78	13,736.74	3,231.88	84,378.49	70,289.56	124,988.28
271 Title II-A Improving Teacher Quality	14,019.97	23,548.31	16,851.84	135,840.22	148,977.19	144,133.53
272 Title VI Rural & Low Income	6,157.94	-	-	49,121.94	0.07	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	(59.01)	-	7,296.55	-	-	39,353.10
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest				2,876,292.52	2,872,367.52	2,893,224.80
410 Capital Projects	264,937.01	-	-	8,109,994.65	1,201,449.93	-
420 Plant & Facility	70,931.33	-	384,374.60	1,657,569.21	834,392.93	1,916,699.26
<b>Total of All Funds</b>	<b>652,458.11</b>	<b>641,861.71</b>	<b>851,517.79</b>	<b>15,721,830.72</b>	<b>8,407,073.86</b>	<b>8,710,168.71</b>

<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	21,781.95	-	-	21,781.95	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	27,189.37	18,676.25	14,170.85	31,694.77	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	31,783.16	-	3,447.40	28,335.76	-
242 State LEP	53,012.47	-	16,421.46	36,591.01	-
243 State Professional Technical	43,332.92	-	36,294.10	7,038.82	-
244 State Misc. Grants	153,924.74	60,857.23	20,341.72	194,440.25	-
245 State Technology Grants	329,354.84	-	91,533.79	237,821.05	-
246 State Substance Abuse	33,597.00	17,307.00	-	50,904.00	-
247 State Literacy Grant	163,890.58	-	38,325.63	125,564.95	-
251 Title I-A Improving Basic Programs	(76,717.73)	75,739.71	66,528.65	(67,506.67)	-
253 Title I-C Migratory Children	18,026.72	11,318.78	21,798.30	7,547.20	-
257 Title VI-B - IDEA	(42,952.64)	46,664.49	46,241.01	(42,529.16)	-
258 Title VI-B - IDEA Preschool	970.79	2,061.92	2,061.92	970.79	-
260 School Based Medicaid	(7,471.71)	3,212.05	47,405.54	(51,665.20)	-
261 Title IV-A Student Support	(1,218.27)	1,218.27	25,648.57	(25,648.57)	-
262 Title V-B Rural Education	5,417.36	5,819.58	5,815.00	5,421.94	-
263 Perkins III Vocational Ed.	(49,893.37)	-	3,728.98	(53,622.35)	-
270 Title III-English Language Acquisition	(4,347.74)	4,869.43	3,231.88	(2,710.19)	-
271 Title II-A Improving Teacher Quality	(41,408.58)	21,968.62	16,851.84	(36,291.80)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(14,591.80)	9,555.55	7,296.55	(12,332.80)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	3,541,860.29	112,622.52	-	3,654,482.81	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,742,057.65	25,203.81	384,374.60	1,382,886.86	-
<b>Total</b>	<b>\$ 5,927,598.00</b>	<b>\$ 417,095.21</b>	<b>\$ 851,517.79</b>	<b>\$ 5,493,175.42</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>06/01/19</b>	<b>Beginning Balance</b>			<b>\$ 14,879,004.33</b>
06/04/19	State of Idaho-Advanced Opportunities	875.00		14,879,879.33
06/12/19	State of Idaho-Botball P3	1,875.00		14,881,754.33
	State of Idaho-Safe & Drug Free Revenue	17,307.00		14,899,061.33
06/13/19	State of Idaho-STEM Travel Grants	16,801.25		14,915,862.58
	State of Idaho-GEAR Up Revenue	9,555.55		14,925,418.13
	State of Idaho-Medicaid Revenue	3,212.05		14,928,630.18
06/14/19	State of Idaho-State PD Revenue	40,798.00		14,969,428.18
	Underwood Recycling, Gooding County Taxes	3,126.70		14,972,554.88
06/19/19	State of Idaho-Nurse Grant Revenue	20,059.23		14,992,614.11
06/20/19	Jerome County Taxes	147,867.58		15,140,481.69
06/21/19	Staet of Idaho-GAP Survey	800.00		15,141,281.69
06/24/19	FS-Reimburse Jun Sal & Bens, ARTEI & ARTEC,			15,141,281.69
	Misc. Revenues	117,997.23		15,259,278.92
06/26/19	State of Idaho-Federal Program Revenues	169,660.80		15,428,939.72
06/28/19	State of Idaho-Broadband Revenue	4,050.00		15,432,989.72
06/30/19	DL Evans-Interest on Sweep Account	22,351.12		15,455,340.84
				15,455,340.84
06/30/19	June AP Bills Payable		1,054,372.22	14,400,968.62
06/30/19	June Salary & Benefits		2,044,420.06	12,356,548.56
				12,356,548.56
				12,356,548.56
				12,356,548.56
<b>Total</b>		<b>\$ 576,336.51</b>	<b>\$ 3,098,792.28</b>	<b>\$ 12,356,548.56</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	6,863,373.25		6,863,373.25
230 Local Contributions	21,781.95		
231 Local Copier Maintenance	-		
232 Local Programs	31,694.77		
233 Albertson's Grants	-		
241 Drivers Education	28,335.76		
242 State LEP	36,591.01		
243 State Professional Technical	7,038.82		
244 State Misc. Grants	194,440.25		
245 State Technology Grants	237,821.05		
246 State Substance Abuse	50,904.00		
247 State Literacy Grant	125,564.95		
251 Title I-A Improving Basic Programs	(67,506.67)		
253 Title I-C Migratory Children	7,547.20		
257 Title VI-B - IDEA	(42,529.16)		
258 Title VI-B - IDEA Preschool	970.79		
260 School Based Medicaid	(51,665.20)		
261 Title IV-A Student Support	(25,648.57)		
262 Title V-B Rural Education	5,421.94		
263 Perkins III Vocational Ed.	(53,622.35)		
270 Title III-English Language Acquisition	(2,710.19)		
271 Title II-A Improving Teacher Quality	(36,291.80)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(12,332.80)		
282 Title II-D Technology			455,805.75
310 Bond & Interest	3,654,482.81		3,654,482.81
410 Capital Projects	-		-
420 Plant & Facility	1,382,886.86		1,382,886.86
<b>Total of Accounts</b>	<b>\$ 12,356,548.67</b>		<b>\$ 12,356,548.67</b>
<b>Difference of ledger to cash totals</b>			(0.00)
<b>Checks not cleared</b>			463,300.83
<b>Sweep account balances</b>			12,356,548.56
<b>Bank balance - DL Evans Sweep Account</b>			12,819,990.37
<b>Sweep Account reconciliation difference</b>			<b>\$ 140.98</b>

**Checking account reconciliation for June 30.**

<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	402,564.84	1,322,756.27	147,886.63	96,116.71	18,955.15	192,294.81	2,180,574.41
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	14,170.85						14,170.85
233 Albertson's Grants							-
241 Drivers Education	297.56	2,926.00		223.84			3,447.40
242 State LEP		11,948.81	1,352.61	859.48	179.05	2,081.51	16,421.46
243 State Professional Technical	33,204.36	2,573.31	291.30	195.29	29.84		36,294.10
244 State Misc. Grants	10,289.87	6,905.30	781.68	519.94	113.73	1,731.20	20,341.72
245 State Technology Grants	91,533.79						91,533.79
246 State Substance Abuse							-
247 State Literacy Grant	33,153.47	3,775.25	427.36	278.83	56.12	634.60	38,325.63
251 Title I-A Improving Basic Programs	(301.71)	43,808.06	4,918.79	3,146.51	769.99	14,187.01	66,528.65
253 Title I-C Migratory Children	2,665.49	14,368.67	1,626.53	1,030.14	203.67	1,903.80	21,798.30
257 Title VI-B - IDEA	579.98	30,160.75	3,383.25	2,249.87	538.08	9,329.08	46,241.01
258 Title VI-B - IDEA Preschool		1,177.88	133.34	90.11	25.99	634.60	2,061.92
260 School Based Medicaid	47,405.54						47,405.54
261 Title IV-A Student Support	24,430.30	777.37	88.00	20.42	15.18	317.30	25,648.57
262 Title V-B Rural Education		4,195.91	474.98	241.48	64.96	837.67	5,815.00
263 Perkins III Vocational Ed.	342.54	2,575.42	291.53	166.16	36.03	317.30	3,728.98
270 Title III-English Language Acquisition	36.00	1,920.31	217.37	131.09	38.70	888.41	3,231.88
271 Title II-A Improving Teacher Quality	5,262.40	9,431.92	802.81	625.52	94.59	634.60	16,851.84
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	4,362.34	1,904.00	215.53	145.66	34.42	634.60	7,296.55
282 Title II-D Technology							-
290 Food Service		41,505.56	4,330.20	3,027.55	785.06	17,051.71	66,700.08
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	384,374.60						384,374.60
<b>Total of All Funds</b>	<b>1,054,372.22</b>	<b>1,502,710.79</b>	<b>167,221.91</b>	<b>109,068.60</b>	<b>21,940.56</b>	<b>243,478.20</b>	<b>3,098,792.28</b>
<b>Total Payroll &amp; A.P.</b>	<b>1,054,372.22</b>	<b>2,044,420.06</b>					
<b>Difference</b>	<b>-</b>	<b>-</b>					