

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

<i>March, 31</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>	\$10,962,799.50	\$ 11,449,885.81	\$ 11,862,329.38	\$ 4,533,358.00	\$ 7,328,971.38	161.67%
<b>REVENUES</b>						
Taxes - Local Levies	3,420.49	5,220.73	4,831.31	714,500.00	654,548.25	91.61%
State Support Payments				20,381,580.00	14,251,712.65	69.92%
Other State Support	89,410.30	64,383.10	82,438.00	1,250,322.00	517,943.06	41.42%
Food Service Payroll	58,077.98	67,758.90	67,309.87	858,385.00	485,276.32	56.53%
Other Local Receipts	13,638.49	13,377.83	20,755.81	352,183.00	303,763.18	86.25%
Misc. Receipts	719.78			-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	290.00	1,808.88	863.85	-	6,840.75	0.00%
<b>Total Revenues</b>	<b>165,557.04</b>	<b>152,549.44</b>	<b>176,198.84</b>	<b>23,556,970.00</b>	<b>20,531,766.48</b>	<b>87.16%</b>
<b>Total Cash Available</b>	<b>11,128,356.54</b>	<b>11,602,435.25</b>	<b>12,038,528.22</b>	<b>28,090,328.00</b>	<b>27,860,737.86</b>	<b>99.18%</b>
<b>EXPENSES</b>						
Monthly Bills	307,303.60	325,344.08	362,691.07	4,035,489.00	3,084,614.08	76.44%
Salaries	973,679.47	1,043,756.66	1,144,254.72	12,871,770.00	9,986,685.32	77.59%
Health Insurance & Benefits	177,971.46	196,215.27	209,341.63	2,513,075.00	1,856,384.41	73.87%
PERSI & FICA-MDCR	179,375.18	191,176.21	210,789.23	2,449,170.00	1,844,953.35	75.33%
Food Service Payroll	58,077.98	67,758.90	67,309.87	808,596.00	615,500.58	76.12%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,696,407.69</b>	<b>1,824,251.12</b>	<b>1,994,386.52</b>	<b>22,678,100.00</b>	<b>17,388,137.74</b>	<b>76.67%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,431,948.85</b>	<b>\$ 9,778,184.13</b>	<b>\$ 10,044,141.70</b>	<b>\$ 5,412,228.00</b>	<b>\$ 10,472,600.12</b>	<b>193.50%</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>%</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	650,728.24	640,620.00	654,548.25	714,500.00	59,951.75	8.39%
State Support Payments	15,832,343.13	16,095,382.64	18,261,158.91	20,381,580.00	2,120,421.09	10.40%
Other State Support	847,934.51	831,916.36	524,372.46	1,250,322.00	725,949.54	58.06%
Food Service Payroll	475,077.17	508,928.21	615,500.49	858,385.00	242,884.51	28.30%
Other Local Receipts	170,678.66	138,860.81	465,712.62	352,183.00	(113,529.62)	-32.24%
Misc. Receipts	3,884.98	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,524.66	25,793.50	10,473.75	-	(10,473.75)	0.00%
<b>Total Revenues</b>	<b>18,005,171.35</b>	<b>18,241,635.72</b>	<b>20,531,766.48</b>	<b>23,556,970.00</b>	<b>3,025,203.52</b>	<b>12.84%</b>
<b>Total Cash Available</b>	<b>23,967,833.74</b>	<b>24,418,435.90</b>	<b>27,432,279.44</b>	<b>28,090,328.00</b>	<b>658,048.56</b>	<b>2.34%</b>
<b>EXPENSES</b>						
Monthly Bills	3,007,439.30	3,173,345.34	3,084,614.08	4,035,489.00	950,874.92	23.56%
Salaries	8,715,983.48	9,324,014.55	9,986,685.32	12,871,770.00	2,885,084.68	22.41%
Health Insurance & Benefits	1,541,734.70	1,731,059.90	1,856,384.41	2,513,075.00	656,690.59	26.13%
PERSI & FICA-MDCR	1,607,132.91	1,717,484.20	1,844,953.35	2,449,170.00	604,216.65	24.67%
Food Service Payroll	501,687.05	587,579.73	615,500.58	808,596.00	193,095.42	23.88%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>15,373,977.44</b>	<b>16,533,483.72</b>	<b>17,388,137.74</b>	<b>22,678,100.00</b>	<b>5,289,962.26</b>	<b>23.33%</b>
<b>Ending Cash Balance</b>	<b>\$ 8,593,856.30</b>	<b>\$ 7,884,952.18</b>	<b>\$ 10,044,141.70</b>	<b>\$ 5,412,228.00</b>	<b>\$ 4,631,913.70</b>	<b>85.58%</b>
Sweep Account Balance	\$ 9,431,948.85	\$ 9,778,184.13	\$ 10,044,141.70			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 9,431,948.85</b>	<b>\$ 9,778,184.13</b>	<b>\$ 10,044,141.70</b>			
<b>Difference</b>	<b>\$ -</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	-	-	-	-	-	-
231 Local Copier Maintenance				27,285.78	-	-
232 Local Programs	9,475.00		350.00	79,950.38	52,389.86	31,296.79
233 Albertson's Grants				-	-	-
241 Drivers Education				10,439.31	-	3,315.00
242 State LEP				143,522.00	149,156.00	201,051.00
243 State Professional Technical			0.26	127,059.95	172,900.17	162,047.45
244 State Misc. Grants	87,166.98	549.00	246,858.00	201,359.99	285,944.21	275,921.84
245 State Technology Grants				201,577.96	293,487.02	389,316.55
246 State Substance Abuse				25,089.00	30,472.00	33,597.00
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs	106,248.11	162,324.08	71,892.69	613,520.47	655,779.43	711,769.45
253 Title I-C Migratory Children	25,834.35	9,677.69	8,725.53	143,809.77	110,694.33	122,869.32
257 Title VI-B - IDEA	129,133.23	59,826.78	45,154.26	571,801.86	525,256.79	565,974.78
258 Title VI-B - IDEA Preschool	8,256.34	5,043.21	2,004.25	36,094.32	13,015.12	23,123.99
260 School Based Medicaid			43,799.65	-	-	306,449.43
261 Title IV-A Student Support		1,136.35	1,218.27	-	6,813.97	22,335.95
262 Title V-B Rural Education		5,618.48	5,817.40	-	52,570.27	59,289.25
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition	13,878.66	2,811.44	4,432.36	47,523.05	80,013.30	128,021.41
271 Title II-A Improving Teacher Quality	14,999.00	8,324.57	8,267.25	106,480.59	114,226.81	120,800.49
272 Title VI Rural & Low Income	14,069.98			57,001.65	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant			3,045.09	-	-	12,054.55
282 Title II-D Technology				-	-	-
310 Bond & Interest	15,243.41	26,860.55	28,965.64	3,113,279.34	3,289,673.24	3,660,075.08
410 Capital Projects	606.69	1,163.71		21,200.39	8,057.81	-
420 Plant & Facility	21,345.08	10,121.97	14,142.90	924,425.10	1,072,839.78	995,000.97
<b>Total of All Funds</b>	<b>446,256.83</b>	<b>293,457.83</b>	<b>484,673.55</b>	<b>6,471,159.22</b>	<b>6,913,290.11</b>	<b>7,824,310.30</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	2,000.00	2,000.00	-	12,000.00	13,750.00	18,500.00
231 Local Copier Maintenance	-	-	-	25,094.34	-	-
232 Local Programs	11,175.78	10,551.14	54.39	51,567.36	27,005.31	37,908.37
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	-	-	-	20,326.66	14,448.76	17,906.55
242 State LEP	12,183.21	12,191.56	16,390.81	106,691.84	108,981.62	139,639.99
243 State Professional Technical	17,578.29	14,911.65	14,933.17	77,732.82	69,143.78	100,364.24
244 State Misc. Grants	23,198.09	21,089.37	12,915.57	276,595.60	205,128.46	261,862.53
245 State Technology Grants	5,491.86	2,450.80	3,539.82	186,703.88	269,478.14	117,402.71
246 State Substance Abuse	-	-	-	244.37	-	-
247 State Literacy Grant	2,968.25	16,638.45	6,138.92	2,968.25	91,660.26	86,286.31
251 Title I-A Improving Basic Programs	73,023.98	77,275.45	74,445.31	608,136.89	660,279.57	641,868.21
253 Title I-C Migratory Children	11,536.22	11,198.16	11,028.73	114,669.63	94,395.79	86,306.05
257 Title VI-B - IDEA	63,098.40	74,002.42	48,958.41	563,777.25	544,295.03	499,269.68
258 Title VI-B - IDEA Preschool	4,716.26	9,053.88	2,061.92	36,622.92	25,196.76	27,047.20
260 School Based Medicaid			53,302.78	-	-	344,710.92
261 Title IV-A Student Support		1,135.70	1,218.27	-	7,949.67	20,799.96
262 Title V-B Rural Education		5,618.48	5,815.01	-	39,333.59	51,958.30
263 Perkins III Vocational Ed.	3,618.57	4,444.36	2,622.21	37,580.92	43,810.58	51,683.85
270 Title III-English Language Acquisition	15,663.87	2,692.40	4,984.64	46,212.46	51,349.92	113,392.71
271 Title II-A Improving Teacher Quality	7,365.92	9,470.40	8,657.03	97,524.46	109,677.24	97,735.76
272 Title VI Rural & Low Income	7,533.68	(1,560.32)	-	27,957.32	0.07	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	-	-	5,410.20	-	-	17,464.75
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,876,292.52	2,872,367.52	2,893,224.80
410 Capital Projects	284,193.45	-	-	7,817,686.48	313,597.61	-
420 Plant & Facility	91,971.50	5,216.10	9,758.42	1,531,913.91	1,640,207.99	1,393,096.77
<b>Total of All Funds</b>	<b>637,317.33</b>	<b>278,380.00</b>	<b>282,235.61</b>	<b>14,518,299.88</b>	<b>7,206,715.82</b>	<b>7,018,429.66</b>

<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	7,851.87	-	-	7,851.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	18,675.50	350.00	54.39	18,971.11	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	23,361.06	-	-	23,361.06	-
242 State LEP	102,184.90	-	16,390.81	85,794.09	-
243 State Professional Technical	53,067.09	0.26	14,933.17	38,134.18	-
244 State Misc. Grants	2,137.88	246,858.00	12,915.57	236,080.31	-
245 State Technology Grants	275,453.63	-	3,539.82	271,913.81	-
246 State Substance Abuse	33,597.00	-	-	33,597.00	-
247 State Literacy Grant	203,545.39	-	6,138.92	197,406.47	-
251 Title I-A Improving Basic Programs	(72,870.71)	71,892.69	74,445.31	(75,423.33)	-
253 Title I-C Migratory Children	20,619.97	8,725.53	11,028.73	18,316.77	-
257 Title VI-B - IDEA	(41,442.41)	45,154.26	48,958.41	(45,246.56)	-
258 Title VI-B - IDEA Preschool	1,028.46	2,004.25	2,061.92	970.79	-
260 School Based Medicaid	(28,758.36)	43,799.65	53,302.78	(38,261.49)	-
261 Title IV-A Student Support	(1,218.27)	1,218.27	1,218.27	(1,218.27)	-
262 Title V-B Rural Education	5,419.54	5,817.40	5,815.01	5,421.93	-
263 Perkins III Vocational Ed.	(42,026.74)	-	2,622.21	(44,648.95)	-
270 Title III-English Language Acquisition	(3,910.67)	4,432.36	4,984.64	(4,462.95)	-
271 Title II-A Improving Teacher Quality	(27,707.21)	8,267.25	8,657.03	(28,096.99)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(3,045.09)	3,045.09	5,410.20	(5,410.20)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	3,457,339.71	28,965.64	-	3,486,305.35	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,849,696.44	14,142.90	9,758.42	1,854,080.92	-
<b>Total</b>	<b>\$ 5,832,998.98</b>	<b>\$ 484,673.55</b>	<b>\$ 282,235.61</b>	<b>\$ 6,035,436.92</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>03/01/19</b>	<b>Beginning Balance</b>			<b>\$ 17,695,328.25</b>
03/07/19	State of Idaho-Medicaid Revenue	43,799.65		17,739,127.90
03/11/19	State of Idaho-CTE Revenue	0.26		17,739,128.16
03/13/19	Reimburse Travel-R. Evans, Annuity Refunds, Stop the Bleed-FNB, Jerome Chamber, Misc.	2,691.09		17,741,819.25
03/13/19	State of Idaho-Federal Program Revenue	101,684.05		17,843,503.30
03/18/19	Jerome & Gooding County Property Taxes	32,283.43		17,875,786.73
03/19/19	State of Idaho-State PD Revenue	162,154.00		18,037,940.73
03/25/19	State of Idaho-College & Career Revenue	83,534.00		18,121,474.73
03/26/19	State of Idaho-IT Staffing Revenue	73,893.00		18,195,367.73
03/27/19	FS-Reimburse Mar Sal & Bens, Stop the Bleed, Misc Refunds, Cell Phone Reimbursement	73,883.72		18,269,251.45
03/27/19	State of Idaho-Federal Program Revenue	48,199.35		18,317,450.80
03/27/19	State of Idaho-FabSlam Travel Grant	350.00		18,317,800.80
03/28/19	State of Idaho-Content & Curriculum Revenue	8,545.00		18,326,345.80
				18,326,345.80
03/31/19	DL Evans-Interest on Sweep Account	29,854.84		18,356,200.64
				18,356,200.64
03/31/19	Post March AP Bills Payable		461,982.96	17,894,217.68
03/31/19	Post March Salary & Benefits		1,814,639.17	16,079,578.51
				16,079,578.51
				16,079,578.51
				16,079,578.51
<b>Total</b>		<b>\$ 660,872.39</b>	<b>\$ 2,276,622.13</b>	<b>\$ 16,079,578.51</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	10,044,141.70	10,044,141.70
230 Local Contributions	7,851.87	
231 Local Copier Maintenance		
232 Local Programs	18,971.11	
233 Albertson's Grants		
241 Drivers Education	23,361.06	
242 State LEP	85,794.09	
243 State Professional Technical	38,134.18	
244 State Misc. Grants	236,080.31	
245 State Technology Grants	271,913.81	
246 State Substance Abuse	33,597.00	
247 State Literacy Grant	197,406.47	
251 Title I-A Improving Basic Programs	(75,423.33)	
253 Title I-C Migratory Children	18,316.77	
257 Title VI-B - IDEA	(45,246.56)	
258 Title VI-B - IDEA Preschool	970.79	
260 School Based Medicaid	(38,261.49)	
261 Title IV-A Student Support	(1,218.27)	
262 Title V-B Rural Education	5,421.93	
263 Perkins III Vocational Ed.	(44,648.95)	
270 Title III-English Language Acquisition	(4,462.95)	
271 Title II-A Improving Teacher Quality	(28,096.99)	
272 Title VI Rural & Low Income		
273 Title IV-A Safe and Drug Free Schools		
274 Gear Up III Grant	(5,410.20)	
282 Title II-D Technology		695,050.65
310 Bond & Interest	3,486,305.35	3,486,305.35
410 Capital Projects		-
420 Plant & Facility	1,854,080.92	1,854,080.92
<b>Total of Accounts</b>	<b>\$ 16,079,578.62</b>	<b>\$ 16,079,578.62</b>
<b>Difference of ledger to cash totals</b>		-
<b>Checks not cleared</b>		25,876.83
<b>Sweep account balances</b>		16,079,578.51
<b>Bank balance - DL Evans Sweep Account</b>		16,105,925.80
<b>Sweep Account reconciliation difference</b>		<b>\$ 470.46</b>

<b>Checking account reconciliation for March 31.</b>							
<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	362,691.07	1,144,254.72	125,052.72	82,557.87	16,634.32	192,707.31	1,923,898.01
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	54.39						54.39
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		11,948.81	1,352.61	828.83	179.05	2,081.51	16,390.81
243 State Professional Technical	11,844.18	2,573.31	291.30	194.53	29.85		14,933.17
244 State Misc. Grants	5,202.13	4,955.30	560.93	374.88	91.13	1,731.20	12,915.57
245 State Technology Grants	3,539.82						3,539.82
246 State Substance Abuse							-
247 State Literacy Grant	973.78	3,775.25	427.36	271.81	56.12	634.60	6,138.92
251 Title I-A Improving Basic Programs	5,471.27	45,605.89	5,130.36	3,259.09	791.69	14,187.01	74,445.31
253 Title I-C Migratory Children	3,132.93	4,995.54	565.49	336.03	94.94	1,903.80	11,028.73
257 Title VI-B - IDEA	175.73	32,698.12	3,537.00	2,438.22	558.16	9,551.18	48,958.41
258 Title VI-B - IDEA Preschool		1,177.88	133.34	90.11	25.99	634.60	2,061.92
260 School Based Medicaid	53,302.78						53,302.78
261 Title IV-A Student Support		777.37	88.00	20.42	15.18	317.30	1,218.27
262 Title V-B Rural Education		4,195.91	474.98	241.49	64.96	837.67	5,815.01
263 Perkins III Vocational Ed.		1,950.42	220.78	104.93	28.78	317.30	2,622.21
270 Title III-English Language Acquisition	1,792.75	1,920.31	217.37	127.10	38.70	888.41	4,984.64
271 Title II-A Improving Teacher Quality	1,567.72	5,647.92	400.95	352.43	53.41	634.60	8,657.03
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	2,475.99	1,904.00	215.53	145.66	34.42	634.60	5,410.20
282 Title II-D Technology							-
290 Food Service		43,503.22	4,643.88	3,178.64	841.86	18,320.91	70,488.51
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	9,758.42						9,758.42
<b>Total of All Funds</b>	<b>461,982.96</b>	<b>1,311,883.97</b>	<b>143,312.60</b>	<b>94,522.04</b>	<b>19,538.56</b>	<b>245,382.00</b>	<b>2,276,622.13</b>
<b>Total Payroll &amp; A.P.</b>	<b>461,982.96</b>	<b>1,814,639.17</b>					<b>2,276,622.13</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>