

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

<i>May, 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>	\$ 7,790,842.74	\$ 8,124,206.95	\$ 8,312,517.00	\$ 4,533,358.00	\$ 3,779,159.00	83.36%
<b>REVENUES</b>						
Taxes - Local Levies		4,252.28	4,012.09	714,500.00	663,498.38	92.86%
State Support Payments	1,911,071.94	2,065,503.32	2,209,057.80	20,381,580.00	16,460,770.45	80.76%
Other State Support	19,643.00	157,013.93	320,483.00	1,250,322.00	880,201.56	70.40%
Food Service Payroll		62,806.59	61,808.29	858,385.00	606,817.07	70.69%
Other Local Receipts	4,701.65	56,155.40	71,295.51	352,183.00	396,666.57	112.63%
Misc. Receipts				-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed		983.09	380.00	-	8,079.71	0.00%
<b>Total Revenues</b>	<b>1,935,416.59</b>	<b>2,346,714.61</b>	<b>2,667,036.69</b>	<b>23,556,970.00</b>	<b>23,327,716.01</b>	<b>99.03%</b>
<b>Total Cash Available</b>	<b>9,726,259.33</b>	<b>10,470,921.56</b>	<b>10,979,553.69</b>	<b>28,090,328.00</b>	<b>27,106,875.01</b>	<b>96.50%</b>
<b>EXPENSES</b>						
Monthly Bills	354,389.50	398,384.68	421,076.28	4,035,489.00	3,772,647.76	93.49%
Salaries	980,648.12	1,039,328.39	1,129,350.05	12,871,770.00	12,234,967.45	95.05%
Health Insurance & Benefits	174,546.76	196,030.59	208,694.92	2,513,075.00	2,273,859.10	90.48%
PERSI & FICA-MDCR	179,519.07	190,783.73	207,217.71	2,449,170.00	2,258,306.89	92.21%
Food Service Payroll	55,265.97	62,806.59	61,808.29	808,596.00	737,041.33	91.15%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,744,369.42</b>	<b>1,887,333.98</b>	<b>2,028,147.25</b>	<b>22,678,100.00</b>	<b>21,276,822.53</b>	<b>93.82%</b>
<b>Ending Cash Balance</b>	<b>\$ 7,981,889.91</b>	<b>\$ 8,583,587.58</b>	<b>\$ 8,951,406.44</b>	<b>\$ 5,412,228.00</b>	<b>\$ 5,830,052.48</b>	<b>107.72%</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	657,141.30	649,769.19	663,498.38	714,500.00	51,001.62	7.14%
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	880,756.01	1,025,271.79	886,630.96	1,250,322.00	363,691.04	29.09%
Food Service Payroll	532,616.99	632,875.83	737,041.24	858,385.00	121,343.76	14.14%
Other Local Receipts	178,838.44	207,055.77	558,616.01	352,183.00	(206,433.01)	-58.62%
Misc. Receipts	3,934.98	134.20	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,918.39	26,996.59	11,712.71	-	(11,712.71)	0.00%
<b>Total Revenues</b>	<b>20,021,621.18</b>	<b>20,702,989.33</b>	<b>23,327,716.01</b>	<b>23,556,970.00</b>	<b>229,253.99</b>	<b>0.97%</b>
<b>Total Cash Available</b>	<b>25,984,283.57</b>	<b>26,879,789.51</b>	<b>30,228,228.97</b>	<b>28,090,328.00</b>	<b>(2,137,900.97)</b>	<b>-7.61%</b>
<b>EXPENSES</b>						
Monthly Bills	3,663,452.74	3,865,936.54	3,772,647.76	4,035,489.00	262,841.24	6.51%
Salaries	10,697,591.06	11,390,741.56	12,234,967.45	12,871,770.00	636,802.55	4.95%
Health Insurance & Benefits	1,894,246.38	2,123,269.43	2,273,859.10	2,513,075.00	239,215.90	9.52%
PERSI & FICA-MDCR	1,970,703.19	2,097,959.00	2,258,306.89	2,449,170.00	190,863.11	7.79%
Food Service Payroll	614,492.84	711,527.35	737,041.33	808,596.00	71,554.67	8.85%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>18,840,486.21</b>	<b>20,189,433.88</b>	<b>21,276,822.53</b>	<b>22,678,100.00</b>	<b>1,401,277.47</b>	<b>6.18%</b>
<b>Ending Cash Balance</b>	<b>\$ 7,143,797.36</b>	<b>\$ 6,690,355.63</b>	<b>\$ 8,951,406.44</b>	<b>\$ 5,412,228.00</b>	<b>\$ 3,539,178.44</b>	<b>65.39%</b>
Sweep Account Balance	\$ 7,981,889.91	\$ 8,583,587.58	\$ 8,951,406.44			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 7,981,889.91</b>	<b>\$ 8,583,587.58</b>	<b>\$ 8,951,406.44</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		14,586.15	14,430.08	-	14,586.15	14,430.08
231 Local Copier Maintenance				27,285.78	-	-
232 Local Programs	3,000.00	5,252.45	11,357.86	82,950.38	57,642.31	42,654.65
233 Albertson's Grants				-	-	-
241 Drivers Education				10,439.31	-	15,315.00
242 State LEP				143,522.00	149,156.00	201,051.00
243 State Professional Technical		30,987.00	17,769.20	127,059.95	218,457.17	191,667.85
244 State Misc. Grants		16,379.00		325,064.11	308,991.53	282,568.77
245 State Technology Grants	43,427.00			245,004.96	356,231.02	477,096.55
246 State Substance Abuse				39,139.00	30,472.00	33,597.00
247 State Literacy Grant				-	-	-
251 Title I-A Improving Basic Programs		79,537.34	69,151.15	613,520.47	812,592.22	855,365.91
253 Title I-C Migratory Children		9,501.58	8,735.92	143,819.77	131,394.07	142,633.97
257 Title VI-B - IDEA	102,791.28	66,051.05	48,049.51	674,593.14	665,310.26	662,982.70
258 Title VI-B - IDEA Preschool	5,309.44	6,001.78	2,061.92	41,403.76	28,070.78	27,247.83
260 School Based Medicaid			63,456.63	-	-	523,544.89
261 Title IV-A Student Support		1,135.70	2,882.27	-	9,085.37	26,436.49
262 Title V-B Rural Education		5,618.48	5,815.00	-	63,807.23	70,919.26
263 Perkins III Vocational Ed.				19,738.31	-	-
270 Title III-English Language Acquisition			3,494.26	47,523.05	82,705.70	136,500.31
271 Title II-A Improving Teacher Quality		7,578.19	7,577.31	106,480.59	131,275.40	137,034.83
272 Title VI Rural & Low Income	14,880.24			71,881.89	-	-
273 Title IV-A Safe and Drug Free Schools				-	-	-
274 Gear Up III Grant				-	-	17,464.75
282 Title II-D Technology				-	-	-
310 Bond & Interest	1,262.32	22,978.34	25,038.25	3,143,160.12	3,338,315.05	3,715,630.02
410 Capital Projects	858.36			22,641.03	8,057.81	-
420 Plant & Facility	1,182.37	7,478.34	16,979.89	933,021.29	1,088,584.23	1,022,205.59
<b>Total of All Funds</b>	<b>172,711.01</b>	<b>273,085.40</b>	<b>296,799.25</b>	<b>6,818,248.91</b>	<b>7,494,734.30</b>	<b>8,596,347.45</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	-	-	500.00	12,000.00	13,750.00	19,000.00
231 Local Copier Maintenance	-	-	-	25,094.34	-	-
232 Local Programs	14,598.52	7,787.48	1,415.95	69,911.92	49,839.22	41,047.97
233 Albertson's Grants	-	-	-	-	4,658.15	-
241 Drivers Education	3,612.21	5,530.47	3,577.90	26,173.40	20,082.43	21,484.45
242 State LEP	11,758.02	12,191.56	16,390.81	130,675.05	133,364.74	172,421.61
243 State Professional Technical	15,515.57	17,782.32	14,733.91	103,401.53	116,188.67	124,785.90
244 State Misc. Grants	31,291.38	24,931.90	30,295.80	327,299.26	246,299.41	350,665.03
245 State Technology Grants	13,453.48	1,254.94	19,848.12	203,941.55	272,578.48	147,741.68
246 State Substance Abuse	423.80	-	-	668.17	-	-
247 State Literacy Grant	18,269.67	4,731.17	22,500.24	18,269.67	79,752.98	102,647.63
251 Title I-A Improving Basic Programs	64,931.09	71,811.14	75,939.71	742,973.97	811,628.05	786,759.07
253 Title I-C Migratory Children	10,884.23	13,620.26	11,318.78	137,771.97	117,482.22	106,360.75
257 Title VI-B - IDEA	65,659.41	58,404.22	46,664.49	669,129.54	668,750.30	593,983.68
258 Title VI-B - IDEA Preschool	5,142.96	2,996.76	2,061.92	46,727.36	34,195.30	31,171.04
260 School Based Medicaid			92,543.29	-	-	531,016.60
261 Title IV-A Student Support		1,135.70	1,218.27	-	10,221.07	24,900.50
262 Title V-B Rural Education		5,618.48	5,819.58	-	50,570.55	63,592.88
263 Perkins III Vocational Ed.	3,839.19	3,289.51	2,622.21	47,750.54	50,389.60	56,928.27
270 Title III-English Language Acquisition	5,162.10	6,825.98	4,869.43	53,022.71	56,552.82	121,756.40
271 Title II-A Improving Teacher Quality	16,461.26	8,173.45	21,968.62	121,820.25	125,428.88	127,281.69
272 Title VI Rural & Low Income	7,660.12	-	-	42,964.00	0.07	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Gear Up III Grant	59.01	-	5,036.25	59.01	-	32,056.55
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,876,292.52	2,872,367.52	2,893,224.80
410 Capital Projects	-	-	-	7,845,057.64	1,201,449.93	-
420 Plant & Facility	24,195.12	21,302.22	77,008.26	1,586,637.88	834,392.93	1,532,324.66
<b>Total of All Funds</b>	<b>312,917.14</b>	<b>267,387.56</b>	<b>456,333.54</b>	<b>15,087,642.28</b>	<b>7,769,943.32</b>	<b>7,881,151.16</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	7,851.87	14,430.08	500.00	21,781.95	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	17,247.46	11,357.86	1,415.95	27,189.37	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	35,361.06	-	3,577.90	31,783.16	-
242 State LEP	69,403.28	-	16,390.81	53,012.47	-
243 State Professional Technical	40,297.63	17,769.20	14,733.91	43,332.92	-
244 State Misc. Grants	184,220.54	-	30,295.80	153,924.74	-
245 State Technology Grants	349,202.96	-	19,848.12	329,354.84	-
246 State Substance Abuse	33,597.00	-	-	33,597.00	-
247 State Literacy Grant	186,390.82	-	22,500.24	163,890.58	-
251 Title I-A Improving Basic Programs	(69,929.17)	69,151.15	75,939.71	(76,717.73)	-
253 Title I-C Migratory Children	20,609.58	8,735.92	11,318.78	18,026.72	-
257 Title VI-B - IDEA	(44,337.66)	48,049.51	46,664.49	(42,952.64)	-
258 Title VI-B - IDEA Preschool	970.79	2,061.92	2,061.92	970.79	-
260 School Based Medicaid	21,614.95	63,456.63	92,543.29	(7,471.71)	-
261 Title IV-A Student Support	(2,882.27)	2,882.27	1,218.27	(1,218.27)	-
262 Title V-B Rural Education	5,421.94	5,815.00	5,819.58	5,417.36	-
263 Perkins III Vocational Ed.	(47,271.16)	-	2,622.21	(49,893.37)	-
270 Title III-English Language Acquisition	(2,972.57)	3,494.26	4,869.43	(4,347.74)	-
271 Title II-A Improving Teacher Quality	(27,017.27)	7,577.31	21,968.62	(41,408.58)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Gear Up III Grant	(9,555.55)	-	5,036.25	(14,591.80)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	3,516,822.04	25,038.25	-	3,541,860.29	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	1,802,086.02	16,979.89	77,008.26	1,742,057.65	-
<b>Total</b>	<b>\$ 6,087,132.29</b>	<b>\$ 296,799.25</b>	<b>\$ 456,333.54</b>	<b>\$ 5,927,598.00</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>05/01/19</b>	<b>Beginning Balance</b>			<b>\$14,399,649.18</b>
05/03/19	State of Idaho-CTE Revenue	17,769.20		14,417,418.38
05/08/19	State of Idaho-Battle of the Belts-JHS	300.00		14,417,718.38
05/10/19	State of Idaho-STEM Travel Grant-Summit	1,532.50		14,419,250.88
05/15/19	State of Idaho-Federal Program Revenue	147,567.34		14,566,818.22
05/16/19	State of Idaho-Base Support	2,209,057.80		16,775,876.02
05/17/19	Jerome & Gooding County Property Taxes, Preschool Grant, City of Jerome	41,218.57		16,817,094.59
05/20/19	State of Idaho-Counseling Revenue	20,665.00		16,837,759.59
05/21/19	State of Idaho-Voc Rehab Stipend-Webb	961.00		16,838,720.59
05/22/19	State of Idaho-Math/Science Revenue	73,221.00		16,911,941.59
05/30/19	FS-Reimburse May Salary & Benefits, ARTEI & ARTEC Revenue, McCauley Scholarship, Crouch Scholarship, Jerome Rec District	135,620.37		17,047,561.96
05/31/19	State of Idaho-Medicaid Revenue	63,456.63		17,111,018.59
05/31/19	State of Idaho-Leadership Premium Revenue	225,336.00		17,336,354.59
05/31/19	DL Evans-Interest on Sweep Account	27,130.53		17,363,485.12
				17,363,485.12
05/31/19	Post May AP Bills		688,612.83	16,674,872.29
05/31/19	Post May Salary & Benefits		1,795,867.96	14,879,004.33
				14,879,004.33
				14,879,004.33
				14,879,004.33
<b>Total</b>		<b>\$ 2,963,835.94</b>	<b>\$ 2,484,480.79</b>	<b>\$14,879,004.33</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	8,951,406.44		8,951,406.44
230 Local Contributions	21,781.95		
231 Local Copier Maintenance	-		
232 Local Programs	27,189.37		
233 Albertson's Grants	-		
241 Drivers Education	31,783.16		
242 State LEP	53,012.47		
243 State Professional Technical	43,332.92		
244 State Misc. Grants	153,924.74		
245 State Technology Grants	329,354.84		
246 State Substance Abuse	33,597.00		
247 State Literacy Grant	163,890.58		
251 Title I-A Improving Basic Programs	(76,717.73)		
253 Title I-C Migratory Children	18,026.72		
257 Title VI-B - IDEA	(42,952.64)		
258 Title VI-B - IDEA Preschool	970.79		
260 School Based Medicaid	(7,471.71)		
261 Title IV-A Student Support	(1,218.27)		
262 Title V-B Rural Education	5,417.36		
263 Perkins III Vocational Ed.	(49,893.37)		
270 Title III-English Language Acquisition	(4,347.74)		
271 Title II-A Improving Teacher Quality	(41,408.58)		
272 Title VI Rural & Low Income	-		
273 Title IV-A Safe and Drug Free Schools	-		
274 Gear Up III Grant	(14,591.80)		
282 Title II-D Technology	-		643,680.06
310 Bond & Interest	3,541,860.29		3,541,860.29
410 Capital Projects	-		-
420 Plant & Facility	1,742,057.65		1,742,057.65
<b>Total of Accounts</b>	<b>\$ 14,879,004.44</b>		<b>\$ 14,879,004.44</b>
	<b>Difference of ledger to cash totals</b>		-
	<b>Checks not cleared</b>		53,046.91
	<b>Sweep account balances</b>		14,879,004.33
	<b>Bank balance - DL Evans Sweep Account</b>		14,932,192.22
	<b>Sweep Account reconciliation difference</b>		<b>\$ 140.98</b>

**Checking account reconciliation for May 31.**

<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	421,076.28	1,129,350.05	122,943.19	81,359.11	16,400.11	192,294.81	1,963,423.55
230 Local Contributions	500.00						500.00
231 Local Copier Maintenance							-
232 Local Programs	1,415.95						1,415.95
233 Albertson's Grants							-
241 Drivers Education	428.06	2,926.00		223.84			3,577.90
242 State LEP		11,948.81	1,352.61	828.83	179.05	2,081.51	16,390.81
243 State Professional Technical	11,644.92	2,573.31	291.30	194.53	29.85		14,733.91
244 State Misc. Grants	21,024.12	6,255.30	708.09	470.88	106.21	1,731.20	30,295.80
245 State Technology Grants	19,848.12						19,848.12
246 State Substance Abuse							-
247 State Literacy Grant	17,335.10	3,775.25	427.36	271.81	56.12	634.60	22,500.24
251 Title I-A Improving Basic Programs	7,279.64	45,412.31	5,033.15	3,245.89	781.71	14,187.01	75,939.71
253 Title I-C Migratory Children	3,423.02	4,995.54	565.49	335.99	94.94	1,903.80	11,318.78
257 Title VI-B - IDEA	170.00	30,945.78	3,375.89	2,306.41	537.33	9,329.08	46,664.49
258 Title VI-B - IDEA Preschool		1,177.88	133.34	90.11	25.99	634.60	2,061.92
260 School Based Medicaid	92,543.29						92,543.29
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	474.97	246.08	64.95	837.67	5,819.58
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	1,676.82	1,920.31	217.37	127.82	38.70	888.41	4,869.43
271 Title II-A Improving Teacher Quality	11,137.21	8,772.92	754.72	579.52	89.65	634.60	21,968.62
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Gear Up III Grant	2,102.04	1,904.00	215.53	145.66	34.42	634.60	5,036.25
282 Title II-D Technology							-
290 Food Service		40,039.73	3,968.83	2,915.41	748.02	17,051.71	64,723.70
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	77,008.26						77,008.26
<b>Total of All Funds</b>	<b>688,612.83</b>	<b>1,298,920.89</b>	<b>140,770.62</b>	<b>93,467.24</b>	<b>19,231.01</b>	<b>243,478.20</b>	<b>2,484,480.79</b>
<b>Total Payroll &amp; A.P.</b>	<b>688,612.83</b>	<b>1,795,867.96</b>					<b>2,484,480.79</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>