

Maintenance and Operation Fund Cash Flow for FY 2018-19

October, 31						
Current Months Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	YTD Activity 2018-19	%
Beginning Cash Balance	\$ 11,098,716.23	\$ 11,641,426.39	\$ 12,385,823.17	\$ 4,533,358.00	\$ 7,852,465.17	173.22%
REVENUES						
Taxes - Local Levies	1,012.66	830.02	2,236.43	714,500.00	245,662.35	34.38%
State Support Payments				20,381,580.00	10,334,455.65	50.70%
Other State Support	44,873.68	13,648.58	78,920.11	1,250,322.00	337,948.56	27.03%
Food Service Payroll	58,972.71	67,381.63	67,016.01	858,385.00	279,568.81	32.57%
Other Local Receipts	37,794.82	38,984.86	147,714.72	352,183.00	200,462.20	56.92%
Misc. Receipts		94.75		-	-	#DIV/0!
Transfers				-	-	0.00%
Expenses Reversed	903.66	205.00	285.00	-	1,061.10	0.00%
Total Revenues	143,557.53	121,144.84	296,172.27	23,556,970.00	11,399,158.67	48.39%
Total Cash Available	11,242,273.76	11,762,571.23	12,681,995.44	28,090,328.00	19,251,623.84	68.53%
EXPENSES						
Monthly Bills	397,369.96	374,865.72	422,164.72	4,035,489.00	1,444,949.67	35.81%
Salaries	976,101.42	1,052,408.75	1,146,989.23	12,871,770.00	4,331,799.96	33.65%
Health Insurance & Benefits	173,059.26	198,196.06	207,446.73	2,513,075.00	811,272.74	32.28%
PERSI & FICA-MDCR	178,804.59	193,742.21	210,766.96	2,449,170.00	804,468.57	32.85%
Food Service Payroll	58,972.71	67,381.63	67,016.01	808,596.00	279,568.90	34.57%
Transfers	-	-	-	-	-	0.00%
Total Expenses	1,784,307.94	1,886,594.37	2,054,383.65	22,678,100.00	7,672,059.84	33.83%
					5,215,383.79	
Ending Cash Balance	\$ 9,457,965.82	\$ 9,875,976.86	\$ 10,627,611.79	\$ 5,412,228.00	\$ 11,579,564.00	213.95%
Year to Date Activity						
	2016-17	2017-18	Actual 2018-19	Budget 2018-19	Difference	Difference %
Beginning Cash Balance	\$ 6,177,411.20	\$ 6,224,058.30	\$ 6,900,512.96	\$ 4,533,358.00	\$ (2,367,154.96)	100.00%
REVENUES						
Taxes - Local Levies	242,895.53	262,032.04	245,662.35	714,500.00	468,837.65	65.62%
State Support Payments	9,105,106.23	9,845,224.31	10,334,455.65	20,381,580.00	10,047,124.35	49.30%
Other State Support	321,940.80	474,944.17	337,948.56	1,250,322.00	912,373.44	72.97%
Food Service Payroll	219,022.01	258,995.57	279,568.81	858,385.00	578,816.19	67.43%
Other Local Receipts	54,366.01	64,063.26	200,462.20	352,183.00	151,720.80	43.08%
Misc. Receipts	424.78	1,227.94	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	25,041.81	26,976.12	1,061.10	-	(1,061.10)	0.00%
Total Revenues	9,968,797.17	10,933,463.41	11,399,158.67	23,556,970.00	12,157,811.33	51.61%
Total Cash Available	16,146,208.37	17,157,521.71	18,299,671.63	28,090,328.00	9,790,656.37	34.85%
EXPENSES						
Monthly Bills	1,333,261.53	1,464,047.16	1,444,949.67	4,035,489.00	2,590,539.33	64.19%
Salaries	3,779,071.10	4,059,990.29	4,331,799.96	12,871,770.00	8,539,970.04	66.35%
Health Insurance & Benefits	659,365.75	746,187.85	811,272.74	2,513,075.00	1,701,802.26	67.72%
PERSI & FICA-MDCR	697,522.16	752,323.98	804,468.57	2,449,170.00	1,644,701.43	67.15%
Food Service Payroll	219,022.01	258,995.57	279,568.90	808,596.00	529,027.10	65.43%
Transfers	-	-	-	-	-	0.00%
Total Expenses	6,688,242.55	7,281,544.85	7,672,059.84	22,678,100.00	15,006,040.16	66.17%
Ending Cash Balance	\$ 9,457,965.82	\$ 9,875,976.86	\$ 10,627,611.79	\$ 5,412,228.00	\$ 5,215,383.79	96.36%
Sweep Account Balance	\$ 9,457,944.00	\$ 9,875,976.86	\$ 10,627,611.79			
Investments Balance	-	-	-			
Total Cash	\$ 9,457,944.00	\$ 9,875,976.86	\$ 10,627,611.79			
Difference	\$ (21.82)	\$ -	\$ -			

<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	1,167.71	-	-	5,674.57	-	-
232 Local Programs	2,900.00	4,643.77	273.15	38,375.00	13,011.71	29,977.79
233 Albertson's Grants	-	-	-	-	-	-
241 Drivers Education	-	-	-	3,439.31	-	3,315.00
242 State LEP	143,522.00	-	-	143,522.00	-	-
243 State Professional Technical	-	-	-	56,181.45	58,408.17	30,000.00
244 State Misc. Grants	2,902.51	13,600.15	600.00	5,348.91	33,873.57	770.00
245 State Technology Grants	29,804.96	40,461.02	-	29,804.96	40,461.02	18,843.55
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	216,440.00	-	-	216,440.00	-	-
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	2,717.85	72,900.83	37,117.42	221,904.70	287,324.25	329,806.91
253 Title I-C Migratory Children	1,349.97	8,848.33	5,795.63	69,806.71	62,553.25	79,332.49
257 Title VI-B - IDEA	-	18,476.33	-	180,941.93	170,251.78	196,742.52
258 Title VI-B - IDEA Preschool	-	-	-	6,726.68	-	1,850.22
261 Title IV-A Student Support	-	-	-	-	-	5,025.63
262 Title V-B Rural Education	-	3,436.55	12.61	-	22,291.71	24,395.48
263 Perkins III Vocational Ed.	-	-	-	19,738.31	-	-
270 Title III-English Language Acquisition	613.32	8,961.32	8,351.04	17,258.41	52,004.74	77,594.13
271 Title II-A Improving Teacher Quality	-	24,954.23	8,022.29	19,995.27	52,861.06	65,659.66
272 Title VI Rural & Low Income	-	-	-	17,516.82	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	4,389.06	5,001.75	14,883.84	1,414,210.28	1,568,863.79	1,788,782.16
410 Capital Projects	2,011.62	949.07	-	15,679.78	3,262.56	-
420 Plant & Facility	1,819.14	1,685.47	66,256.37	488,744.69	535,010.38	572,377.57
Total of All Funds	409,638.14	203,918.82	141,312.35	2,971,309.78	2,900,177.99	3,224,473.11

<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	-	-	2,750.00	5,500.00	5,750.00	10,750.00
231 Local Copier Maintenance	5,358.92	-	-	24,981.09	-	-
232 Local Programs	6,413.34	1,912.35	4,972.21	15,926.00	10,396.92	26,445.64
233 Albertson's Grants	-	(3,041.53)	-	-	4,658.15	-
241 Drivers Education	2,876.24	3,217.06	600.67	15,853.07	14,104.47	11,547.91
242 State LEP	11,592.03	12,186.96	16,495.05	47,109.97	48,154.90	57,271.48
243 State Professional Technical	7,112.85	9,734.40	5,463.04	20,183.98	24,770.80	26,995.37
244 State Misc. Grants	15,405.09	16,956.44	33,237.82	127,769.90	84,993.92	129,236.82
245 State Technology Grants	3,027.64	31,937.93	5,865.67	133,007.01	234,836.87	79,882.71
246 State Substance Abuse	-	-	-	-	-	-
247 State Literacy Grant	10,635.05	6,295.91	28,773.44	10,635.05	81,317.72	111,241.79
249 ISEE Phase II Grant	-	-	-	-	-	-
251 Title I-A Improving Basic Programs	71,454.47	72,610.51	69,598.06	285,284.05	287,160.45	286,137.63
253 Title I-C Migratory Children	12,073.03	8,913.85	8,229.64	53,115.70	43,966.97	42,063.44
257 Title VI-B - IDEA	68,915.21	56,773.64	65,237.67	245,948.65	215,849.97	227,377.53
258 Title VI-B - IDEA Preschool	5,086.38	-	7,979.05	9,508.12	6,562.42	11,690.56
261 Title IV-A Student Support	-	1,135.25	1,218.27	-	2,270.50	4,707.91
262 Title V-B Rural Education	-	5,618.48	5,827.00	-	11,241.19	22,879.89
263 Perkins III Vocational Ed.	5,006.46	3,578.57	28,066.76	14,516.46	13,297.95	37,637.20
270 Title III-English Language Acquisition	681.08	2,750.72	10,674.38	2,899.33	23,399.68	77,051.84
271 Title II-A Improving Teacher Quality	7,985.36	7,382.94	9,333.99	48,675.93	52,500.12	54,141.65
272 Title VI Rural & Low Income	6,575.55	-	-	24,285.07	12,697.22	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,061,921.26	2,074,571.26	2,087,996.26
410 Capital Projects	848,041.60	15,994.15	-	5,137,840.46	20,739.15	-
420 Plant & Facility	111,642.01	143,937.37	129,231.64	1,090,378.37	1,463,620.82	570,312.56
Total of All Funds	1,199,882.31	397,895.00	433,554.36	9,375,339.47	4,736,861.45	3,875,368.19

<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	18,351.87	-	2,750.00	15,601.87	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	33,813.90	273.15	4,972.21	29,114.84	-
233 Albertson's Grants	-	-	-	-	-
241 Drivers Education	30,320.37	-	600.67	29,719.70	-
242 State LEP	(16,393.35)	-	16,495.05	(32,888.40)	-
243 State Professional Technical	(15,081.36)	-	5,463.04	(20,544.40)	-
244 State Misc. Grants	126,192.00	600.00	33,237.82	93,554.18	-
245 State Technology Grants	(55,173.52)	-	5,865.67	(61,039.19)	-
246 State Substance Abuse	-	-	-	-	-
247 State Literacy Grant	15,597.56	-	28,773.44	(13,175.88)	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(69,174.65)	37,117.42	69,598.06	(101,655.29)	-
253 Title I-C Migratory Children	21,456.56	5,795.63	8,229.64	19,022.55	-
257 Title VI-B - IDEA	(77,349.00)	-	65,237.67	(142,586.67)	-
258 Title VI-B - IDEA Preschool	3,032.71	-	7,979.05	(4,946.34)	-
261 Title IV-A Student Support	(1,218.27)	-	1,218.27	(2,436.54)	-
262 Title V-B Rural Education	5,420.96	12.61	5,827.00	(393.43)	-
263 Perkins III Vocational Ed.	(2,535.54)	-	28,066.76	(30,602.30)	-
270 Title III-English Language Acquisition	(16,226.02)	8,351.04	10,674.38	(18,549.36)	-
271 Title II-A Improving Teacher Quality	(38,332.01)	8,022.29	9,333.99	(39,643.71)	-
272 Title VI Rural & Low Income	-	-	-	-	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,405,357.13	14,883.84	-	2,420,240.97	-
410 Capital Projects	-	-	-	-	-
420 Plant & Facility	2,317,217.00	66,256.37	129,231.64	2,254,241.73	-
Total	\$ 4,685,276.34	\$ 141,312.35	\$ 433,554.36	\$ 4,393,034.33	\$ -

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
10/01/18	Beginning Balance			\$ 17,071,099.40
10/03/18	State of Idaho-Summer Advanced Opportunity	150.00		17,071,249.40
10/15/18	State of Idaho-Maintenance Match	59,496.00		17,130,745.40
10/19/18	State of Idaho-Medicaid Revenue	13,560.24		17,144,305.64
10/25/18	State of Idaho-Medicaid Revenue	52,031.37		17,196,337.01
10/25/18	ARTEC Apportionment, Startup Grant, Stipends			17,196,337.01
	ARTEI Apportionment, Startup Grant, Stipends			17,196,337.01
	IASA Refund, Migrant PAC, Misc Revenue	128,120.98		17,324,457.99
10/25/18	Jerome County Property Taxes	14,636.24		17,339,094.23
10/29/18	State of Idaho-Federal Program Revenue	59,298.99		17,398,393.22
10/29/18	State of Idaho-Ag Replacement Tax	13,178.50		17,465,700.23
10/31/18	FS-Reimburse Oct Salary & Benefits, Misc	67,307.01		17,465,700.23
				17,465,700.23
10/31/18	DL Evan-Interest on Sweep Account	29,705.29		17,495,405.52
				17,495,405.52
10/31/18	Post October AP Bills		671,375.43	16,824,030.09
10/31/18	Post October Salary & Benefits		1,816,562.58	15,007,467.51
				15,007,467.51
				15,007,467.51
				15,007,467.51
				15,007,467.51
				15,007,467.51
				15,007,467.51
				15,007,467.51
Total		\$ 437,484.62	\$ 2,487,938.01	\$ 15,020,646.01

Cash Reconciliation			
Fund	Balance		Subtotal
100 General Fund	10,627,611.79		10,627,611.79
230 Local Contributions	15,601.87		
231 Local Copier Maintenance			
232 Local Programs	29,114.84		
233 Albertson's Grants			
241 Drivers Education	29,719.70		
242 State LEP	(32,888.40)		
243 State Professional Technical	(20,544.40)		
244 State Misc. Grants	93,554.18		
245 State Technology Grants	(61,039.19)		
246 State Substance Abuse	-		
247 State Literacy Grant	(13,175.88)		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(101,655.29)		
253 Title I-C Migratory Children	19,022.55		
257 Title VI-B - IDEA	(142,586.67)		
258 Title VI-B - IDEA Preschool	(4,946.34)		
261 Title IV-A Student Support	(2,436.54)		
262 Title V-B Rural Education	(393.43)		
263 Perkins III Vocational Ed.	(30,602.30)		
270 Title III-English Language Acquisition	(18,549.36)		
271 Title II-A Improving Teacher Quality	(39,643.71)		
272 Title VI Rural & Low Income			
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			(281,448.37)
310 Bond & Interest	2,420,240.97		2,420,240.97
410 Capital Projects	-		-
420 Plant & Facility	2,254,241.73		2,254,241.73
Total of Accounts	\$ 15,020,646.12		\$ 15,020,646.12
Difference of ledger to cash totals			-
Checks not cleared			316,247.76
Sweep account balances			15,020,646.01
Bank balance - DL Evans Sweep Account			15,336,894.64
Sweep Account reconciliation difference			\$ 0.87

Checking account reconciliation for October 31.

Fund Title	Expenses	Salaries	Retirement	FICA	District paid Benefits	Health Insurance	Fund Total
100 General Fund	422,164.72	1,146,989.23	124,645.14	82,984.94	16,574.42	190,872.31	1,984,230.76
230 Local Contributions	2,750.00						2,750.00
231 Local Copier Maintenance							-
232 Local Programs	4,972.21						4,972.21
233 Albertson's Grants							-
241 Drivers Education	600.67						600.67
242 State LEP		12,043.81	1,352.61	838.07	179.05	2,081.51	16,495.05
243 Professional Technical	2,830.95	2191.98	248.13	166.55	25.43		5,463.04
244 State Misc. Grants	21,576.22	8,255.30	934.49	611.20	129.41	1,731.20	33,237.82
245 State Technology Grants	5,865.67						5,865.67
246 State Substance Abuse							-
247 State Literacy Grant	23,560.20	3,812.11	431.53	278.45	56.55	634.60	28,773.44
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	1,660.87	44,818.56	4,805.12	3,232.42	760.84	14,320.25	69,598.06
253 Title I-C Migratory Children	337.70	4,995.54	565.49	332.17	94.94	1,903.80	8,229.64
257 Title VI-B - IDEA	16,566.33	31,803.22	3,600.13	2,389.82	577.09	10,301.08	65,237.67
258 Title VI-B - IDEA Preschool	3,970.55	2,355.76	266.68	64.88	51.98	1,269.20	7,979.05
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	253.48	64.96	837.67	5,827.00
263 Perkins III Vocational Ed.	25,814.00	1,640.81	185.75	83.71	25.19	317.30	28,066.76
270 Title III-English Language Acquisition	7,481.24	1,920.31	217.37	128.35	38.70	888.41	10,674.38
271 Title II-A Improving Teacher Quality	1,992.46	5,849.42	438.48	361.77	57.26	634.60	9,333.99
272 Title VI Rural & Low Income							-
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		42,680.52	4,536.74	3,136.88	843.24	18,955.51	70,152.89
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	129,231.64						129,231.64
Total of All Funds	671,375.43	1,314,329.85	142,790.64	94,883.11	19,494.24	245,064.74	2,487,938.01
Total Payroll & A.P.	671,375.43	1,816,562.58					2,487,938.01
Difference	-	-					-