

**Maintenance and Operation Fund Cash Flow for FY 2016-17**

<b>February, 28</b>						
<b>Current Months Activity</b>						
	<b>2014-15</b>	<b>2015-16</b>	<b>Actual 2016-17</b>	<b>Budget 2016-17</b>	<b>YTD Activity 2016-17</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 7,489,239.02	\$ 8,548,763.97	\$ 8,554,356.63	\$ 4,034,475.00	\$ 4,519,881.63	112.03%
<b>REVENUES</b>						
Taxes - Local Levies	12,452.89	12,156.74	10,384.34	695,982.00	647,224.60	92.99%
State Support Payments	3,532,166.08	3,449,281.35	3,834,022.32	14,981,031.00	16,420,298.55	109.61%
Other State Support	215,856.50	123,656.84	296,737.14	886,504.00	762,736.22	86.04%
Food Service Payroll	-	-	58,890.41	598,275.00	443,609.07	74.15%
Other Local Receipts	3,310.03	30,258.59	32,027.47	91,000.00	152,069.18	167.11%
Misc. Receipts	-	-	3,031.00	6,500.00	3,455.78	53.17%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	-	105.20	522.33	-	33,564.65	0.00%
<b>Total Revenues</b>	<b>3,763,785.50</b>	<b>3,615,458.72</b>	<b>4,235,615.01</b>	<b>17,259,292.00</b>	<b>18,462,958.05</b>	<b>24.54%</b>
<b>Total Cash Available</b>	<b>11,253,024.52</b>	<b>12,164,222.69</b>	<b>12,789,971.64</b>	<b>21,293,767.00</b>	<b>22,982,839.68</b>	<b>107.93%</b>
<b>EXPENSES</b>						
Monthly Bills	291,761.67	398,973.07	360,981.36	3,243,450.00	2,700,135.70	83.25%
Salaries	867,916.69	918,089.78	1,037,737.87	9,052,225.00	7,742,304.01	85.53%
Health Insurance & Benefits	149,635.42	160,250.27	178,659.37	1,605,077.00	1,363,763.24	84.97%
PERSI & FICA-MDCR	160,399.56	168,671.20	190,903.13	1,645,565.00	1,427,757.73	86.76%
Food Service Payroll	46,279.46	51,456.58	58,890.41	550,129.00	443,609.07	80.64%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,515,992.80</b>	<b>1,697,440.90</b>	<b>1,827,172.14</b>	<b>16,096,446.00</b>	<b>13,677,569.75</b>	<b>84.97%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,737,031.72</b>	<b>\$ 10,466,781.79</b>	<b>\$ 10,962,799.50</b>	<b>\$ 5,197,321.00</b>	<b>\$ 9,305,269.93</b>	<b>179.04%</b>
<b>Year to Date Activity</b>						
	<b>2014-15</b>	<b>2015-16</b>	<b>Actual 2016-17</b>	<b>Budget 2016-17</b>	<b>Difference</b>	<b>%</b>
<b>Beginning Cash Balance</b>	\$ 5,962,662.39	\$ 6,176,800.18	\$ 6,177,411.20	\$ 4,034,475.00	\$ (2,142,936.20)	65.31%
<b>REVENUES</b>						
Taxes - Local Levies	616,105.96	628,724.42	647,224.60	656,500.00	9,275.40	1.41%
State Support Payments	15,530,486.89	15,447,602.16	16,420,298.55	17,994,249.00	1,573,950.45	8.75%
Other State Support	669,475.82	668,342.67	762,736.22	1,059,092.00	296,355.78	27.98%
Food Service Payroll	338,562.70	350,987.93	443,609.07	754,099.00	310,489.93	41.17%
Other Local Receipts	88,358.81	134,189.53	152,069.18	162,800.00	10,730.82	6.59%
Misc. Receipts	134.20	134.20	3,455.78	-	(3,455.78)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	24,026.29	23,690.39	33,564.65	-	(33,564.65)	0.00%
<b>Total Revenues</b>	<b>17,267,150.67</b>	<b>17,253,671.30</b>	<b>18,462,958.05</b>	<b>20,626,740.00</b>	<b>2,163,781.95</b>	<b>10.49%</b>
<b>Total Cash Available</b>	<b>23,229,813.06</b>	<b>23,430,471.48</b>	<b>24,640,369.25</b>	<b>24,661,215.00</b>	<b>20,845.75</b>	<b>0.08%</b>
<b>EXPENSES</b>						
Monthly Bills	2,314,242.36	2,567,541.80	2,700,135.70	3,911,619.00	1,211,483.30	30.97%
Salaries	6,882,316.17	7,209,326.01	7,742,304.01	12,180,271.00	4,437,966.99	36.44%
Health Insurance & Benefits	1,165,465.83	1,241,745.71	1,363,763.24	2,275,322.00	911,558.76	40.06%
PERSI & FICA-MDCR	1,276,094.15	1,328,493.87	1,427,757.73	2,318,269.00	890,511.27	38.41%
Food Service Payroll	383,407.41	402,444.51	443,609.07	754,098.00	310,488.93	41.17%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>12,021,525.92</b>	<b>12,749,551.90</b>	<b>13,677,569.75</b>	<b>21,439,579.00</b>	<b>7,762,009.25</b>	<b>36.20%</b>
<b>Ending Cash Balance</b>	<b>\$ 11,208,287.14</b>	<b>\$ 10,680,919.58</b>	<b>\$ 10,962,799.50</b>	<b>\$ 3,221,636.00</b>	<b>\$ 7,741,163.50</b>	<b>240.29%</b>
Sweep Account Balance	\$ 9,737,008.43	\$ 10,466,781.79	\$ 10,962,799.50			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 9,737,008.43</b>	<b>\$ 10,466,781.79</b>	<b>\$ 10,962,799.50</b>			
<b>Difference</b>	<b>\$ (23.29)</b>	<b>\$ -</b>	<b>\$ -</b>			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	-	-	-	-	-
231 Local Copier Maintenance	-	-	15,412.01	30,875.85	20,990.64	27,285.78
232 Local Programs	-	-	-	5,500.00	10,623.98	70,475.38
233 Albertson's Grants	-	-	-	2,575.60	-	-
241 Drivers Education	9,132.47	-	-	27,763.34	7,963.31	10,439.31
242 State LEP	-	-	-	155,970.00	144,853.00	143,522.00
243 State Professional Technical	803.59	-	70,878.50	89,123.67	91,846.34	143,260.73
244 State Misc. Grants	-	9,985.95	11,387.95	126,759.61	136,719.21	114,193.01
245 State Technology Grants	-	-	171,773.00	26,189.34	161,843.27	201,577.96
246 State Substance Abuse	-	16,541.00	25,089.00	25,236.00	33,583.00	25,089.00
247 State Literacy Grant	-	-	-	-	-	-
249 ISEE Phase II Grant	-	-	-	30,798.67	-	-
251 Title I-A Improving Basic Programs	59,176.39	84,593.76	-	516,396.37	554,014.34	507,272.36
253 Title I-C Migratory Children	10,072.86	10,374.91	10.00	147,284.24	114,715.70	117,975.42
257 Title VI-B - IDEA	49,756.94	40,167.82	-	382,613.51	406,983.81	376,861.30
258 Title VI-B - IDEA Preschool	1,666.74	2,911.12	-	9,790.65	12,060.95	21,111.30
263 Perkins III Vocational Ed.	-	-	-	28,318.29	20,479.93	3,537.53
270 Title III-English Language Acquisition	349.39	8,056.61	-	53,154.98	52,151.43	33,644.39
271 Title II-A Improving Teacher Quality	8,269.58	62,397.73	-	133,078.86	132,495.74	91,481.59
272 Title VI Rural & Low Income	8,270.46	6,717.77	-	26,559.41	24,288.29	21,990.95
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	48,853.46	47,901.20	42,999.57	2,322,320.02	3,054,950.83	3,098,035.93
410 Capital Projects	5,759.61	5,564.00	631.94	35,882.63	43,913.37	20,593.70
420 Plant & Facility	13,112.74	16,864.74	21,371.36	816,914.93	868,182.21	903,080.02
<b>Total of All Funds</b>	<b>215,224.23</b>	<b>312,076.61</b>	<b>359,553.33</b>	<b>4,993,105.97</b>	<b>5,892,659.35</b>	<b>5,931,427.66</b>

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
230 Local Contributions	-	2,000.00	-	14,000.00	14,318.24	10,000.00
231 Local Copier Maintenance	5,228.36	5,296.28	-	43,895.88	46,946.21	25,094.34
232 Local Programs	-	24.41	9,940.05	7,966.00	16,410.21	40,391.58
233 Albertson's Grants	94.28	-	-	1,197.01	114.24	-
241 Drivers Education	-	226.80	-	16,915.49	12,597.84	20,326.66
242 State LEP	13,586.39	11,750.47	11,777.13	104,079.91	96,319.38	94,508.63
243 State Professional Technical	4,741.09	8,046.93	9,935.75	48,226.08	57,164.45	60,154.53
244 State Misc. Grants	17,010.35	29,234.39	29,120.77	98,549.70	238,439.15	253,397.51
245 State Technology Grants	1,765.21	8,117.72	20,632.45	116,358.57	149,233.80	181,212.02
246 State Substance Abuse	-	-	244.37	2,593.12	188.43	244.37
247 State Literacy Grant	-	-	5,273.20	-	-	5,273.20
249 ISEE Phase II Grant	869.29	-	-	6,705.49	1,740.43	-
251 Title I-A Improving Basic Programs	60,009.80	68,848.88	63,571.36	519,478.95	556,402.92	535,112.91
253 Title I-C Migratory Children	10,401.94	11,758.20	14,580.34	96,628.60	109,831.73	103,133.41
257 Title VI-B - IDEA	55,370.97	60,264.84	59,583.58	425,230.29	442,489.77	500,678.85
258 Title VI-B - IDEA Preschool	2,299.63	3,743.59	3,286.43	14,538.21	18,132.84	31,906.66
263 Perkins III Vocational Ed.	3,374.12	7,544.21	3,215.58	40,388.62	30,750.77	33,962.35
270 Title III-English Language Acquisition	2,197.18	3,127.32	9,160.22	37,107.81	51,034.51	30,548.59
271 Title II-A Improving Teacher Quality	7,923.91	10,702.05	7,162.63	109,209.16	134,725.48	90,158.54
272 Title VI Rural & Low Income	8,137.27	7,029.78	7,721.35	24,214.55	20,122.33	20,423.64
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	60.60	-	-	60.60	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	840,096.26	826,321.26	813,971.26	2,696,368.80	2,868,167.52	2,876,292.52
410 Capital Projects	293,410.57	1,038,186.85	1,036,794.23	2,331,669.09	6,441,152.34	7,533,493.03
420 Plant & Facility	1,621.63	95,033.68	115,549.03	324,509.32	412,425.20	1,439,942.41
<b>Total of All Funds</b>	<b>1,328,198.85</b>	<b>2,197,257.66</b>	<b>2,221,519.73</b>	<b>7,079,891.25</b>	<b>11,718,707.79</b>	<b>13,886,255.75</b>

<i>Fund Title</i>	<i>Cash Balance</i>			<i>Ending</i>	<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>		
230 Local Contributions	14,197.44	-	-	14,197.44	-
231 Local Copier Maintenance	(15,412.01)	15,412.01	-	0.00	-
232 Local Programs	40,903.85	-	9,940.05	30,963.80	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,209.34	-	-	31,209.34	-
242 State LEP	84,289.70	-	11,777.13	72,512.57	-
243 State Professional Technical	(30,260.67)	70,878.50	9,935.75	30,682.08	-
244 State Misc. Grants	6,891.74	11,387.95	29,120.77	(10,841.08)	-
245 State Technology Grants	(108,394.94)	171,773.00	20,632.45	42,745.61	-
246 State Substance Abuse	51,354.42	25,089.00	244.37	76,199.05	-
247 State Literacy Grant	103,436.36	-	5,273.20	98,163.16	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(43,752.77)	-	63,571.36	(107,324.13)	-
253 Title I-C Migratory Children	9,470.29	10.00	14,580.34	(5,100.05)	-
257 Title VI-B - IDEA	(65,841.04)	-	59,583.58	(125,424.62)	-
258 Title VI-B - IDEA Preschool	(1,937.10)	-	3,286.43	(5,223.53)	-
263 Perkins III Vocational Ed.	(40,661.72)	-	3,215.58	(43,877.30)	-
270 Title III-English Language Acquisition	(4,870.45)	-	9,160.22	(14,030.67)	-
271 Title II-A Improving Teacher Quality	(27,276.33)	-	7,162.63	(34,438.96)	-
272 Title VI Rural & Low Income	(9,785.14)	-	7,721.35	(17,506.49)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,869,301.54	42,999.57	813,971.26	2,098,329.85	-
410 Capital Projects	2,803,198.50	631.94	1,036,794.23	1,767,036.21	-
420 Plant & Facility	2,218,630.93	21,371.36	115,549.03	2,124,453.26	-
<b>Total</b>	<b>\$ 7,888,646.60</b>	<b>\$ 359,553.33</b>	<b>\$ 2,221,519.73</b>	<b>\$ 6,026,680.20</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>02/01/17</b>	<b>Beginning Balance</b>			<b>\$ 16,443,003.12</b>
02/01/17	State of Idaho-Nurse Grant, Drug Free Grant	36,476.95		16,479,480.07
02/14/17	State of Idaho-CTE Revenue	70,878.50		16,550,358.57
02/15/17	State of Idaho-Technology Revenue	171,773.00		16,722,131.57
02/16/17	State of Idaho-Base Support, IMS Revenue	3,863,673.32		20,585,804.89
02/24/17	State of Idaho-Medicaid Revenue	169,143.14		20,754,948.03
02/24/17	State of Idaho-IT Staffing, Remediation	97,943.00		20,852,891.03
02/27/17	Jerome, Gooding, & Lincoln County Taxes	63,245.10		20,916,136.13
02/27/17	ARTEC Revenue, Ridleys Donation, JHS			20,916,136.13
	Student Payroll, Misc Refunds	41,281.15		20,957,417.28
02/28/17	FS-Reimburse Feb Salary & Benefits	59,216.33		21,016,633.61
02/28/17	JE-Bank Posting Error	50.00		21,016,683.61
				21,016,683.61
02/28/17	DL Evans-Interest on Sweep Account	6,075.84		21,022,759.45
				21,022,759.45
02/28/17	Post February AP Bills Payable		2,389,054.89	18,633,704.56
02/28/17	Post February Salary & Benefits		1,643,181.74	16,990,522.82
				16,990,522.82
02/28/17	Post February Benefit Adjustments		1,043.23	16,989,479.59
				16,989,479.59
				16,989,479.59
<b>Total</b>		<b>\$ 4,579,756.33</b>	<b>\$ 4,033,279.86</b>	<b>\$ 16,989,479.59</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	10,962,799.50		10,962,799.50
230 Local Contributions	14,197.44		
231 Local Copier Maintenance	-		
232 Local Programs	30,963.80		
233 Albertson's Grants	3,954.66		
241 Drivers Education	31,209.34		
242 State LEP	72,512.57		
243 State Professional Technical	30,682.08		
244 State Misc. Grants	(10,841.08)		
245 State Technology Grants	42,745.61		
246 State Substance Abuse	76,199.05		
247 State Literacy Grant	98,163.16		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(107,324.13)		
253 Title I-C Migratory Children	(5,100.05)		
257 Title VI-B - IDEA	(125,424.62)		
258 Title VI-B - IDEA Preschool	(5,223.53)		
263 Perkins III Vocational Ed.	(43,877.30)		
270 Title III-English Language Acquisition	(14,030.67)		
271 Title II-A Improving Teacher Quality	(34,438.96)		
272 Title VI Rural & Low Income	(17,506.49)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant			
282 Title II-D Technology			36,860.88
310 Bond & Interest	2,098,329.85		2,098,329.85
410 Capital Projects	1,767,036.21		1,767,036.21
420 Plant & Facility	2,124,453.26		2,124,453.26
<b>Total of Accounts</b>	<b>\$ 16,989,479.70</b>		<b>\$ 16,989,479.70</b>
	<b>Difference of ledger to cash totals</b>		-
	<b>Checks not cleared</b>		477,836.19
	<b>Sweep account balances</b>		16,989,479.59
	<b>Bank balance - DL Evans Sweep Account</b>		17,467,315.76
	<b>Sweep Account reconciliation difference</b>		<b>\$ (0.02)</b>

<b>Checking account reconciliation for February 28.</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	360,981.36	1,037,737.87	113,692.02	74,395.39	15,270.65	163,388.72	1,765,466.01
230 Local Contributions							-
231 Local Copier Maintenance	-						-
232 Local Programs	9,461.82	400.00	45.28	28.31	4.64		9,940.05
233 Albertson's Grants							-
241 Drivers Education							-
242 State LEP		8,574.88	970.67	612.11	133.07	1,486.40	11,777.13
243 State Professional Technical	7,303.83	2,193.82	248.34	164.31	25.45		9,935.75
244 State Misc. Grants	16,343.18	9,741.61	1,102.73	674.11	146.91	1,112.23	29,120.77
245 State Technology Grants	20,632.45						20,632.45
246 State Substance Abuse	244.37						244.37
247 State Literacy Grant	2,548.00	1,969.33	222.93	143.80	30.95	358.19	5,273.20
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	745.12	41,718.47	4,668.03	2,952.46	765.36	12,721.92	63,571.36
253 Title I-C Migratory Children	3,863.31	7,100.40	763.72	471.32	137.97	2,243.62	14,580.34
257 Title VI-B - IDEA	8,501.29	35,927.21	3,669.36	2,641.07	583.25	8,261.40	59,583.58
258 Title VI-B - IDEA Preschool	1,722.55	824.36	93.32	63.06	22.24	560.90	3,286.43
263 Perkins III Vocational Ed.		2,457.46	278.19	164.64	34.84	280.45	3,215.58
270 Title III-English Language Acquisition	5,795.64	3,139.23	3.03	222.01	0.31		9,160.22
271 Title II-A Improving Teacher Quality	9.46	5,712.33	402.35	423.68	53.91	560.90	7,162.63
272 Title VI Rural & Low Income		5,721.54	647.68	425.38	85.40	841.35	7,721.35
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		39,156.82	4,234.63	2,815.72	823.01	14,675.95	61,706.13
310 Bond & Interest	813,971.26						813,971.26
410 Capital Projects	1,036,794.23						1,036,794.23
420 Plant & Facility	115,549.03						115,549.03
<b>Total of All Funds</b>	<b>2,404,466.90</b>	<b>1,202,375.33</b>	<b>131,042.28</b>	<b>86,197.37</b>	<b>18,117.96</b>	<b>206,492.03</b>	<b>4,048,691.87</b>
<b>Total Payroll &amp; A.P.</b>	<b>2,404,466.90</b>	<b>1,644,224.97</b>					<b>4,048,691.87</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>