

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

<b>Current Months Activity</b>						
<b>May, 31</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>	\$ 7,185,255.71	\$ 7,470,449.59	\$ 7,790,842.74	\$ 4,034,475.00	\$ 3,756,367.74	93.11%
<b>REVENUES</b>						
Taxes - Local Levies	5,761.55	7,980.89		695,982.00	657,058.15	94.41%
State Support Payments	1,693,299.50	1,813,944.43	1,911,071.94	14,981,031.00	14,497,348.17	96.77%
Other State Support	228,871.98	379,068.85	19,643.00	886,504.00	588,230.88	66.35%
Food Service Payroll	95,412.47	49,434.18		598,275.00	500,336.46	83.63%
Other Local Receipts	21,898.44	18,044.84	4,701.65	91,000.00	141,839.98	155.87%
Misc. Receipts	-	-		6,500.00	1,194.56	18.38%
Transfers	-	-		-	-	0.00%
Expenses Reversed	515.78	285.47		-	33,726.05	0.00%
<b>Total Revenues</b>	<b>2,045,759.72</b>	<b>2,268,758.66</b>	<b>1,935,416.59</b>	<b>17,259,292.00</b>	<b>20,644,964.92</b>	<b>119.62%</b>
<b>Total Cash Available</b>	<b>9,231,015.43</b>	<b>9,739,208.25</b>	<b>9,726,259.33</b>	<b>21,293,767.00</b>	<b>24,401,332.66</b>	<b>114.59%</b>
<b>EXPENSES</b>						
Monthly Bills	378,563.90	423,925.14	354,389.50	3,243,450.00	3,663,452.74	112.95%
Salaries	858,847.82	906,275.46	980,648.12	9,052,225.00	10,697,591.06	118.18%
Health Insurance & Benefits	147,708.20	156,714.43	174,546.76	1,605,077.00	1,894,246.38	118.02%
PERSI & FICA-MDCR	158,507.41	166,022.65	179,519.07	1,645,565.00	1,970,703.19	119.76%
Food Service Payroll	44,247.74	49,434.18	55,265.97	550,129.00	614,492.84	111.70%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,587,875.07</b>	<b>1,702,371.86</b>	<b>1,744,369.42</b>	<b>16,096,446.00</b>	<b>18,840,486.21</b>	<b>117.05%</b>
<b>Ending Cash Balance</b>	<b>\$ 7,643,140.36</b>	<b>\$ 8,036,836.39</b>	<b>\$ 7,981,889.91</b>	<b>\$ 5,197,321.00</b>	<b>\$ 5,560,846.45</b>	<b>106.99%</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>Difference %</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	634,049.29	646,145.71	657,058.15	656,500.00	(558.15)	-0.09%
State Support Payments	17,223,786.39	17,261,546.59	18,331,370.49	17,994,249.00	(337,121.49)	-1.87%
Other State Support	1,303,056.31	1,139,050.05	884,968.02	1,059,092.00	174,123.98	16.44%
Food Service Payroll	527,645.54	550,551.20	559,226.87	754,099.00	194,872.13	25.84%
Other Local Receipts	199,435.31	189,236.50	173,867.45	162,800.00	(11,067.45)	-6.80%
Misc. Receipts	134.20	134.20	4,225.56	-	(4,225.56)	#DIV/0!
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	25,246.48	25,307.34	34,248.38	-	(34,248.38)	0.00%
<b>Total Revenues</b>	<b>19,913,353.52</b>	<b>19,811,971.59</b>	<b>20,644,964.92</b>	<b>20,626,740.00</b>	<b>(18,224.92)</b>	<b>-0.09%</b>
<b>Total Cash Available</b>	<b>25,876,015.91</b>	<b>25,988,771.77</b>	<b>26,822,376.12</b>	<b>24,661,215.00</b>	<b>(2,161,161.12)</b>	<b>-8.76%</b>
<b>EXPENSES</b>						
Monthly Bills	3,399,783.53	3,696,491.65	3,663,452.74	3,911,619.00	248,166.26	6.34%
Salaries	9,470,180.97	9,946,174.64	10,697,591.06	12,180,271.00	1,482,679.94	12.17%
Health Insurance & Benefits	1,611,926.68	1,714,735.45	1,894,246.38	2,275,322.00	381,075.62	16.75%
PERSI & FICA-MDCR	1,753,518.16	1,829,844.65	1,970,703.19	2,318,269.00	347,565.81	14.99%
Food Service Payroll	526,210.79	550,551.20	614,492.84	754,098.00	139,605.16	18.51%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>16,761,620.13</b>	<b>17,737,797.59</b>	<b>18,840,486.21</b>	<b>21,439,579.00</b>	<b>2,599,092.79</b>	<b>12.12%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,114,395.78</b>	<b>\$ 8,250,974.18</b>	<b>\$ 7,981,889.91</b>	<b>\$ 3,221,636.00</b>	<b>\$ 4,760,253.91</b>	<b>147.76%</b>
Sweep Account Balance	\$ 7,643,117.07	\$ 8,036,836.39	\$ 7,981,889.91			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 7,643,117.07</b>	<b>\$ 8,036,836.39</b>	<b>\$ 7,981,889.91</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	6,000.00	5,000.00		6,000.00	5,000.00	-
231 Local Copier Maintenance	2,761.60	10.00		36,399.05	24,317.80	27,285.78
232 Local Programs	10,000.00	-	3,000.00	16,500.00	18,123.98	82,950.38
233 Albertson's Grants	-	-		2,575.60	-	-
241 Drivers Education	-	-		32,263.34	15,963.31	10,439.31
242 State LEP	-	-		155,970.00	144,853.00	143,522.00
243 State Professional Technical	-	-		89,123.67	91,846.34	127,059.95
244 State Misc. Grants	65,153.00	116,116.00		211,531.05	291,943.66	325,064.11
245 State Technology Grants	20,844.00	-	43,427.00	129,754.34	161,843.27	245,004.96
246 State Substance Abuse	-	-		25,236.00	45,112.00	39,139.00
247 State Literacy Grant	-	-		-	-	-
249 ISEE Phase II Grant	-	-		30,798.67	-	-
251 Title I-A Improving Basic Programs	129,569.29	69,893.05		705,975.46	758,289.75	613,520.47
253 Title I-C Migratory Children	23,428.89	12,285.39		181,135.07	150,500.28	143,819.77
257 Title VI-B - IDEA	100,978.73	57,139.90	102,791.28	538,963.21	583,649.11	608,785.81
258 Title VI-B - IDEA Preschool	3,800.70	3,406.21	5,309.44	15,890.98	22,354.72	34,677.08
263 Perkins III Vocational Ed.	-	-		61,116.48	52,807.03	19,738.31
270 Title III-English Language Acquisition	2,102.81	8,072.81		57,454.97	64,028.56	47,523.05
271 Title II-A Improving Teacher Quality	17,949.83	3,208.05		158,952.60	148,095.93	106,480.59
272 Title VI Rural & Low Income	17,448.59	6,842.39	14,880.24	52,145.27	45,158.86	50,941.17
273 Title IV-A Safe and Drug Free Schools	-	-		-	-	-
274 Title IV-A 21st Century Grant	-	-		-	-	-
282 Title II-D Technology	-	-		-	-	-
310 Bond & Interest	23,154.07	33,414.21	1,262.32	2,391,994.36	3,127,819.64	3,143,160.12
410 Capital Projects	6,127.59	5,798.98	858.36	54,591.95	61,115.07	22,641.03
420 Plant & Facility	11,354.75	10,236.23	1,182.37	881,538.01	900,663.72	933,021.29
<b>Total of All Funds</b>	<b>440,673.85</b>	<b>331,423.22</b>	<b>172,711.01</b>	<b>5,835,910.08</b>	<b>6,713,486.03</b>	<b>6,724,774.18</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	-	-	-	14,000.00	14,568.24	12,000.00
231 Local Copier Maintenance	5,886.29	5,452.64	-	61,725.41	63,727.51	25,094.34
232 Local Programs	549.02	705.18	14,598.52	9,885.94	17,342.66	69,911.92
233 Albertson's Grants	-	-	-	1,197.01	114.24	-
241 Drivers Education	261.34	5,352.52	3,612.21	20,445.28	18,175.24	26,173.40
242 State LEP	13,096.48	11,741.43	11,758.02	140,358.52	132,124.74	130,675.05
243 State Professional Technical	9,519.35	22,457.48	15,515.57	79,282.68	99,453.70	103,401.53
244 State Misc. Grants	15,412.46	24,389.67	31,291.38	149,488.01	320,367.39	327,299.26
245 State Technology Grants	172.00	28,997.48	13,453.48	121,345.76	182,766.94	203,941.55
246 State Substance Abuse	-	-	423.80	2,781.55	713.43	668.17
247 State Literacy Grant	-	-	18,269.67	-	-	18,269.67
249 ISEE Phase II Grant	869.29	-	-	9,313.36	1,740.43	-
251 Title I-A Improving Basic Programs	89,284.13	66,755.48	64,931.09	738,332.37	758,474.93	742,973.97
253 Title I-C Migratory Children	17,842.84	15,102.91	10,884.23	137,880.33	148,937.02	137,771.97
257 Title VI-B - IDEA	56,909.38	62,617.18	65,659.41	583,179.22	620,939.41	669,129.54
258 Title VI-B - IDEA Preschool	3,406.41	2,996.52	5,142.96	21,745.32	27,679.54	46,727.36
263 Perkins III Vocational Ed.	4,352.28	3,895.66	3,839.19	51,630.32	45,516.73	47,750.54
270 Title III-English Language Acquisition	6,115.50	4,083.38	5,162.10	45,326.12	63,867.70	53,022.71
271 Title II-A Improving Teacher Quality	17,731.67	3,201.47	16,461.26	145,084.86	142,825.09	121,820.25
272 Title VI Rural & Low Income	8,250.20	7,185.42	7,660.12	49,913.34	41,148.54	42,964.00
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	59.01	(0.00)	-	59.01
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	-	-	-	2,703,118.80	2,868,667.52	2,876,292.52
410 Capital Projects	88,287.00	1,022,171.79	-	3,168,370.10	9,604,487.48	7,845,057.64
420 Plant & Facility	3,454.44	40,659.80	24,195.12	338,527.48	492,851.68	1,586,637.88
<b>Total of All Funds</b>	<b>341,400.08</b>	<b>1,327,766.01</b>	<b>312,917.14</b>	<b>8,592,931.78</b>	<b>15,666,490.16</b>	<b>15,087,642.28</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	12,197.44	-	-	12,197.44	-
231 Local Copier Maintenance	0.00	-	-	0.00	-
232 Local Programs	25,516.98	3,000.00	14,598.52	13,918.46	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	28,974.81	-	3,612.21	25,362.60	-
242 State LEP	48,104.17	-	11,758.02	36,346.15	-
243 State Professional Technical	(13,250.13)	-	15,515.57	(28,765.70)	-
244 State Misc. Grants	157,419.65	-	31,291.38	126,128.27	-
245 State Technology Grants	33,469.56	43,427.00	13,453.48	63,443.08	-
246 State Substance Abuse	90,249.05	-	423.80	89,825.25	-
247 State Literacy Grant	92,470.02	-	18,269.67	74,200.35	-
249 ISEE Phase II Grant	-	-	-	-	-
251 Title I-A Improving Basic Programs	(144,005.99)	-	64,931.09	(208,937.08)	-
253 Title I-C Migratory Children	(3,010.03)	-	10,884.23	(13,894.26)	-
257 Title VI-B - IDEA	(99,082.67)	102,791.28	65,659.41	(61,950.80)	-
258 Title VI-B - IDEA Preschool	(6,644.93)	5,309.44	5,142.96	(6,478.45)	-
263 Perkins III Vocational Ed.	(37,625.52)	-	3,839.19	(41,464.71)	-
270 Title III-English Language Acquisition	(17,464.03)	-	5,162.10	(22,626.13)	-
271 Title II-A Improving Teacher Quality	(34,640.41)	-	16,461.26	(51,101.67)	-
272 Title VI Rural & Low Income	(18,316.75)	14,880.24	7,660.12	(11,096.63)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	59.01	(59.01)	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,142,191.72	1,262.32	-	2,143,454.04	-
410 Capital Projects	1,456,660.57	858.36	-	1,457,518.93	-
420 Plant & Facility	2,030,711.81	1,182.37	24,195.12	2,007,699.06	-
<b>Total</b>	<b>\$ 5,747,879.98</b>	<b>\$ 172,711.01</b>	<b>\$ 312,917.14</b>	<b>\$ 5,607,673.85</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>05/01/17</b>	<b>Beginning Balance</b>			<b>\$13,538,722.61</b>
05/09/17	State of Idaho-STEM Grant Summit	2,500.00		13,541,222.61
05/10/17	State of Idaho-Gifted & Talented	7,644.00		13,548,866.61
05/16/17	State of Idaho-Base Support	1,911,071.94		15,459,938.55
05/19/17	State of Idaho-State Programs Revenue	55,426.00		15,515,364.55
05/30/17	State of Idaho-STEM Grant Horizon	500.00		15,515,864.55
05/31/17	State of Idaho-Federal Programs	122,980.96		15,638,845.51
				15,638,845.51
05/31/17	DL Evans-Interest on Sweep Account	8,004.70		15,646,850.21
				15,646,850.21
05/31/17	Post May AP Bills		459,451.10	15,187,399.11
05/31/17	Post May Salary & Benefits		1,597,453.10	13,589,946.01
				13,589,946.01
05/31/17	Post May Deduction Adjustments		382.36	13,589,563.65
				13,589,563.65
				13,589,563.65
				13,589,563.65
				13,589,563.65
				13,589,563.65
				13,589,563.65
				13,589,563.65
<b>Total</b>		<b>\$ 2,108,127.60</b>	<b>\$ 2,057,286.56</b>	<b>\$13,589,563.65</b>

<b>Cash Reconciliation</b>			
<b>Fund</b>	<b>Balance</b>		<b>Subtotal</b>
100 General Fund	7,981,889.91		7,981,889.91
230 Local Contributions	12,197.44		
231 Local Copier Maintenance	-		
232 Local Programs	13,918.46		
233 Albertson's Grants	3,954.66		
241 Drivers Education	25,362.60		
242 State LEP	36,346.15		
243 State Professional Technical	(28,765.70)		
244 State Misc. Grants	126,128.27		
245 State Technology Grants	63,443.08		
246 State Substance Abuse	89,825.25		
247 State Literacy Grant	74,200.35		
249 ISEE Phase II Grant	-		
251 Title I-A Improving Basic Programs	(208,937.08)		
253 Title I-C Migratory Children	(13,894.26)		
257 Title VI-B - IDEA	(61,950.80)		
258 Title VI-B - IDEA Preschool	(6,478.45)		
263 Perkins III Vocational Ed.	(41,464.71)		
270 Title III-English Language Acquisition	(22,626.13)		
271 Title II-A Improving Teacher Quality	(51,101.67)		
272 Title VI Rural & Low Income	(11,096.63)		
273 Title IV-A Safe and Drug Free Schools			
274 Title IV-A 21st Century Grant	(59.01)		
282 Title II-D Technology			(998.18)
310 Bond & Interest	2,143,454.04		2,143,454.04
410 Capital Projects	1,457,518.93		1,457,518.93
420 Plant & Facility	2,007,699.06		2,007,699.06
<b>Total of Accounts</b>	<b>\$ 13,589,563.76</b>		<b>\$13,589,563.76</b>
<b>Difference of ledger to cash totals</b>			-
<b>Checks not cleared</b>			274,378.00
<b>Sweep account balances</b>			13,589,563.65
<b>Bank balance - DL Evans Sweep Account</b>			13,863,947.56
<b>Sweep Account reconciliation difference</b>			<b>\$ 5.91</b>

<b>Checking account reconciliation for May 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	354,389.50	980,648.12	106,674.80	70,286.54	14,491.20	160,055.56	1,686,545.72
230 Local Contributions							-
231 Local Copier Maintenance							-
232 Local Programs	14,598.52						14,598.52
233 Albertson's Grants							-
241 Drivers Education	1,602.11	1,688.50	191.14	110.88	19.58		3,612.21
242 State LEP		8,560.63	969.05	609.04	132.90	1,486.40	11,758.02
243 State Professional Technical	12,539.43	2,480.66	280.80	185.88	28.80		15,515.57
244 State Misc. Grants	8,072.65	18,438.42	2,087.22	1,333.08	247.78	1,112.23	31,291.38
245 State Technology Grants	13,453.48						13,453.48
246 State Substance Abuse	423.80						423.80
247 State Literacy Grant	1,393.00	12,229.80	1,384.41	888.68	191.21	2,182.57	18,269.67
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	500.52	42,750.23	4,784.88	2,993.61	786.22	13,115.63	64,931.09
253 Title I-C Migratory Children	498.75	6,835.45	733.73	426.55	135.14	2,254.61	10,884.23
257 Title VI-B - IDEA	13,684.18	36,979.87	3,549.91	2,733.31	567.83	8,144.31	65,659.41
258 Title VI-B - IDEA Preschool	3,579.07	824.36	93.32	63.06	22.25	560.90	5,142.96
263 Perkins III Vocational Ed.	624.24	2,457.46	278.19	164.01	34.84	280.45	3,839.19
270 Title III-English Language Acquisition	5,162.10						5,162.10
271 Title II-A Improving Teacher Quality	4,734.63	9,530.33	855.15	679.94	100.31	560.90	16,461.26
272 Title VI Rural & Low Income		5,669.54	641.79	422.65	84.79	841.35	7,660.12
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant		49.16	5.56	3.72	0.57		59.01
282 Title II-D Technology							-
290 Food Service		35,972.39	3,919.43	2,557.73	790.75	14,583.40	57,823.70
310 Bond & Interest							-
410 Capital Projects							-
420 Plant & Facility	24,195.12						24,195.12
<b>Total of All Funds</b>	<b>459,451.10</b>	<b>1,165,114.92</b>	<b>126,449.38</b>	<b>83,458.68</b>	<b>17,634.17</b>	<b>205,178.31</b>	<b>2,057,286.56</b>
<b>Total Payroll &amp; A.P.</b>	<b>459,451.10</b>	<b>1,597,835.46</b>					<b>2,057,286.56</b>
<b>Difference</b>	<b>-</b>	<b>(0.00)</b>					<b>-</b>