



September 2022 Financial Statements

Key Messages

The attached September 2022 Financial Statements are presented for your information. Key messages about these statements are:

- The financial statements are presented using the adopted budget only. We expect to report on the operating budget on our October financial statement report, which includes impacts of settled bargained agreements, enrollment revenue adjustments and grant adjustments based on approved applications.
- Fall enrollment was up approximately 380 student FTE from projection, resulting in an estimated \$3.7 M increase in state apportionment funding. As this funding is paid based off of projected enrollment through December, the effects of this increase will not be apparent until January when the state begins to pay based on actual enrollment.
- Fund balance markedly decreased in September related to a large amount of expenditures from funds that were carried over from the previous year (Approx \$9.4 M).

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Submitted by: _____

Amie Day, Director of Accounting & Finance

Date: November 21, 2022



Combining Balance Sheet- All Funds
As of September 30, 2022

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	141,998				20,600	
Cash on Hand	412,208		64,272		47,773	
Cash with County Treasurer	5,733,494	169	1,854,653	(113,520)	65,091	610
Minus Outstanding Warrants	(4,801,891)		(1,562,786)		(60,518)	(200)
Taxes Receivable	24,924,035		1,683	17,918,568		
Due from Other Government	4,751,874					
Accounts Receivable	108,711					
Leases Receivable			528,557			
Inventory-Supplies & Materials	354,276					
Inventory-Lunchrooms	275,465					
Inventory-USDA Commodities	133,722					
Investments	33,293,011	4,486,511	41,292,476	18,290,402	2,265,396	717,301
Deferred Outflows of Resources	2,641,714					
Total Assets	67,968,617	4,486,680	42,178,855	36,095,450	2,338,342	717,711
Liabilities						
Accounts Payable	47,603				50	
Payroll Deductions & Taxes	346,888					
Retainage Payable	129,766		198,225			
Leases Payable Long Term	2,591,049					
Due to Other Government Units	28,220				1,461	
Deferred Revenue - Leases			511,347			
Deferred Revenue- Taxes	24,924,035		1,683	17,918,568		
Total Liabilities	28,067,561		711,255	17,918,568	1,511	
Fund Balance	39,901,055	4,486,680	41,467,600	18,176,881	2,336,830	717,711
Total Liabilities and Fund Balances	67,968,617	4,486,680	42,178,855	36,095,449	2,338,341	717,711



**General Fund
Budget Status
For the Period Ending September 30, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
Local Taxes	59,540,954	717,279	717,279		58,823,674	1.20%	1.35%
Local Support Non-Tax	5,674,518	964,982	964,982		4,709,535	17.01%	17.54%
State, General Purpose	222,551,830	19,780,182	19,780,182		202,771,647	8.89%	8.74%
State, Special Purpose	53,185,120	3,407,427	3,407,427		49,777,692	6.41%	6.78%
Federal, General Purpose	17,000				17,000	0.00%	0.00%
Federal, Special Purpose	31,217,253	405,101	405,101		30,812,151	1.30%	0.03%
Revenues From Other Districts	1,500,000				1,500,000	0.00%	0.00%
Revenues From Other Entities	120,000	1,650	1,650		118,349	1.38%	0.00%
Total Revenues	373,806,675	25,276,623	25,276,623		348,530,051	6.76%	6.64%
Expenditures by Program							
Regular Instruction	216,765,503	25,135,669	25,135,669	2,590,139	189,039,694	11.60%	7.89%
Federal Special Purpose SLFRF	88,222				88,222	0.00%	
Federal Special Purpose	5,366,560	371,400	371,400	396,032	4,599,127	6.92%	2.72%
Fed Spec Purp ESSER III ARP	1,052,966	105,795	105,795		947,170	10.05%	0.02%
Special Education Instruction	51,795,124	3,742,460	3,742,460	1,149,419	46,903,244	7.23%	7.13%
Vocational Education	15,534,254	1,176,948	1,176,948	317,572	14,039,733	7.58%	7.18%
Compensatory Education	15,563,379	1,168,494	1,168,494	55,477	14,339,407	7.51%	8.63%
Other Instructional Programs	3,415,141	63,299	63,299		3,351,841	1.85%	0.89%
Community Services	1,421,530	50,892	50,892	106,341	1,264,296	3.58%	4.71%
Support Services	73,868,648	8,601,350	8,601,350	7,327,227	57,940,070	11.64%	13.67%
Total Expenditures	384,871,327	40,416,310	40,416,310	11,942,207	332,512,809	10.50%	8.61%
Other Financing Sources (Uses)							
Sale of Equipment	75,000				75,000	0.00%	0.00%
Other Financing Uses							
Other Fin Uses Transfer Out							
Total Other Financing Sources (Uses)	75,000				75,000	0.00%	0.00%
Changes in Fund Balance	(10,989,652)	(15,139,687)	(15,139,687)				
Beginning Fund Balance	51,980,000		55,040,743				
Ending Fund Balance	40,990,348		39,901,055				



**General Fund
Revenues and Other Financing Sources
For the Period Ending September 30, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Local Taxes						
41100 Local Property Tax	59,540,954	717,279	717,279	58,823,674	1.20%	1.35%
Total Local Taxes	59,540,954	717,279	717,279	58,823,674	1.20%	1.35%
Local Support Non-Tax						
42100 Tuition & Fees	195,500	6,871	6,871	188,628	3.51%	5.83%
42200 Sale of Goods & Services	935,318	298,127	298,127	637,190	31.87%	42.03%
42231 CTE Sale of Goods/Svc	500			500	0.00%	0.00%
42289 Community Services	105,000	18,697	18,697	86,302	17.81%	19.72%
42298 FNS Ticket Sales	2,900,000	302,242	302,242	2,597,757	10.42%	
42300 Investment Earnings	115,000	81,470	81,470	33,529	70.84%	1.01%
42500 Gifts & Donations	125,000	5,391	5,391	119,608	4.31%	0.00%
42501 Rebates	360,000	711	711	359,288	0.20%	8.37%
42600 Fines & Damages	103,200	83,369	83,369	19,830	80.78%	10.12%
42700 Rentals	385,000	15,250	15,250	369,749	3.96%	0.67%
42800 Insurance Recoveries	200,000			200,000	0.00%	3.39%
42910 E-Rate	250,000	152,849	152,849	97,150	61.14%	0.00%
Total Local Support Non-Tax	5,674,518	964,982	964,982	4,709,535	17.01%	17.54%
State, General Purpose						
43100 State Apportionment	213,133,466	19,182,353	19,182,353	193,951,112	9.00%	9.00%
43121 State Apportionment SPED	6,640,464	597,828	597,828	6,042,635	9.00%	9.00%
43300 Local Effort Assistance	2,777,900			2,777,900	0.00%	0.00%
Total State, General Purpose	222,551,830	19,780,182	19,780,182	202,771,647	8.89%	8.74%
State, Special Purpose						
44121 Special Education	30,738,952	2,497,288	2,497,288	28,241,663	8.12%	8.52%
44155 Learning Assistance	6,756,099			6,756,099	0.00%	0.00%
44158 Special & Pilot Programs	1,701,000			1,701,000	0.00%	0.00%
44165 Transitional Bilingual	2,606,626			2,606,626	0.00%	0.00%
44174 Highly Capable	703,729			703,729	0.00%	0.00%
44198 School Food Services	66,060			66,060	0.00%	0.00%
44199 Transportation Operations	10,612,654	910,138	910,138	9,702,515	8.58%	9.00%
Total State, Special Purpose	53,185,120	3,407,427	3,407,427	49,777,692	6.41%	6.78%
Federal, General Purpose						
45500 Federal Forests	17,000			17,000	0.00%	0.00%
Total Federal, General Purpose	17,000			17,000	0.00%	0.00%



**General Fund
Revenues and Other Financing Sources
For the Period Ending September 30, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Federal, Special Purpose						
46111 Federal Special Purpose SLFRF	242,792			242,792	0.00%	
46113 Fed Special Purpose ESSER III	6,128,188			6,128,188	0.00%	0.00%
46114 Fed Special Purp ESSER III ARP	1,206,277			1,206,277	0.00%	
46123 Special Education ARP IDEA	583,985			583,985	0.00%	
46124 Special Education Supplemental	3,987,031			3,987,031	0.00%	0.00%
46138 Secondary Vocational Education	120,000			120,000	0.00%	0.00%
46151 ESEA Disadvantaged	3,344,005			3,344,005	0.00%	0.00%
46152 ESEA Other Title Grants	696,692			696,692	0.00%	0.00%
46164 Limited English Proficiency	205,283			205,283	0.00%	0.00%
46198 School Food Services	3,300,000	352,732	352,732	2,947,267	10.69%	0.00%
46267 Indian Education JOM	5,000			5,000	0.00%	0.00%
46268 Indian Education ED	98,000			98,000	0.00%	1.90%
46278 Youth Training Programs	90,000			90,000	0.00%	4.66%
46300 Federal Grants Other Entities	10,500,000			10,500,000	0.00%	0.00%
46321 Special Ed - Medicaid Reimb	160,000	52,369	52,369	107,630	32.73%	0.00%
46998 USDA Commodities	550,000			550,000	0.00%	0.57%
Total Federal, Special Purpose	31,217,253	405,101	405,101	30,812,151	1.30%	0.03%
Revenues From Other Districts						
47121 Special Education Other Dist	1,500,000			1,500,000	0.00%	0.00%
Total Revenues From Other Districts	1,500,000			1,500,000	0.00%	0.00%
Revenues From Other Entities						
48198 School Food Services	40,000	1,650	1,650	38,349	4.13%	0.00%
48200 Private Foundations	80,000			80,000	0.00%	
Total Revenues From Other Entities	120,000	1,650	1,650	118,349	1.38%	0.00%
Total Revenues	373,806,675	25,276,623	25,276,623	348,530,051	6.76%	6.64%
Other Financing Sources						
49300 Sale of Equipment	75,000			75,000	0.00%	0.00%
Total Other Financing Sources	75,000			75,000	0.00%	0.00%
Total Revenues and Other Financing Sources	373,881,675	25,276,623	25,276,623	348,605,051	6.76%	6.64%



**General Fund
Expenditures by State Program
For the Period Ending September 30, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Regular Instruction							
01 Basic Education	211,656,267	24,744,421	24,744,421	2,583,556	184,328,289	11.69%	7.86%
02 Alternative Learning Experience	4,440,572	364,635	364,635	6,483	4,069,453	8.21%	8.79%
03 Dropout Reengagement	517,358	26,612	26,612	100	490,645	5.14%	11.96%
11 Federal Special Purpose SLFRF	151,306				151,306	0.00%	
Total Regular Instruction	216,765,503	25,135,669	25,135,669	2,590,139	189,039,694	11.60%	7.89%
Federal Special Purpose SLFRF							
11 Federal Special Purpose SLFRF	88,222				88,222	0.00%	
Total Federal Special Purpose SLFRF	88,222				88,222	0.00%	
ESSER II							
Total ESSER II							
Federal Special Purpose							
13 ESSER III	5,366,560	371,400	371,400	396,032	4,599,127	6.92%	2.72%
Total Federal Special Purpose	5,366,560	371,400	371,400	396,032	4,599,127	6.92%	2.72%
Fed Spec Purp ESSER III ARP							
14 ESSER III ARP	1,052,966	105,795	105,795		947,170	10.05%	0.02%
Total Fed Spec Purp ESSER III ARP	1,052,966	105,795	105,795		947,170	10.05%	0.02%
Special Education Instruction							
21 Special Education	47,299,877	3,347,155	3,347,155	1,070,039	42,882,682	7.08%	6.75%
23 Special Education ARP IDEA	563,149	25,587	25,587	79,380	458,181	4.54%	
24 Federal Special Education	3,932,098	369,716	369,716		3,562,381	9.40%	11.26%
Total Special Education Instruction	51,795,124	3,742,460	3,742,460	1,149,419	46,903,244	7.23%	7.13%
Vocational Education							
31 Career & Technical Education	12,057,721	867,744	867,744	266,051	10,923,925	7.20%	6.87%
34 CTE Middle School Grant	3,360,815	239,358	239,358	13,270	3,108,186	7.12%	7.33%
38 CTE Carl Perkins Grant	115,718	69,845	69,845	38,251	7,621	60.36%	33.97%
Total Vocational Education	15,534,254	1,176,948	1,176,948	317,572	14,039,733	7.58%	7.18%

General Fund
Expenditures by State Program
For the Period Ending September 30, 2022

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Compensatory Education							
51 Title I, Federal Disadvantaged	3,328,583	263,341	263,341		3,065,241	7.91%	8.77%
52 Federal School Improvement	671,834	99,445	99,445	9,800	562,588	14.80%	24.69%
55 Learning Assistance Program	6,550,238	541,323	541,323		6,008,914	8.26%	8.73%
58 State Special Pilot	1,613,238	5,631	5,631	43,427	1,564,179	0.35%	2.59%
64 Fed Limited English Proficiency	197,959	12,846	12,846		185,112	6.49%	7.43%
65 Transitional Bilingual -State	3,056,626	232,516	232,516	2,250	2,821,859	7.61%	7.54%
67 Indian Ed Johnson OMalley	5,000	2,962	2,962		2,037	59.25%	32.92%
68 Indian Ed Title IV	139,901	10,427	10,427		129,473	7.45%	8.71%
Total Compensatory Education	15,563,379	1,168,494	1,168,494	55,477	14,339,407	7.51%	8.63%
Other Instructional Programs							
74 State Highly Capable	613,324	49,688	49,688		563,635	8.10%	1.88%
78 Federal Youth Training Program	137,496				137,496	0.00%	4.96%
79 Other Instructional Programs	2,664,321	13,611	13,611		2,650,709	0.51%	0.49%
Total Other Instructional Programs	3,415,141	63,299	63,299		3,351,841	1.85%	0.89%
Community Services							
89 Community Service	1,421,530	50,892	50,892	106,341	1,264,296	3.58%	4.71%
Total Community Services	1,421,530	50,892	50,892	106,341	1,264,296	3.58%	4.71%
Support Services							
97 District Wide Support	51,967,037	6,783,717	6,783,717	2,478,897	42,704,422	13.05%	17.17%
98 School Food Services	8,656,113	645,111	645,111	2,646,256	5,364,745	7.45%	8.45%
99 Pupil Transportation	13,245,498	1,172,521	1,172,521	2,202,074	9,870,902	8.85%	5.35%
Total Support Services	73,868,648	8,601,350	8,601,350	7,327,227	57,940,070	11.64%	13.67%
Total Expenditures	384,871,327	40,416,310	40,416,310	11,942,207	332,512,809	10.50%	8.68%
Other Financing Sources (Uses)							
Total Expenditures and Other Financing Uses	384,871,327	40,416,310	40,416,310	11,942,207	332,512,809	10.50%	8.68%



**Transportation Vehicle Fund
Budget Status
For the Period Ending September 30, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
Local Taxes							
Local Support Non-Tax	21,317	9,347	9,347		11,970	43.85%	1.74%
State, Special Purpose							
State Transp Reimbursement	1,450,000				1,450,000	0.00%	0.00%
Federal, Special Purpose							
Total Revenues	1,471,317	9,347	9,347		1,461,970	0.64%	0.02%
Expenditures							
Buses	5,666,598				5,666,598	0.00%	0.00%
Equipment Capitalized							
Total Expenditures	5,666,598				5,666,598	0.00%	0.00%
Other Financing Sources (Uses)							
Sale of Equipment							
Total Other Financing Sources (Uses)							
Change in Fund Balance	(4,195,281)	9,347	9,347				
Beginning Fund Balance	4,195,281		4,477,332				
Ending Fund Balance			4,486,680				



**Capital Projects
Budget Status
For the Period Ending September 30, 2022**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance (Exc Enc)	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
Local Taxes		41	41		(41)		
Local Support Non-Tax	2,102,256	163,375	163,375		1,938,881	7.77%	6.66%
State, Special Purpose	11,248,198				11,248,198	0.00%	0.00%
Federal, Special Purpose	500,000				500,000	0.00%	
Revenues From Other Entities							
Total Revenues	13,850,454	163,416	163,416		13,687,038	1.18%	1.18%
Expenditures							
Sites	1,893,600	231,059	231,059	2,708,001	1,662,541	12.20%	0.00%
Buildings	14,704,800	148,179	148,179	10,382,526	14,556,621	1.01%	1.05%
Equipment	7,421,600	29,041	29,041	894,276	7,392,559	0.39%	0.55%
Energy							
Sale & Lease							
Bond/Levy Issue				4,304			
Total Expenditures	24,020,000	408,279	408,279	13,989,107	23,611,721	1.70%	0.97%
Other Financing Sources (Uses)							
Sale of Real Property							
Total Other Financing Sources (Uses)							
Change in Fund Balance	(10,169,546)	(244,862)	(244,862)				
Beginning Fund Balance	37,454,075		41,712,463				
Ending Fund Balance	27,284,529		41,467,600				



Debt Service
Budget Status
For the Period Ending September 30, 2022

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues						
Local Taxes	35,023,110	515,816	515,816	34,507,294	1.47%	1.36%
Local Support Non-Tax	15,021	38,112	38,112	(23,091)	253.72%	6.38%
Total Revenues	35,038,131	553,928	553,928	34,484,203	1.58%	1.36%
Expenditures						
Bond Issuance Costs	400,000	323,910	323,910	76,090	80.98%	0.00%
Principal Payments	31,895,000			31,895,000	0.00%	0.00%
Interest Long Term Debt	13,759,950			13,759,950	0.00%	0.00%
Total Expenditures	46,054,950	323,910	323,910	45,731,040	0.70%	0.00%
Other Financing Sources (Uses)						
Sale of Refunded Bonds		45,282,106	45,282,106	45,282,106		
Other Financing Uses		(45,589,466)	(45,589,466)	(45,589,466)		
Total Other Financing Sources (Uses)		(307,360)	(307,360)	(307,360)		
Change in Fund Balance	(11,016,819)	(77,342)	(77,342)			
Beginning Fund Balance	17,600,170		18,254,223			
Ending Fund Balance	6,583,351		18,176,881			



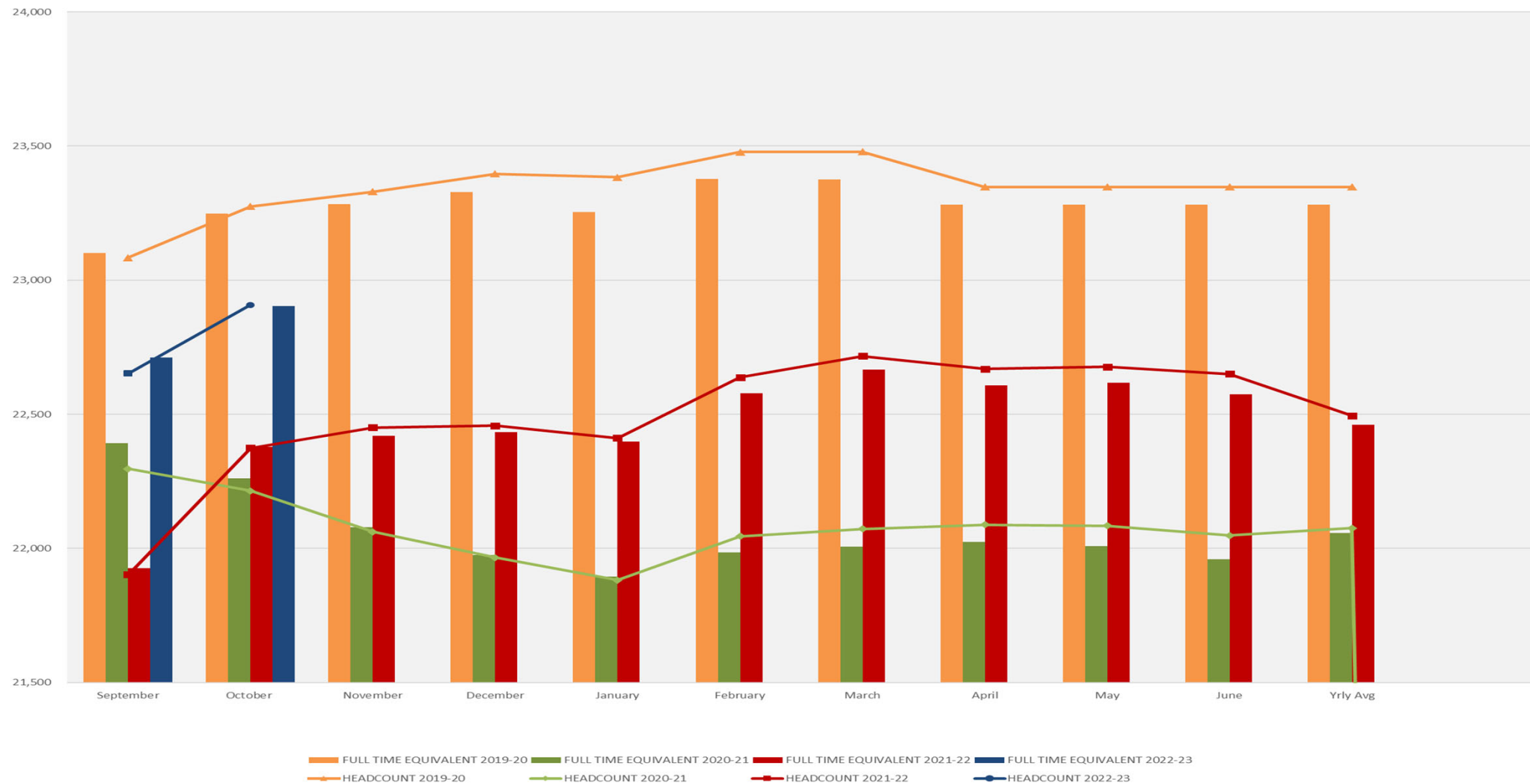
Associated Student Body Fund
Budget Status
For the Period Ending September 30, 2022

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
		4,398	4,398		(4,398)		
General Student Body	1,845,530	305,647	305,647		1,539,882	16.56%	12.66%
Athletics	1,509,730	201,565	201,565		1,308,164	13.35%	10.77%
Classes	236,650	560	560		236,090	0.24%	0.00%
Clubs	2,458,643	138,779	138,779		2,319,863	5.64%	6.04%
Private Money	349,350	150	150		349,200	0.04%	0.18%
Total Revenues	6,399,903	651,100	651,100		5,748,802	10.17%	8.50%
Expenditures							
General Student Body	1,660,542	45,017	45,017		1,615,524	2.71%	0.63%
Athletics	1,712,650	95,964	95,964		1,616,685	5.60%	7.10%
Classes	239,200	52	52		239,147	0.02%	0.00%
Clubs	2,446,983	59,557	59,557		2,387,425	2.43%	3.06%
Private Money	347,585				347,585	0.00%	0.01%
Total Expenditures	6,406,960	200,592	200,592		6,206,367	3.13%	5.88%
Transfers In							
General Student Body							
Athletics		10,200	10,200				
Classes							
Clubs		2,710	2,710				
Private Money							
Total Transfers In		12,910	12,910				
Transfers Out							
General Student Body		(12,910)	(12,910)				
Athletics							
Classes							
Clubs							
Private Money							
Total Transfers Out		(12,910)	(12,910)				
Change in Fund Balance	(7,057)	450,508	450,508				
Beginning Fund Balance	1,831,095		1,886,321				
Ending Fund Balance	1,824,038		2,336,830				



Private Purpose Trust Fund
Statement of Changes in Fiduciary Net Position
For the Period Ending September 30, 2022

	Month to Date	Fiscal Year to Date
Revenues		
Investment Earnings	1,454	1,454
Total Revenues	1,454	1,454
Expenditures		
Scholarship Awards	1,900	1,900
Total Expenditures	1,900	1,900
Net Increase (Decrease) of Revenues Over Expenditures	(445)	(445)
Beginning Fund Balance		718,156
Ending Fund Balance		717,711



STUDENT FTE & HEADCOUNT 2019 - 2023