



January 2023 Financial Statements

Key Messages

The attached January 2023 Financial Statements are presented for your information. Key messages about these statements are:

- As of January we are 42% of the way through the fiscal year. Revenues are at 38.76% and Expenditures are at 41.85% of the operating budget.
- In January OSPI begins to pay apportionment funding based on actual enrollment rather than budgeted enrollment.
- Enrollment is up approximately 235 student FTE for the month of February, largely due to the start of the Kindergarten Academy program at 13 of our elementary locations.

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Submitted by: Amie Day
Amie Day, Director of Accounting & Finance

Date: March 6, 2023



Combining Balance Sheet- All Funds
As of January 31, 2023

	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	256,739		3,500		31,797	
Cash with County Treasurer	2,754,736	169	423,811	51,794	18,817	460
Minus Outstanding Warrants	(3,044,902)		(342,925)		(49,908)	(217)
Taxes Receivable	63,730,478		1,148	31,062,963		
Due from Other Government	55,307				320	
Accounts Receivable	109,325					
Leases Receivable			528,557			
Inventory-Supplies & Materials	341,366					
Inventory-Lunchrooms	227,339					
Inventory-USDA Commodities	229,951					
Investments	38,324,125	4,544,403	34,569,016	5,648,286	2,175,579	726,376
Deferred Outflows of Resources	2,641,714					
Total Assets	105,768,176	4,544,572	35,183,107	36,763,043	2,197,205	726,619
Liabilities						
Accounts Payable	(295)					
Payroll Deductions & Taxes	494,914					
Retainage Payable	114,891		261,475			
Leases Payable Long Term	2,591,049					
Due to Other Government Units	4,796				1,782	(126)
Deferred Revenue - Leases			511,347			
Deferred Revenue- Taxes	63,730,478		1,148	31,062,963		
Total Liabilities	66,935,833		773,970	31,062,963	1,782	(126)
Fund Balance	38,832,343	4,544,571	34,409,137	5,700,080	2,195,421	726,745
Total Liabilities and Fund Balances	105,768,177	4,544,571	35,183,107	36,763,043	2,197,204	726,619



**General Fund
Budget Status
For the Period Ending January 31, 2023**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Revenues								
Local Taxes	59,540,954	59,540,954	67,556	25,162,665		34,378,288	42.26%	43.38%
Local Support Non-Tax	5,674,518	6,567,923	724,213	3,433,051		3,134,871	52.27%	36.85%
State, General Purpose	222,551,830	225,138,731	19,564,967	88,113,453		137,025,277	39.14%	39.68%
State, Special Purpose	53,185,120	53,143,509	4,418,221	19,846,439		33,297,069	37.34%	36.83%
Federal, General Purpose	17,000	17,000	39,132	39,132		(22,132)	230.19%	0.00%
Federal Special Purpose	31,217,253	27,778,558	3,218,117	7,746,135		20,032,422	27.89%	22.27%
Revenues From Other Districts	1,500,000	1,500,000		514,244		985,755	34.28%	31.67%
Revenues From Other Entities	120,000	120,000	10,898	24,240		95,759	20.20%	45.92%
Total Revenues	373,806,675	373,806,675	28,043,107	144,879,364		228,927,310	38.76%	38.08%
Expenditures by Program								
Regular Instruction	216,614,197	227,642,221	18,394,818	94,259,757	4,783,820	128,598,643	41.41%	41.11%
Federal Special Purpose	6,659,054	6,659,054	499,662	2,759,214	191,649	3,708,190	41.44%	20.01%
Special Education Instruction	51,795,124	51,795,124	4,159,502	20,169,704	1,181,884	30,443,535	38.94%	37.50%
Vocational Education	15,534,254	16,974,432	1,200,005	5,982,468	324,128	10,667,835	35.24%	34.66%
Compensatory Education	15,563,379	15,807,958	1,167,454	5,923,475	31,524	9,852,958	37.47%	39.98%
Other Instructional Programs	3,415,141	(9,662,923)	61,386	303,091		(9,966,014)	-3.14%	18.31%
Community Services	1,421,530	1,519,732	105,311	327,435	108,121	1,084,175	21.55%	27.78%
Support Services	73,868,648	74,135,729	5,386,613	31,362,616	6,025,757	36,747,355	42.30%	45.19%
Total Expenditures	384,871,327	384,871,327	30,974,754	161,087,763	12,646,883	211,136,680	41.85%	40.00%
Other Financing Sources (Uses)								
Sale of Equipment	75,000	75,000				75,000	0.00%	490.90%
Other Financing Uses								
Other Fin Uses Transfer Out								
Total Other Financing Sources (Uses)	75,000	75,000				75,000	0.00%	490.90%
Changes in Fund Balance	(10,989,652)	(10,989,652)	(2,931,647)	(16,208,399)				
Beginning Fund Balance	51,980,000	51,980,000		55,040,743				
Ending Fund Balance	40,990,348	40,990,348		38,832,343				



**General Fund
Revenues and Other Financing Sources
For the Period Ending January 31, 2023**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Local Taxes							
41100 Local Property Tax	59,540,954	59,540,954	67,556	25,162,665	34,378,288	42.26%	43.38%
Total Local Taxes	59,540,954	59,540,954	67,556	25,162,665	34,378,288	42.26%	43.38%
Local Support Non-Tax							
42100 Tuition & Fees	195,500	195,500	5,364	55,715	139,784	28.50%	25.29%
42200 Sale of Goods & Services	935,318	935,318	83,040	513,130	422,187	54.86%	58.36%
42231 CTE Sale of Goods/Svc	500	500		24	476	4.80%	7.00%
42289 Community Services	105,000	105,000	43,449	100,976	4,023	96.17%	60.30%
42298 FNS Ticket Sales	2,900,000	2,900,000	289,038	1,245,611	1,654,388	42.95%	53.67%
42300 Investment Earnings	115,000	115,000	134,892	572,585	(457,585)	497.90%	14.36%
42500 Gifts & Donations	125,000	125,000	16,052	31,992	93,007	25.59%	20.07%
42501 Rebates	360,000	360,000	2,918	110,861	249,138	30.79%	19.00%
42600 Fines & Damages	103,200	103,200	4,706	105,138	(1,938)	101.88%	36.56%
42700 Rentals	385,000	385,000	18,636	60,452	324,547	15.70%	19.94%
42800 Insurance Recoveries	200,000	200,000	112,219	180,946	19,053	90.47%	12.93%
42910 E-Rate	250,000	1,143,405	13,895	455,615	687,789	39.85%	37.96%
Total Local Support Non-Tax	5,674,518	6,567,923	724,213	3,433,051	3,134,871	52.27%	36.85%
State, General Purpose							
43100 State Apportionment	213,133,466	217,771,062	18,892,134	84,964,448	132,806,613	39.02%	39.45%
43121 State Apportionment SPED	6,640,464	6,950,685	672,832	2,732,021	4,218,663	39.31%	38.83%
43300 Local Effort Assistance	2,777,900	416,984		416,984	()	100.00%	52.74%
Total State, General Purpose	222,551,830	225,138,731	19,564,967	88,113,453	137,025,277	39.14%	39.68%
State, Special Purpose							
44100 State Special Purpose				267,291	(267,291)		100.00%
44121 Special Education	30,738,952	30,902,765	2,567,507	11,169,279	19,733,485	36.14%	36.37%
44155 Learning Assistance	6,756,099	6,756,099	575,740	2,675,498	4,080,600	39.60%	36.98%
44158 Special & Pilot Programs	1,701,000	1,476,000	34,724	195,070	1,280,929	13.22%	11.28%
44165 Transitional Bilingual	2,606,626	2,610,077	292,294	1,100,315	1,509,761	42.16%	41.31%
44174 Highly Capable	703,729	719,854	62,292	280,448	439,405	38.96%	39.41%
44198 School Food Services	66,060	66,060	26,086	163,737	(97,677)	247.86%	282.53%
44199 Transportation Operations	10,612,654	10,612,654	859,575	3,994,498	6,618,155	37.64%	39.50%
44300 Other State Agencies				300	(300)		0.59%
Total State, Special Purpose	53,185,120	53,143,509	4,418,221	19,846,439	33,297,069	37.34%	36.83%
Federal, General Purpose							
45500 Federal Forests	17,000	17,000	39,132	39,132	(22,132)	230.19%	0.00%



**General Fund
Revenues and Other Financing Sources
For the Period Ending January 31, 2023**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Total Federal, General Purpose	17,000	17,000	39,132	39,132	(22,132)	230.19%	0.00%
Federal Special Purpose							
46111 Special Purpose SLFRF	242,792	91,486	92,022	92,022	(536)	100.59%	
46113 Special Purpose ESSER III	6,128,188	6,128,188	360,787	1,954,850	4,173,337	31.90%	14.07%
46114 Special Purpose ESSER III SLL	1,206,277	1,206,277	488,323	492,390	713,886	40.82%	0.03%
46123 Special Education ARP IDEA	583,985						0.66%
46124 Special Education Supplemental	3,987,031	3,987,031	276,427	1,049,678	2,937,352	26.33%	28.51%
46138 Secondary Vocational Education	120,000	120,000	1,092	120,526	(526)	100.44%	97.73%
46151 ESEA Disadvantaged	3,344,005	3,319,005	1,044,510	1,044,510	2,274,494	31.47%	34.55%
46152 ESEA Other Title Grants	696,692	696,692	161,705	161,705	534,986	23.21%	19.45%
46164 Limited English Proficiency	205,283	205,283	52,982	52,982	152,300	25.81%	28.06%
46198 School Food Services	3,300,000	3,300,000	581,827	2,205,757	1,094,242	66.84%	43.96%
46267 Indian Education JOM	5,000	5,000			5,000	0.00%	21.62%
46268 Indian Education ED	98,000	98,000	40,062	40,062	57,937	40.88%	50.28%
46278 Youth Training Programs	90,000	90,000	6,721	27,681	62,318	30.76%	43.23%
46300 Federal Grants Other Entities	10,500,000	7,821,596			7,821,596	0.00%	
46321 Special Ed - Medicaid Reimb	160,000	160,000	41,126	193,971	(33,971)	121.23%	47.96%
46998 USDA Commodities	550,000	550,000	70,527	309,994	240,005	56.36%	23.57%
Total Federal Special Purpose	31,217,253	27,778,558	3,218,117	7,746,135	20,032,422	27.89%	22.27%
Revenues From Other Districts							
47100 Program Participation				888	(888)		
47121 Special Education Other Dist	1,500,000	1,500,000		512,895	987,104	34.19%	31.67%
47199 Transp - Other Districts				460	(460)		
Total Revenues From Other Districts	1,500,000	1,500,000		514,244	985,755	34.28%	31.67%
Revenues From Other Entities							
48198 School Food Services	40,000	40,000	5,898	16,240	23,759	40.60%	26.44%
48200 Private Foundations	80,000	80,000	5,000	8,000	72,000	10.00%	
Total Revenues From Other Entities	120,000	120,000	10,898	24,240	95,759	20.20%	45.92%
Total Revenues	373,806,675	373,806,675	28,043,107	144,879,364	228,927,310	38.76%	38.08%
Other Financing Sources							
49300 Sale of Equipment	75,000	75,000			75,000	0.00%	490.90%
Total Other Financing Sources	75,000	75,000			75,000	0.00%	490.90%
Total Revenues and Other Financing Sources	373,881,675	373,881,675	28,043,107	144,879,364	229,002,310	38.75%	38.09%

General Fund
Expenditures by State Program
For the Period Ending January 31, 2023

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Regular Instruction								
01 Basic Education	211,656,267	222,684,291	18,024,866	92,388,706	4,755,600	125,539,984	41.49%	41.05%
02 Alternative Learning Experience	4,440,572	4,440,572	318,985	1,677,206	2,500	2,760,865	37.77%	41.89%
03 Dropout Reengagement	517,358	517,358	50,966	193,843	25,720	297,794	37.47%	47.59%
Total Regular Instruction	216,614,197	227,642,221	18,394,818	94,259,757	4,783,820	128,598,643	41.41%	41.11%
Federal Special Purpose								
11 SLFRF	239,528	239,528				239,528	0.00%	
12 ESSER II			879	5,570		(5,570)		24.49%
13 ESSER III	5,366,560	5,366,560	392,268	2,217,319	191,649	2,957,591	41.32%	19.33%
14 ESSER III SLL	1,052,966	1,052,966	106,514	536,324		516,641	50.93%	0.02%
Total Federal Special Purpose	6,659,054	6,659,054	499,662	2,759,214	191,649	3,708,190	41.44%	20.01%
Special Education Instruction								
21 Special Education	47,299,877	47,299,877	3,758,365	18,185,451	1,128,829	27,985,596	38.45%	37.03%
23 Special Education ARP IDEA	563,149	563,149	4,056	57,259	53,055	452,834	10.17%	1.23%
24 Federal Special Education	3,932,098	3,932,098	397,080	1,926,993		2,005,104	49.01%	51.87%
Total Special Education Instruction	51,795,124	51,795,124	4,159,502	20,169,704	1,181,884	30,443,535	38.94%	37.50%
Vocational Education								
31 Career & Technical Education	12,057,721	13,177,961	955,413	4,579,206	300,374	8,298,380	34.75%	34.92%
34 CTE Middle School Grant	3,360,815	3,680,753	243,237	1,276,911	23,719	2,380,122	34.69%	31.27%
38 CTE Carl Perkins Grant	115,718	115,718	1,354	126,350	35	(10,667)	109.19%	99.64%
Total Vocational Education	15,534,254	16,974,432	1,200,005	5,982,468	324,128	10,667,835	35.24%	34.66%
Compensatory Education								
51 Title I, Federal Disadvantaged	3,328,583	3,328,583	300,912	1,361,475		1,967,107	40.90%	44.27%
52 Federal School Improvement	671,834	671,834	36,782	241,523	5,950	424,360	35.95%	64.65%
55 Learning Assistance Program	6,550,238	6,782,519	520,353	2,727,319		4,055,199	40.21%	40.24%
58 State Special Pilot	1,613,238	1,613,238	28,571	251,718	23,324	1,338,195	15.60%	19.46%
64 Fed Limited English Proficiency	197,959	197,959	13,063	66,046		131,912	33.36%	35.49%
65 Transitional Bilingual -State	3,056,626	3,056,626	255,771	1,217,639	2,250	1,836,736	39.84%	39.62%
67 Indian Ed Johnson OMalley	5,000	17,298	641	4,615		12,682	26.68%	14.20%
68 Indian Ed Title IV	139,901	139,901	11,357	53,136		86,764	37.98%	41.31%

**General Fund
Expenditures by State Program
For the Period Ending January 31, 2023**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Total Compensatory Education	15,563,379	15,807,958	1,167,454	5,923,475	31,524	9,852,958	37.47%	39.98%
Other Instructional Programs								
74 State Highly Capable	613,324	613,324	37,709	186,956		426,367	30.48%	9.38%
78 Federal Youth Training Program	137,496	137,496	8,707	42,443		95,052	30.87%	30.85%
79 Other Instructional Programs	2,664,321	(10,413,743)	14,969	73,691		(10,487,434)	-0.71%	39.98%
Total Other Instructional Programs	3,415,141	(9,662,923)	61,386	303,091		(9,966,014)	-3.14%	18.31%
Community Services								
89 Community Service	1,421,530	1,519,732	105,311	327,435	108,121	1,084,175	21.55%	27.78%
Total Community Services	1,421,530	1,519,732	105,311	327,435	108,121	1,084,175	21.55%	27.78%
Support Services								
97 District Wide Support	51,967,037	52,293,183	3,496,761	21,881,256	2,454,854	27,957,072	41.84%	47.18%
98 School Food Services	8,656,113	8,596,791	754,922	3,563,782	1,914,902	3,118,106	41.45%	41.77%
99 Pupil Transportation	13,245,498	13,245,755	1,134,928	5,917,577	1,656,001	5,672,176	44.68%	40.51%
Total Support Services	73,868,648	74,135,729	5,386,613	31,362,616	6,025,757	36,747,355	42.30%	45.19%
Total Expenditures	384,871,327	384,871,327	30,974,754	161,087,763	12,646,883	211,136,680	41.85%	40.00%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	384,871,327	384,871,327	30,974,754	161,087,763	12,646,883	211,136,680	41.85%	40.00%



**Transportation Vehicle Fund
Budget Status
For the Period Ending January 31, 2023**

	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	16,829	67,239		(45,922)	315.42%	9.13%
State, Special Purpose							
State Transp Reimbursement	1,450,000				1,450,000	0.00%	0.00%
Federal Special Purpose							
Total Revenues	1,471,317	16,829	67,239		1,404,078	4.57%	0.10%
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)	16,828	67,238				
Beginning Fund Balance	4,195,281		4,477,332				
Ending Fund Balance			4,544,571				



**Capital Projects
Budget Status
For the Period Ending January 31, 2023**

	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		157	545		(545)		
Local Support Non-Tax	2,102,256	179,876	901,147		1,201,109	42.87%	181.97%
State, Special Purpose	11,248,198				11,248,198	0.00%	13.72%
Federal Special Purpose	500,000				500,000	0.00%	
Revenues From Other Entities							
Total Revenues	13,850,454	180,033	901,692		12,948,762	6.51%	43.41%
Expenditures							
Sites	1,893,600	8,316	344,269	2,566,490	1,549,331	18.18%	11.63%
Buildings	14,704,800	2,673,913	7,301,686	5,677,050	7,403,114	49.66%	35.72%
Equipment	7,421,600	73,150	569,062	481,307	6,852,538	7.67%	12.92%
Energy							
Sale & Lease							
Bond/Levy Issue				4,304			
Total Expenditures	24,020,000	2,755,379	8,215,017	8,729,151	15,804,983	34.20%	32.80%
Other Financing Sources (Uses)							
Sale of Real Property		5,000	10,000		(10,000)		
Total Other Financing Sources (Uses)		5,000	10,000		(10,000)		
Change in Fund Balance	(10,169,546)	(2,570,342)	(7,303,325)				
Beginning Fund Balance	37,454,075		41,712,463				
Ending Fund Balance	27,284,529		34,409,137				



Debt Service
Budget Status
For the Period Ending January 31, 2023

	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	50,894	18,073,853	16,949,257	51.61%	43.98%
Local Support Non-Tax	15,021	20,553	218,997	(203,976)	1,457.94%	31.55%
Total Revenues	35,038,131	71,447	18,292,850	16,745,281	52.21%	43.97%
Expenditures						
Bond Issuance Costs	400,000		323,910	76,090	80.98%	0.17%
Principal Payments	31,895,000		23,715,000	8,180,000	74.35%	100.00%
Interest Long Term Debt	13,759,950		6,500,723	7,259,227	47.24%	51.62%
Total Expenditures	46,054,950		30,539,633	15,515,317	66.31%	78.54%
Other Financing Sources (Uses)						
Sale of Refunded Bonds			45,282,106	45,282,106		
Other Financing Uses			(45,589,466)	(45,589,466)		
Total Other Financing Sources (Uses)			(307,360)	(307,360)		
Change in Fund Balance	(11,016,819)	71,447	(12,554,143)			
Beginning Fund Balance	17,600,170		18,254,223			
Ending Fund Balance	6,583,351		5,700,080			



Associated Student Body Fund
Budget Status
For the Period Ending January 31, 2023

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
General Student Body	1,845,530	31,899	489,258		1,356,271	26.51%	19.54%
Athletics	1,509,730	69,937	412,970		1,096,759	27.35%	20.10%
Classes	236,650		9,760		226,890	4.12%	0.00%
Clubs	2,458,643	70,579	333,868		2,124,774	13.58%	13.32%
Private Money	349,350	210	10,579		338,770	3.03%	2.91%
Total Revenues	6,399,903	172,626	1,256,437		5,143,465	19.63%	15.59%
Expenditures							
General Student Body	1,660,542	18,740	171,745		1,488,796	10.34%	5.54%
Athletics	1,712,650	78,045	429,369		1,283,280	25.07%	18.20%
Classes	239,200	1,715	15,756		223,443	6.59%	0.00%
Clubs	2,446,983	65,457	323,426		2,123,556	13.22%	10.58%
Private Money	347,585	168	7,039		340,545	2.03%	3.20%
Total Expenditures	6,406,960	164,128	947,337		5,459,623	14.79%	13.06%
Transfers In							
General Student Body		7,447	14,228				
Athletics			40,131				
Classes							
Clubs			8,013				
Private Money			453				
Total Transfers In		7,447	62,826				
Transfers Out							
General Student Body		(7,447)	(25,906)				
Athletics			(36,238)				
Classes							
Clubs			(682)				
Private Money							
Total Transfers Out		(7,447)	(62,826)				
Change in Fund Balance	(7,057)	8,498	309,100				
Beginning Fund Balance	1,831,095		1,886,321				
Ending Fund Balance	1,824,038		2,195,421				



Private Purpose Trust Fund
Statement of Changes in Fiduciary Net Position
For the Period Ending January 31, 2023

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	600	900
Interest Allocation	2,644	10,529
Total Revenues	3,244	11,429
Expenditures		
Scholarship Awards	67	4,340
Scholarship Award Returns		(1,500)
Total Expenditures	67	2,840
Net Increase (Decrease) of Revenues Over Expenditures	3,177	8,589
Beginning Fund Balance		718,156
Ending Fund Balance		726,745

Student Enrollment – FTE

2020 - 2023

