



Key Messages

The attached November 2020 Financial Statements are presented for your information. Key messages about these statements are:

- The Operating Budget has been added to the General Fund reports. The “Percent of Budget” calculations are now based on the Operating Budget.
- Enrollment has declined for the fourth month in a row. Annual average enrollment as of December is approximately 1350 students below our original projection.
- November is the last month of substantial receipts for Fall property tax collections. Approximately \$2.1 million, \$2.4 million, and \$63,000 was received for the General, Debt Service, and Capital Projects Funds, respectively.
- Due to decreased sports and club activities during remote learning ASB revenues and expenditures continue to be down.
- The Debt Service, Transportation Vehicle and Private Purpose Trust Funds are all operating as expected.

Table of Contents

	<u>Page No.</u>
1. Combined Balance Sheet	1
2. Budget Status Reports	
• General Fund	2
Revenue and Other Financing Sources Detail	3-4
Expenditures by State Program Detail	5-6
• Transportation Vehicle Fund	7
• Capital Projects Fund	8
• Debt Service Fund	9
• Associated Student Body	10
3. Income Statement — Private Purpose Trust Fund	11
4. Enrollment Graph	12

Submitted by:

Heather Larson, Director of Accounting

Date: January 25, 2021



Combining Balance Sheet- All Funds
As of November 30, 2020

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	116,912				20,500	18,908
Cash on Hand	59,074		3,692		1,944	
Cash with County Treasurer	3,401,154	805	1,673,014	33,126,730	27,214	(185)
Minus Outstanding Warrants	(1,246,913)		(1,545,289)		(21,456)	(44)
Taxes Receivable	752,933		22,103	851,407		
Accounts Receivable	51,514					
Inventory-Supplies & Materials	320,307					
Inventory-Lunchrooms	310,033					
Inventory-USDA Commodities	537,800					
Investments	53,784,521	3,515,009	113,832,808	583,663	1,801,124	715,328
Total Assets	58,087,335	3,515,814	113,986,328	34,561,800	1,829,326	734,007
Liabilities						
Accounts Payable	44					
Payroll Deductions & Taxes	302,904					
Retainage Payable	144,501		535,435			
Due to Other Government Units	9,712		10		122	
Deferred Revenue- Taxes	752,933		22,103	851,407		
Total Liabilities	1,210,094		557,548	851,407	122	
Fund Balance	56,877,239	3,515,814	113,428,781	33,710,393	1,829,205	734,007
Total Liabilities and Fund Balances	58,087,335	3,515,814	113,986,329	34,561,799	1,829,327	734,007



**General Fund
Budget Status
For the Period Ending November 30, 2020**

	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	33,789,300	43,147,578	2,112,249	14,613,524		28,534,053	33.87%	39.78%
Local Support Non-Tax	6,307,360	2,642,360	127,062	934,282		1,708,077	35.36%	41.63%
State, General Purpose	220,540,792	207,822,654	12,265,642	49,265,988		158,556,665	23.71%	21.95%
State, Special Purpose	48,562,846	46,593,670	2,270,284	9,630,130		36,963,539	20.67%	20.04%
Federal, General Purpose	57,000	17,000				17,000	0.00%	0.00%
Federal, Special Purpose	14,798,722	23,850,758	2,384,338	3,797,901		20,052,856	15.92%	12.83%
Revenues From Other Districts	1,300,000	1,300,000				1,300,000	0.00%	0.00%
Revenues From Other Entities	58,000	40,000	11	21		39,979	0.05%	11.59%
Total Revenues	325,414,020	325,414,020	19,159,588	78,241,848		247,172,171	24.04%	23.30%
Expenditures by Program								
Regular Instruction	192,325,626	191,966,061	14,135,769	41,691,911	1,166,904	149,107,245	21.72%	21.49%
Special Education Instruction	46,168,731	46,054,000	3,452,292	10,056,846	1,296,967	34,700,186	21.84%	21.40%
Vocational Education	14,651,722	15,303,800	915,697	3,150,773	282,736	11,870,290	20.59%	18.62%
Compensatory Education	13,896,052	15,357,200	1,115,140	3,097,001	26,580	12,233,618	20.17%	19.24%
Other Instructional Programs	3,387,878	2,116,245	67,366	202,234		1,914,010	9.56%	23.76%
Community Services	1,083,737	1,103,737	87,001	185,944	95,935	821,857	16.85%	22.73%
Support Services	62,686,315	62,299,017	7,480,817	16,109,585	6,756,787	39,432,644	25.86%	26.89%
Total Expenditures	334,200,061	334,200,060	27,254,083	74,494,299	9,625,909	250,079,851	22.29%	22.27%
Other Financing Sources (Uses)								
Sale of Equipment	5,000	5,000	1,696	2,305		2,695	46.10%	75.54%
Total Other Financing Sources (Uses)	5,000	5,000	1,696	2,305		2,695	46.10%	75.54%
Changes in Fund Balance	(8,781,041)	(8,781,040)	(8,092,798)	3,749,853				
Beginning Fund Balance	49,782,723	53,127,385		53,127,385				
Ending Fund Balance	41,001,682	44,346,345		56,877,239				



**General Fund
Revenues and Other Financing Sources
For the Period Ending November 30, 2020**

	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	33,789,300	43,147,578	2,112,076	14,612,811	28,534,766	33.87%	39.78%
41500 Timber Excise Tax			172	713	(713)		
Total Local Taxes	33,789,300	43,147,578	2,112,249	14,613,524	28,534,053	33.87%	39.78%
Local Support Non-Tax							
42100 Tuition & Fees	211,500	46,500	11,027	30,599	15,900	65.81%	234.95%
42200 Sale of Goods & Services	902,160	997,160	15,767	556,515	440,644	55.81%	66.18%
42231 CTE Sale of Goods/Svc	500	500			500	0.00%	0.80%
42289 Community Services	105,000	30,000			30,000	0.00%	76.01%
42298 FNS Ticket Sales	2,900,000	100,000	370	5,506	94,493	5.51%	41.80%
42300 Investment Earnings	800,000	200,000	8,186	24,636	175,363	12.32%	26.33%
42500 Gifts & Donations	130,000	130,000	18,910	25,454	104,545	19.58%	21.40%
42501 Rebates	370,000	370,000	41,138	62,078	307,921	16.78%	19.57%
42600 Fines & Damages	53,200	98,200	6,299	18,977	79,222	19.32%	11.44%
42700 Rentals	385,000	220,000	1,596	2,296	217,703	1.04%	20.15%
42800 Insurance Recoveries	200,000	200,000		9,920	190,079	4.96%	2.75%
42910 E-Rate	250,000	250,000	23,766	198,297	51,702	79.32%	112.28%
Total Local Support Non-Tax	6,307,360	2,642,360	127,062	934,282	1,708,077	35.36%	41.63%
State, General Purpose							
43100 State Apportionment	205,661,056	193,755,644	10,281,789	45,239,873	148,515,770	23.35%	21.69%
43121 State Apportionment SPED	6,913,086	6,547,270	345,624	1,520,747	5,026,522	23.23%	22.00%
43300 Local Effort Assistance	7,966,650	7,519,740	1,638,228	2,505,366	5,014,373	33.32%	28.22%
Total State, General Purpose	220,540,792	207,822,654	12,265,642	49,265,988	158,556,665	23.71%	21.95%
State, Special Purpose							
44121 Special Education	28,549,716	26,621,912	1,359,330	5,981,054	20,640,857	22.47%	21.19%
44155 Learning Assistance	6,258,672	6,258,672	315,779	1,389,429	4,869,242	22.20%	22.05%
44158 Special & Pilot Programs	1,529,298	1,597,138	105,624	105,624	1,491,513	6.61%	1.20%
44165 Transitional Bilingual	2,388,883	2,319,257			2,319,257	0.00%	0.00%
44174 Highly Capable	694,075	654,489	34,703	152,696	501,792	23.33%	22.00%
44198 School Food Services	45,264	45,264			45,264	0.00%	10.42%
44199 Transportation Operations	9,096,938	9,096,938	454,846	2,001,326	7,095,611	22.00%	22.39%
Total State, Special Purpose	48,562,846	46,593,670	2,270,284	9,630,130	36,963,539	20.67%	20.04%
Federal, General Purpose							
45300 Impact Aid - Maint & Ops	15,000						0.00%
45329 Impact Aid - Special Ed	25,000						0.00%
45500 Federal Forests	17,000	17,000			17,000	0.00%	0.00%
Total Federal, General Purpose	57,000	17,000			17,000	0.00%	0.00%
Federal, Special Purpose							



**General Fund
Revenues and Other Financing Sources
For the Period Ending November 30, 2020**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
46124 Special Education Supplemental	4,471,504	4,352,964	538,714	538,714	3,814,249	12.38%	15.25%
46138 Secondary Vocational Education	119,992	120,351			120,351	0.00%	0.00%
46151 ESEA Disadvantaged	2,899,162	3,414,921	436,788	436,788	2,978,132	12.79%	12.98%
46152 ESEA Other Title Grants	674,784	944,520	124,472	124,472	820,047	13.18%	0.00%
46164 Limited English Proficiency	166,691	249,874			249,874	0.00%	0.00%
46189 Summer Feeding Program		4,300,000	462,349	1,074,805	3,225,194	25.00%	
46198 School Food Services	3,100,000						10.48%
46267 Indian Education JOM	5,000	5,000			5,000	0.00%	118.64%
46268 Indian Education ED	81,589	81,589	18,411	18,411	63,177	22.57%	36.92%
46278 Youth Training Programs	70,000	70,000	6,595	16,353	53,646	23.36%	22.15%
46300 Federal Grants Other Entities	2,500,000	9,701,539	750,000	1,500,000	8,201,539	15.46%	
46321 Special Ed - Medicaid Reimb	160,000	160,000			160,000	0.00%	29.07%
46998 USDA Commodities	550,000	450,000	47,006	88,355	361,644	19.63%	16.29%
Total Federal, Special Purpose	14,798,722	23,850,758	2,384,338	3,797,901	20,052,856	15.92%	12.83%
Revenues From Other Districts							
47121 Special Education Other Dist	1,300,000	1,300,000			1,300,000	0.00%	0.00%
Total Revenues From Other Districts	1,300,000	1,300,000			1,300,000	0.00%	0.00%
Revenues From Other Entities							
48198 School Food Services	40,000	40,000	11	21	39,979	0.05%	7.84%
48200 Private Foundations	18,000						
Total Revenues From Other Entities	58,000	40,000	11	21	39,979	0.05%	11.59%
Total Revenues	325,414,020	325,414,020	19,159,588	78,241,848	247,172,171	24.04%	23.30%
Other Financing Sources							
49300 Sale of Equipment	5,000	5,000	1,695	2,304	2,695	46.09%	75.54%
Total Other Financing Sources	5,000	5,000	1,695	2,304	2,695	46.09%	75.54%
Total Revenues and Other Financing Sources	325,419,020	325,419,020	19,161,284	78,244,152	247,174,867	24.04%	23.31%

General Fund
Expenditures by State Program
For the Period Ending November 30, 2020

	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	189,629,833	189,270,268	13,944,343	41,069,127	1,154,651	147,046,489	21.70%	21.46%
02 Alternative Learning Experience	1,861,223	1,861,223	126,195	422,167	6,264	1,432,791	22.68%	25.56%
03 Dropout Reengagement	834,570	834,570	65,230	200,615	5,989	627,965	24.04%	22.72%
Total Regular Instruction	192,325,626	191,966,061	14,135,769	41,691,911	1,166,904	149,107,245	21.72%	21.49%
Special Education Instruction								
21 Special Education	41,889,304	41,889,304	3,191,334	9,274,485	1,296,967	31,317,851	22.14%	21.72%
24 Federal Special Education	4,279,427	4,164,696	260,957	782,361		3,382,334	18.79%	23.47%
Total Special Education Instruction	46,168,731	46,054,000	3,452,292	10,056,846	1,296,967	34,700,186	21.84%	21.40%
Vocational Education								
31 Career & Technical Education	11,865,423	12,517,153	722,871	2,312,582	188,543	10,016,027	18.48%	19.94%
34 CTE Middle School Grant	2,670,163	2,670,163	186,340	794,511	86,851	1,788,800	29.76%	12.35%
38 CTE Carl Perkins Grant	116,136	116,484	6,485	43,678	7,342	65,463	37.50%	41.85%
Total Vocational Education	14,651,722	15,303,800	915,697	3,150,773	282,736	11,870,290	20.59%	18.62%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,808,534	3,305,189	195,796	622,400		2,682,788	18.83%	20.03%
52 Federal School Improvement	653,101	914,169	77,705	140,553		773,615	15.37%	15.80%
55 Learning Assistance Program	6,057,561	6,594,367	559,136	1,513,673	10,000	5,070,693	22.95%	20.70%
58 State Special Pilot	1,457,393	1,540,986	63,634	128,762	15,330	1,396,893	8.36%	9.30%
64 Fed Limited English Proficiency	161,335	241,845	10,925	32,792		209,052	13.56%	23.44%
65 Transitional Bilingual -State	2,638,883	2,638,883	198,746	631,172	1,250	2,006,460	23.92%	21.10%
67 Indian Ed Johnson OMalley	5,000	7,516				7,516	0.00%	3.21%
68 Indian Ed Title IV	114,245	114,245	9,194	27,647		86,597	24.20%	24.96%
Total Compensatory Education	13,896,052	15,357,200	1,115,140	3,097,001	26,580	12,233,618	20.17%	19.24%
Other Instructional Programs								
74 State Highly Capable	607,240	607,240	44,364	133,117		474,122	21.92%	23.63%
78 Federal Youth Training Program	114,478	114,478	9,464	28,398		86,079	24.81%	22.66%
79 Other Instructional Programs	2,666,160	1,394,527	13,537	40,718		1,353,808	2.92%	24.97%
Total Other Instructional Programs	3,387,878	2,116,245	67,366	202,234		1,914,010	9.56%	23.76%
Community Services								
89 Community Service	1,083,737	1,103,737	87,001	185,944	95,935	821,857	16.85%	22.73%
Total Community Services	1,083,737	1,103,737	87,001	185,944	95,935	821,857	16.85%	22.73%



**General Fund
Expenditures by State Program
For the Period Ending November 30, 2020**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Support Services								
97 District Wide Support	42,012,303	41,627,480	6,065,489	12,652,286	1,982,786	26,992,407	30.39%	27.70%
98 School Food Services	7,724,737	7,724,737	500,926	1,571,231	2,313,387	3,840,118	20.34%	24.56%
99 Pupil Transportation	12,949,275	12,946,800	914,401	1,886,067	2,460,614	8,600,118	14.57%	25.44%
Total Support Services	62,686,315	62,299,017	7,480,817	16,109,585	6,756,787	39,432,644	25.86%	26.89%
Total Expenditures	334,200,061	334,200,060	27,254,083	74,494,299	9,625,909	250,079,851	22.29%	22.27%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	334,200,061	334,200,060	27,254,083	74,494,299	9,625,909	250,079,851	22.29%	22.27%



Transportation Vehicle Fund
Budget Status
For the Period Ending November 30, 2020

	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	57,233	444	1,454		55,779	2.54%	106.15%
State, Special Purpose							
State Transp Reimbursement	1,079,892				1,079,892	0.00%	0.00%
Federal, Special Purpose							
Total Revenues	1,137,125	444	1,454		1,135,671	0.13%	8.17%
Expenditures							
Vehicles							
Buses	4,663,186				4,663,186	0.00%	0.00%
Equipment Capitalized							
Total Expenditures	4,663,186				4,663,186	0.00%	0.00%
Other Financing Sources (Uses)							
Sale of Equipment							
Total Other Financing Sources (Uses)							
Change in Fund Balance	(3,526,061)	444	1,454				
Beginning Fund Balance	3,526,061		3,514,359				
Ending Fund Balance			3,515,814				



**Capital Projects
Budget Status
For the Period Ending November 30, 2020**

	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	470,000	63,872	442,207		27,793	94.09%	45.48%
Local Support Non-Tax	2,364,795	1,791,380	3,728,988		(1,364,193)	157.69%	37.92%
State, Special Purpose	8,000,000		12,822,273		(4,822,273)	160.28%	28.74%
Revenues From Other Entities							
Total Revenues	10,834,795	1,855,252	16,993,468		(6,158,673)	156.84%	29.48%
Expenditures							
Sites	3,555,000	54,557	59,191	688,186	3,495,809	1.67%	24.90%
Buildings	70,048,000	4,296,452	12,835,423	46,519,372	57,212,577	18.32%	22.08%
Equipment	6,597,000	32,359	344,546	83,859	6,252,454	5.22%	47.46%
Energy							
Sale & Lease				628			
Bond/Levy Issue				4,304			
Total Expenditures	80,200,000	4,383,368	13,239,160	47,296,349	66,960,840	16.51%	23.48%
Other Financing Sources (Uses)							
Sale of Equipment							
Total Other Financing Sources (Uses)							
Change in Fund Balance	(69,365,205)	(2,528,113)	3,754,308				
Beginning Fund Balance	117,529,262		109,674,472				
Ending Fund Balance	48,164,057		113,428,781				



**Debt Service
Budget Status
For the Period Ending November 30, 2020**

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues						
Local Taxes	38,115,940	2,474,042	17,146,689	20,969,251	44.99%	49.62%
Local Support Non-Tax	120,793	4,041	9,455	111,338	7.83%	24.38%
Total Revenues	38,236,733	2,478,083	17,156,144	21,080,589	44.87%	49.45%
Expenditures						
Bond Issuance Costs	250,000		1,200	248,800	0.48%	
Principal Payments	22,435,000			22,435,000	0.00%	0.00%
Interest Long Term Debt	15,935,894			15,935,894	0.00%	0.00%
Total Expenditures	38,620,894		1,200	38,619,694	0.00%	0.00%
Other Financing Sources (Uses)						
Total Other Financing Sources (Uses)						0.0%
Change in Fund Balance	(384,161)	2,478,082	17,154,943			
Beginning Fund Balance	15,392,397		16,555,449			
Ending Fund Balance	15,008,236		33,710,393			



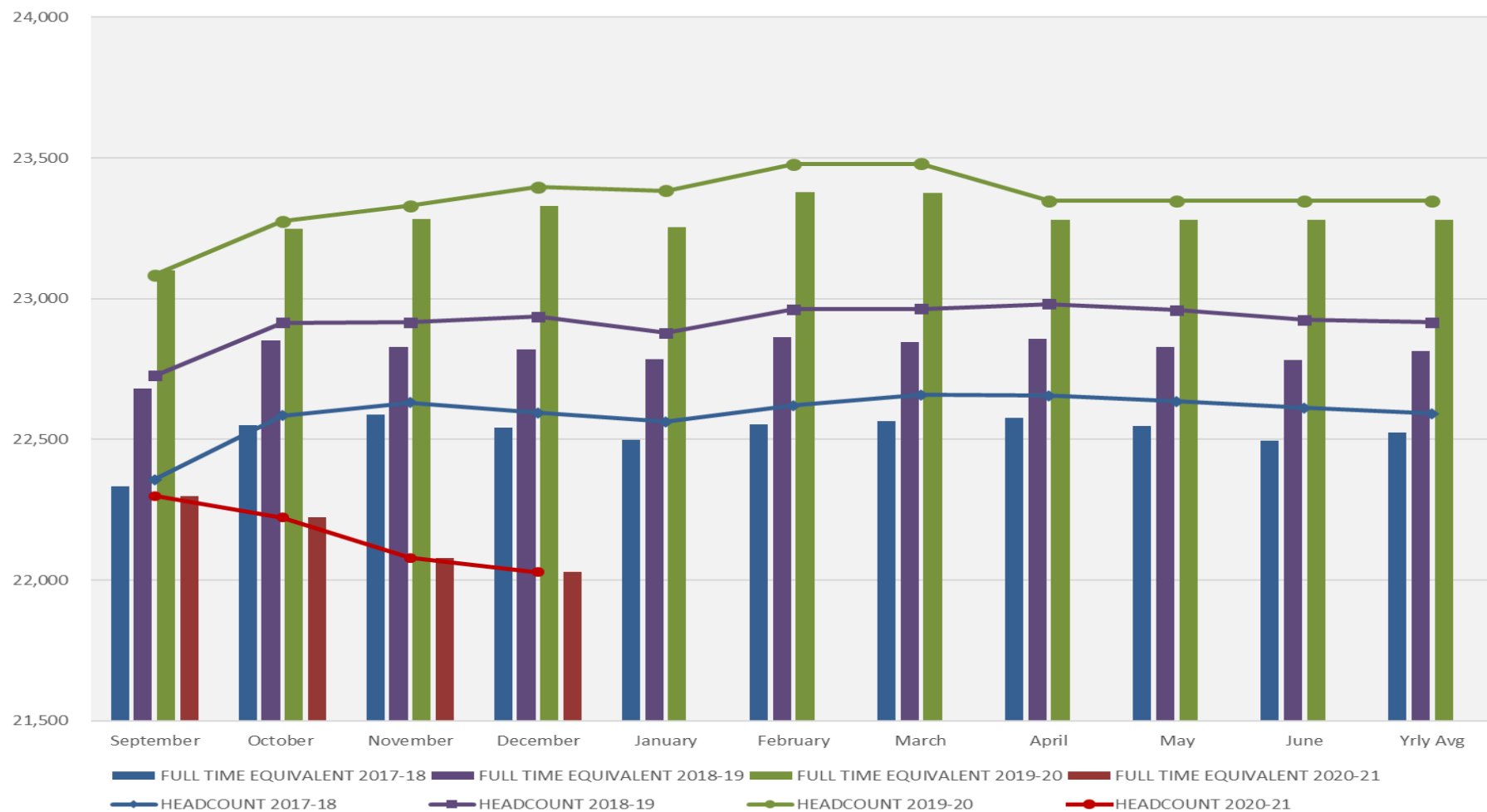
Associated Student Body Fund
Budget Status
For the Period Ending November 30, 2020

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
General Student Body	1,924,737	1,290	11,809		1,912,927	0.61%	26.93%
Athletics	1,444,116	521	8,285		1,435,830	0.57%	17.99%
Classes	226,575		260		226,315	0.11%	0.66%
Clubs	2,168,152	12,926	34,706		2,133,445	1.60%	16.95%
Private Money	436,447	471	1,361		435,085	0.31%	4.02%
Total Revenues	6,200,027	15,208	56,423		6,143,603	0.91%	18.56%
Expenditures							
General Student Body	1,489,773	2,107	11,850	500	1,477,422	0.80%	8.61%
Athletics	1,617,825	873	64,292		1,553,532	3.97%	15.68%
Classes	215,250				215,250	0.00%	6.08%
Clubs	2,096,136	22,339	57,250		2,038,885	2.73%	9.42%
Private Money	438,009	874	874		437,135	0.20%	1.49%
Total Expenditures	5,856,993	26,194	134,268	500	5,722,224	2.29%	14.41%
Transfers In							
General Student Body			1,500				
Athletics		50	6,340				
Classes			2,500				
Clubs			5,300				
Private Money							
Total Transfers In		50	15,640				
Transfers Out							
General Student Body			(11,590)				
Athletics		(50)	(50)				
Classes			(4,000)				
Clubs							
Private Money							
Total Transfers Out		(50)	(15,640)				
Change in Fund Balance	343,034	(10,985)	(77,844)				
Beginning Fund Balance	1,663,359		1,907,050				
Ending Fund Balance	2,006,393		1,829,205				



**Private Purpose Trust Fund
Income Statement
For the Period Ending November 30, 2020**

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue		100
Interest Allocation	90	311
Total Revenues	90	411
Expenditures		
Scholarship Awards	462	1,332
Total Expenditures	462	1,332
Net Increase (Decrease) of Revenues Over Expenditures	(372)	(920)
Beginning Fund Balance		734,928
Ending Fund Balance		734,007



STUDENT FTE & HEADCOUNT 2018 - 2021