



Key Messages

The attached February 2021 Financial Statements are presented for your information. Key messages about these statements are:

- As of February we are half-way through the fiscal year. Revenues are at 44.39% and expenditures are at 43.68% of the operating budget.
- In February we start to see the spring tax collection, revenues are expected to rise over the next 2 months.
- ASB activity remains low, however as secondary students return to school, we expect an increase to sports and club activities and a corresponding increase to revenues and expenditures.
- The Debt Service, Transportation Vehicle and Private Purpose Trust Funds are all operating as expected.

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Submitted by:

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Date: April 5th, 2021



Combining Balance Sheet- All Funds
As of February 28, 2021

	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	82,652	22,602	11,178		5,752	
Cash with County Treasurer	1,876,914	(32)	615,572	657,919	22,134	765
Minus Outstanding Warrants	(799,586)		(420,339)		(20,090)	
Taxes Receivable	51,354,767		11,919	36,286,049		
Due from Other Government	379,785				315	
Accounts Receivable	52,965					
Inventory-Supplies & Materials	300,242					
Inventory-Lunchrooms	321,902					
Inventory-USDA Commodities	676,362					
Prepaid Expenses	1,381					
Investments	49,185,235	3,246,161	102,071,251	3,392,583	1,791,727	704,556
Total Assets	103,549,531	3,268,731	102,289,581	40,336,551	1,820,338	724,229
Liabilities						
Payroll Deductions & Taxes	486,130					
Retainage Payable	98,540		549,070			
Due to Other Government Units	5,680				543	
Deferred Revenue- Taxes	51,354,767		11,919	36,286,049		
Total Liabilities	51,945,117		560,989	36,286,049	543	
Fund Balance	51,604,412	3,268,731	101,728,591	4,050,502	1,819,794	724,228
Total Liabilities and Fund Balances	103,549,529	3,268,731	102,289,580	40,336,551	1,820,337	724,228



**General Fund
Budget Status
For the Period Ending February 28, 2021**

	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	912,364	15,819,167		27,328,410	36.66%	42.12%
Local Support Non-Tax	6,307,360	2,642,360	63,716	1,164,478		1,477,881	44.07%	68.93%
State, General Purpose	220,540,792	207,822,654	17,885,046	99,551,254		108,271,399	47.90%	47.82%
State, Special Purpose	48,562,846	46,593,670	4,010,546	20,325,601		26,268,068	43.62%	46.56%
Federal, General Purpose	57,000	17,000	293,749	293,749		(276,749)	1,727.94%	0.00%
Federal, Special Purpose	14,798,722	23,850,758	689,495	6,447,922		17,402,835	27.03%	41.99%
Revenues From Other Districts	1,300,000	1,300,000	379,251	782,477		517,522	60.19%	46.34%
Revenues From Other Entities	58,000	40,000	1	65,143		(25,143)	162.86%	51.59%
Total Revenues	325,414,020	325,414,020	24,234,170	144,449,795		180,964,224	44.39%	47.25%
Expenditures by Program								
Regular Instruction	192,325,626	191,966,062	14,752,660	84,493,932	4,974,600	102,497,529	44.02%	43.90%
Special Education Instruction	46,168,731	46,054,000	3,505,356	20,637,565	1,114,335	24,302,099	44.81%	44.80%
Vocational Education	14,651,722	15,303,800	947,486	6,050,547	541,979	8,711,273	39.54%	40.62%
Compensatory Education	13,896,052	15,357,200	1,014,944	6,126,333	121,424	9,109,442	39.89%	39.22%
Other Instructional Programs	3,387,878	2,116,245	68,745	405,657		1,710,587	19.17%	48.20%
Community Services	1,083,737	1,103,737	42,557	304,951	85,273	713,512	27.63%	45.66%
Support Services	62,686,315	62,299,017	4,050,139	27,961,016	6,305,731	28,032,269	44.88%	49.51%
Total Expenditures	334,200,061	334,200,061	24,381,889	145,980,005	13,143,342	175,076,713	43.68%	44.74%
Other Financing Sources (Uses)								
Sale of Equipment	5,000	5,000	4,744	7,236		(2,236)	144.72%	93.47%
Total Other Financing Sources (Uses)	5,000	5,000	4,744	7,236		(2,236)	144.72%	93.47%
Changes in Fund Balance	(8,781,041)	(8,781,041)	(142,974)	(1,522,973)				
Beginning Fund Balance	49,782,723	53,127,385		53,127,385				
Ending Fund Balance	41,001,682	44,346,344		51,604,412				



**General Fund
Revenues and Other Financing Sources
For the Period Ending February 28, 2021**

	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	911,519	15,817,609	27,329,968	36.66%	42.11%
41500 Timber Excise Tax			845	1,558	(1,558)		
Total Local Taxes	33,789,300	43,147,578	912,364	15,819,167	27,328,410	36.66%	42.12%
Local Support Non-Tax							
42100 Tuition & Fees	211,500	46,500	24,763	70,329	(23,829)	151.25%	457.04%
42200 Sale of Goods & Services	902,160	997,160	23,187	643,203	353,956	64.50%	87.52%
42231 CTE Sale of Goods/Svc	500	500			500	0.00%	3.47%
42289 Community Services	105,000	30,000			30,000	0.00%	97.31%
42298 FNS Ticket Sales	2,900,000	100,000	768	6,918	93,081	6.92%	76.23%
42300 Investment Earnings	800,000	200,000	5,062	43,350	156,649	21.68%	48.92%
42500 Gifts & Donations	130,000	130,000	5,220	51,381	78,618	39.52%	38.19%
42501 Rebates	370,000	370,000	188	99,650	270,349	26.93%	31.26%
42600 Fines & Damages	53,200	98,200	3,294	28,027	70,172	28.54%	16.28%
42700 Rentals	385,000	220,000	230	6,845	213,154	3.11%	51.66%
42800 Insurance Recoveries	200,000	200,000	1,000	16,474	183,525	8.24%	28.60%
42910 E-Rate	250,000	250,000		198,297	51,702	79.32%	112.28%
Total Local Support Non-Tax	6,307,360	2,642,360	63,716	1,164,478	1,477,881	44.07%	68.93%
State, General Purpose							
43100 State Apportionment	205,661,056	193,755,644	17,300,254	93,706,094	100,049,549	48.36%	48.47%
43121 State Apportionment SPED	6,913,086	6,547,270	584,791	3,147,155	3,400,114	48.07%	49.51%
43300 Local Effort Assistance	7,966,650	7,519,740		2,698,004	4,821,735	35.88%	30.39%
Total State, General Purpose	220,540,792	207,822,654	17,885,046	99,551,254	108,271,399	47.90%	47.82%
State, Special Purpose							
44121 Special Education	28,549,716	26,621,912	2,248,552	11,981,700	14,640,211	45.01%	47.01%
44155 Learning Assistance	6,258,672	6,258,672	568,430	3,063,209	3,195,462	48.94%	48.61%
44158 Special & Pilot Programs	1,529,298	1,597,138	38,726	235,487	1,361,650	14.74%	14.89%
44165 Transitional Bilingual	2,388,883	2,319,257	1,096,423	1,096,423	1,222,833	47.27%	53.00%
44174 Highly Capable	694,075	654,489	58,413	316,532	337,956	48.36%	49.21%
44198 School Food Services	45,264	45,264		38,957	6,306	86.07%	64.32%
44199 Transportation Operations	9,096,938	9,096,938		3,593,290	5,503,647	39.50%	46.79%
Total State, Special Purpose	48,562,846	46,593,670	4,010,546	20,325,601	26,268,068	43.62%	46.56%
Federal, General Purpose							



**General Fund
Revenues and Other Financing Sources
For the Period Ending February 28, 2021**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
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	293,749	293,749	(276,749)	1,727.94%	0.00%
Total Federal, General Purpose	57,000	17,000	293,749	293,749	(276,749)	1,727.94%	0.00%
Federal, Special Purpose							
46124 Special Education Supplemental	4,471,504	4,352,964	279,182	1,366,687	2,986,276	31.40%	37.58%
46138 Secondary Vocational Education	119,992	120,351	39,904	91,621	28,729	76.13%	60.71%
46151 ESEA Disadvantaged	2,899,162	3,414,921	211,087	1,051,152	2,363,768	30.78%	33.17%
46152 ESEA Other Title Grants	674,784	944,520	32,328	265,158	679,361	28.07%	26.89%
46164 Limited English Proficiency	166,691	249,874			249,874	0.00%	36.49%
46189 Summer Feeding Program		4,300,000		1,755,630	2,544,369	40.83%	
46198 School Food Services	3,100,000						58.28%
46267 Indian Education JOM	5,000	5,000			5,000	0.00%	118.64%
46268 Indian Education ED	81,589	81,589	9,203	46,317	35,271	56.77%	68.29%
46278 Youth Training Programs	70,000	70,000	6,849	36,372	33,627	51.96%	49.42%
46300 Federal Grants Other Entities	2,500,000	9,701,539		1,500,004	8,201,535	15.46%	
46321 Special Ed - Medicaid Reimb	160,000	160,000	44,532	57,122	102,877	35.70%	73.39%
46998 USDA Commodities	550,000	450,000	66,406	277,856	172,143	61.75%	45.75%
Total Federal, Special Purpose	14,798,722	23,850,758	689,495	6,447,922	17,402,835	27.03%	41.99%
Revenues From Other Districts							
47121 Special Education Other Dist	1,300,000	1,300,000	379,251	782,477	517,522	60.19%	46.34%
Total Revenues From Other Districts	1,300,000	1,300,000	379,251	782,477	517,522	60.19%	46.34%
Revenues From Other Entities							
48198 School Food Services	40,000	40,000	1	37	39,963	0.09%	35.41%
48200 Private Foundations	18,000			65,106	(65,106)		
Total Revenues From Other Entities	58,000	40,000	1	65,143	(25,143)	162.86%	51.59%
Total Revenues	325,414,020	325,414,020	24,234,170	144,449,795	180,964,224	44.39%	47.25%
Other Financing Sources							
49300 Sale of Equipment	5,000	5,000	4,744	7,236	(2,236)	144.73%	93.47%
Total Other Financing Sources	5,000	5,000	4,744	7,236	(2,236)	144.73%	93.47%
Total Revenues and Other Financing Sources	325,419,020	325,419,020	24,238,915	144,457,031	180,961,988	44.39%	47.25%

**General Fund
Expenditures by State Program
For the Period Ending February 28, 2021**

	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	189,270,269	14,564,223	83,179,755	4,962,498	101,128,015	43.95%	43.86%
02 Alternative Learning Experience	1,861,223	1,861,223	124,957	888,648	6,811	965,763	47.75%	49.19%
03 Dropout Reengagement	834,570	834,570	63,479	425,527	5,291	403,751	50.99%	45.67%
Total Regular Instruction	192,325,626	191,966,062	14,752,660	84,493,932	4,974,600	102,497,529	44.02%	43.90%
Special Education Instruction								
21 Special Education	41,889,304	41,889,304	3,184,236	18,993,673	1,114,335	21,781,295	45.34%	44.98%
24 Federal Special Education	4,279,427	4,164,696	321,119	1,643,891		2,520,804	39.47%	45.25%
Total Special Education Instruction	46,168,731	46,054,000	3,505,356	20,637,565	1,114,335	24,302,099	44.81%	44.80%
Vocational Education								
31 Career & Technical Education	11,865,423	12,517,153	761,599	4,607,418	453,678	7,456,056	36.81%	41.92%
34 CTE Middle School Grant	2,670,163	2,670,163	160,449	1,327,327	88,301	1,254,534	49.71%	33.78%
38 CTE Carl Perkins Grant	116,136	116,484	25,436	115,801		682	99.41%	80.69%
Total Vocational Education	14,651,722	15,303,800	947,486	6,050,547	541,979	8,711,273	39.54%	40.62%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,808,534	3,305,189	218,393	1,259,098		2,046,090	38.09%	40.78%
52 Federal School Improvement	653,101	914,169	35,010	293,440		620,728	32.10%	40.49%
55 Learning Assistance Program	6,057,561	6,594,367	482,280	2,942,747	7,000	3,644,619	44.63%	41.43%
58 State Special Pilot	1,457,393	1,540,986	43,881	251,314	113,174	1,176,497	16.31%	19.53%
64 Fed Limited English Proficiency	161,335	241,845	10,929	65,567		176,277	27.11%	43.76%
65 Transitional Bilingual -State	2,638,883	2,638,883	215,198	1,258,869	1,250	1,378,763	47.70%	42.42%
67 Indian Ed Johnson OMalley	5,000	7,516	50	50		7,466	0.67%	41.28%
68 Indian Ed Title IV	114,245	114,245	9,201	55,245		58,999	48.36%	52.53%
Total Compensatory Education	13,896,052	15,357,200	1,014,944	6,126,333	121,424	9,109,442	39.89%	39.22%
Other Instructional Programs								
74 State Highly Capable	607,240	607,240	44,701	266,522		340,717	43.89%	47.61%
78 Federal Youth Training Program	114,478	114,478	9,465	56,783		57,694	49.60%	46.73%
79 Other Instructional Programs	2,666,160	1,394,527	14,579	82,351		1,312,175	5.91%	51.19%

**General Fund
Expenditures by State Program
For the Period Ending February 28, 2021**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Total Other Instructional Programs	3,387,878	2,116,245	68,745	405,657		1,710,587	19.17%	48.20%
Community Services								
89 Community Service	1,083,737	1,103,737	42,557	304,951	85,273	713,512	27.63%	45.66%
Total Community Services	1,083,737	1,103,737	42,557	304,951	85,273	713,512	27.63%	45.66%
Support Services								
97 District Wide Support	42,012,303	41,627,480	2,893,834	21,240,815	1,805,867	18,580,797	51.03%	49.27%
98 School Food Services	7,724,737	7,724,737	407,998	2,869,424	2,166,929	2,688,383	37.15%	49.90%
99 Pupil Transportation	12,949,275	12,946,800	748,306	3,850,776	2,332,935	6,763,088	29.74%	50.12%
Total Support Services	62,686,315	62,299,017	4,050,139	27,961,016	6,305,731	28,032,269	44.88%	49.51%
Total Expenditures	334,200,061	334,200,061	24,381,889	145,980,005	13,143,342	175,076,713	43.68%	44.74%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	334,200,061	334,200,061	24,381,889	145,980,005	13,143,342	175,076,713	43.68%	44.74%



**Transportation Vehicle Fund
Budget Status
For the Period Ending February 28, 2021**

	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 State, Special Purpose	57,233	318	2,607		54,626	4.56%	126.43%
State Transp Reimbursement Federal, Special Purpose	1,079,892				1,079,892	0.00%	0.00%
Total Revenues	1,137,125	318	2,607		1,134,518	0.23%	9.73%
Expenditures							
Vehicles							
Buses Equipment Capitalized	4,663,186	127	271,092	349,873	4,042,221	5.81%	8.31%
Total Expenditures	4,663,186	127	271,092	349,873	4,042,221	5.81%	8.31%
Other Financing Sources (Uses)							
Sale of Equipment		22,856	22,856		(22,856)		
Total Other Financing Sources (Uses)		22,856	22,856		(22,856)		
Change in Fund Balance	(3,526,061)	23,047	(245,628)				
Beginning Fund Balance	3,526,061		3,514,359				
Ending Fund Balance			3,268,731				



**Capital Projects
Budget Status
For the Period Ending February 28, 2021**

	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	1,004	451,956		18,044	96.16%	47.68%
Local Support Non-Tax	2,364,795	240,826	4,291,436		(1,926,641)	181.47%	77.74%
State, Special Purpose	8,000,000		12,822,273		(4,822,273)	160.28%	48.07%
Revenues From Other Entities							
Total Revenues	10,834,795	241,830	17,565,665		(6,730,870)	162.12%	49.68%
Expenditures							
Sites	3,555,000	1,841	70,911	2,767,822	3,484,089	1.99%	39.25%
Buildings	70,048,000	4,189,633	25,077,679	37,407,660	44,970,321	35.80%	42.67%
Equipment	6,597,000	14,009	363,156	1,335,086	6,233,844	5.50%	61.07%
Energy							
Sale & Lease				628			
Bond/Levy Issue				4,304			
Total Expenditures	80,200,000	4,205,483	25,511,746	41,515,500	54,688,254	31.81%	43.29%
Other Financing Sources (Uses)							
Sale of Equipment			200		(200)		
Total Other Financing Sources (Uses)			200		(200)		
Change in Fund Balance	(69,365,205)	(3,963,649)	(7,945,880)				
Beginning Fund Balance	117,529,262		109,674,472				
Ending Fund Balance	48,164,057		101,728,591				



**Debt Service
Budget Status
For the Period Ending February 28, 2021**

	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	657,558	18,137,478	19,978,462	47.59%	51.68%
Local Support Non-Tax	120,793	329	10,375	110,418	8.59%	28.96%
Total Revenues	38,236,733	657,887	18,147,853	20,088,880	47.46%	51.52%
Expenditures						
Bond Issuance Costs	250,000		1,200	248,800	0.48%	
Principal Payments	22,435,000		22,435,000		100.00%	100.00%
Interest Long Term Debt	15,935,894		8,216,600	7,719,294	51.56%	51.25%
Total Expenditures	38,620,894		30,652,800	7,968,094	79.37%	77.70%
Other Financing Sources (Uses)						
Total Other Financing Sources (Uses)						77.7%
Change in Fund Balance	(384,161)	657,887	(12,504,947)			
Beginning Fund Balance	15,392,397		16,555,449			
Ending Fund Balance	15,008,236		4,050,502			



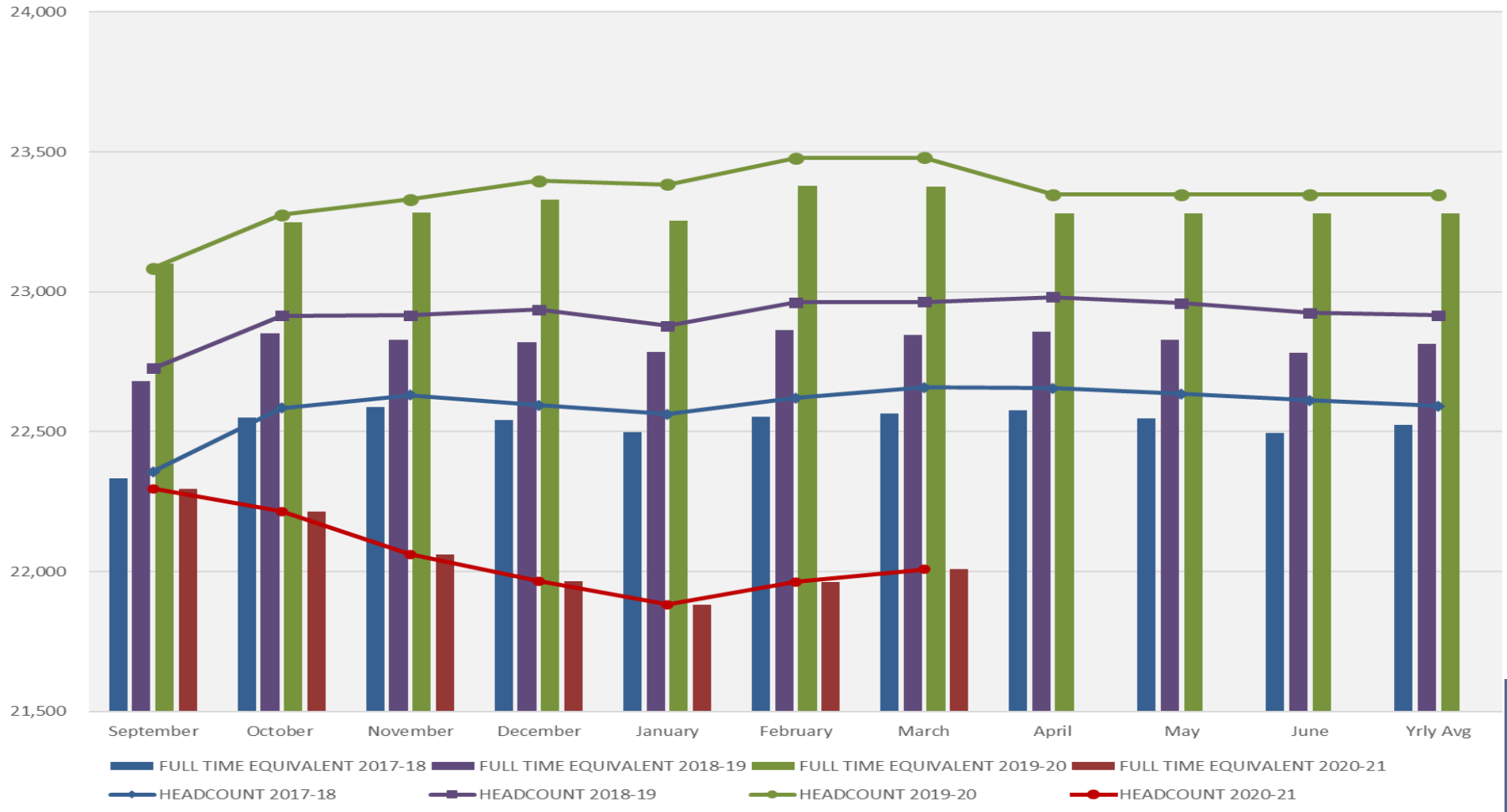
**Associated Student Body Fund
Budget Status
For the Period Ending February 28, 2021**

	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	19,845	36,061		1,888,675	1.87%	30.20%
Athletics	1,444,116	17,875	28,540		1,415,575	1.98%	28.59%
Classes	226,575		260		226,315	0.11%	0.88%
Clubs	2,168,152	35,258	103,113		2,065,038	4.76%	24.12%
Private Money	436,447	676	10,536		425,910	2.41%	6.10%
Total Revenues	6,200,027	73,655	178,511		6,021,515	2.88%	24.82%
Expenditures							
General Student Body	1,489,773	6,274	20,594	500	1,468,678	1.38%	12.09%
Athletics	1,617,825	16,860	109,420		1,508,404	6.76%	27.33%
Classes	215,250				215,250	0.00%	6.90%
Clubs	2,096,136	41,343	128,655		1,967,480	6.14%	19.65%
Private Money	438,009	1,027	7,097		430,911	1.62%	4.06%
Total Expenditures	5,856,993	65,505	265,767	500	5,590,725	4.54%	21.53%
Transfers In							
General Student Body		8,142	9,642				
Athletics			6,340				
Classes			2,500				
Clubs			5,300				
Private Money							
Total Transfers In		8,142	23,782				
Transfers Out							
General Student Body			(11,590)				
Athletics			(50)				
Classes			(4,000)				
Clubs		(8,142)	(8,142)				
Private Money							
Total Transfers Out		(8,142)	(23,782)				
Change in Fund Balance	343,034	8,150	(87,255)				
Beginning Fund Balance	1,663,359		1,907,050				
Ending Fund Balance	2,006,393		1,819,794				



**Private Purpose Trust Fund
Statement of Changes in Fiduciary Net Position
For the Period Ending February 28, 2021**

	<u>Month to Date</u>	<u>Fiscal Year to Date</u>
Revenues		
Scholarship Revenue	70,752	72,452
Interest Allocation	<u>62</u>	<u>539</u>
Total Revenues	<u>70,814</u>	<u>72,991</u>
Expenditures		
Scholarship Awards		<u>83,690</u>
Total Expenditures		<u>83,690</u>
Net Increase (Decrease) of Revenues Over Expenditures	70,814	(10,699)
Beginning Fund Balance		<u>734,928</u>
Ending Fund Balance		<u>724,228</u>



STUDENT FTE & HEADCOUNT 2018 - 2021