



Key Messages

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

- May is the last month of substantial tax collection for the spring. The General and Debt Service Funds received \$3.7 million and \$2.6 million, respectively.
- Post-legislative session, the district was awarded \$2.8 million in transportation stabilization funds and \$4.6 million in enrollment stabilization funds to address lost revenue due to the pandemic. Of the total \$7.4 million awarded, \$5.8 was received in May and the remainder of the revenue will be received in July and August.
- A new expenditure category has been added to the general fund. The “Federal Special Purpose” program is required by the state for tracking expenditures related to pandemic-related federal relief funds (ESSER— Elementary and Secondary School Emergency Relief).
- The Transportation Vehicle Fund paid for and received eight 84 passenger Bluebird, one 26 passenger Thomas Built and three 16 passenger mini-tour Thomas Built buses in May.

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Submitted by:

Heather Larson, Director of Accounting

Date: August 2, 2021



Combining Balance Sheet- All Funds

As of May 31, 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	143,835		7,484		9,039	2,258
Cash with County Treasurer	7,369,256	232,138	3,555,070	10,386,687	16,610	(719)
Minus Outstanding Warrants	(3,747,220)	(231,842)	(3,590,040)		(27,356)	
Taxes Receivable	24,620,045		6,965	17,439,463		
Due from Other Government	71,271		3,377			
Accounts Receivable	35,716					
Inventory-Supplies & Materials	291,148					
Inventory-Lunchrooms	253,274					
Inventory-USDA Commodities	640,034					
Prepaid Expenses	132,402				385	
Investments	61,418,622	1,681,868	84,424,277	12,481,110	1,769,143	714,720
Total Assets	91,345,295	1,682,164	84,407,133	40,307,260	1,788,321	735,167
Liabilities						
Accounts Payable	775				736	
Payroll Deductions & Taxes	136,559					
Retainage Payable	71,099		576,707			
Due to Other Government Units	6,036		33		577	
Deferred Revenue- Taxes	24,620,045		6,965	17,439,463		
Total Liabilities	24,834,514		583,705	17,439,463	1,313	
Fund Balance	66,510,780	1,682,164	83,823,428	22,867,797	1,787,007	735,167
Total Liabilities and Fund Balances	91,345,293	1,682,164	84,407,133	40,307,260	1,788,320	735,167



**General Fund
Budget Status
For the Period Ending May 31, 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	3,772,468	42,511,931		635,646	98.53%	93.89%
Local Support Non-Tax	6,307,360	2,642,360	77,388	1,491,274		1,151,085	56.44%	77.72%
State, General Purpose	220,540,792	207,822,654	15,184,507	152,756,094		55,066,559	73.50%	72.62%
State, Special Purpose	48,562,846	46,593,670	4,073,138	30,707,763		15,885,906	65.91%	72.44%
Federal, General Purpose	57,000	17,000		551,461		(534,461)	3,243.89%	34.12%
Federal, Special Purpose	14,798,722	23,850,758	967,898	9,220,446		14,630,311	38.66%	69.40%
Revenues From Other Districts	1,300,000	1,300,000	16,963	820,697		479,302	63.13%	91.20%
Revenues From Other Entities	58,000	40,000		65,143		(25,143)	162.86%	76.11%
Total Revenues	325,414,020	325,414,020	24,092,365	238,124,813		87,289,206	73.18%	74.66%
Expenditures by Program								
Regular Instruction	192,325,626	191,966,062	18,386,884	132,649,163	4,331,078	54,985,820	69.10%	68.52%
Federal Special Purpose					101,204	(101,204)		
Special Education Instruction	46,168,731	46,054,000	3,578,455	31,352,532	760,436	13,941,031	68.08%	69.03%
Vocational Education	14,651,722	15,303,800	1,062,743	9,272,753	707,593	5,323,453	60.59%	63.00%
Compensatory Education	13,896,052	15,357,200	1,078,273	9,287,609	235,095	5,834,495	60.48%	60.22%
Other Instructional Programs	3,387,878	2,116,245	69,352	613,396		1,502,848	28.99%	72.81%
Community Services	1,083,737	1,103,737	49,606	448,250	69,065	586,421	40.61%	142.36%
Support Services	62,686,315	62,299,017	4,626,586	41,158,832	6,107,853	15,032,331	66.07%	76.81%
Total Expenditures	334,200,061	334,200,061	28,851,901	224,782,538	12,312,324	97,105,198	67.26%	69.75%
Other Financing Sources (Uses)								
Sale of Equipment	5,000	5,000	30,612	41,119		(36,119)	822.38%	94.01%
Total Other Financing Sources (Uses)	5,000	5,000	30,612	41,119		(36,119)	822.38%	94.01%
Changes in Fund Balance	(8,781,041)	(8,781,041)	(4,728,923)	13,383,394				
Beginning Fund Balance	49,782,723	53,127,385		53,127,385				
Ending Fund Balance	41,001,682	44,346,344		66,510,780				



**General Fund
Revenues and Other Financing Sources
For the Period Ending May 31, 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	3,772,468	42,510,372	637,205	98.52%	93.88%
41500 Timber Excise Tax				1,558	(1,558)		
Total Local Taxes	33,789,300	43,147,578	3,772,468	42,511,931	635,646	98.53%	93.89%
Local Support Non-Tax							
42100 Tuition & Fees	211,500	46,500	15,681	150,623	(104,123)	323.92%	570.72%
42200 Sale of Goods & Services	902,160	997,160	21,787	737,473	259,686	73.96%	92.32%
42231 CTE Sale of Goods/Svc	500	500			500	0.00%	3.47%
42289 Community Services	105,000	30,000			30,000	0.00%	97.25%
42298 FNS Ticket Sales	2,900,000	100,000	163	7,600	92,399	7.60%	82.94%
42300 Investment Earnings	800,000	200,000	3,737	55,737	144,262	27.87%	60.72%
42500 Gifts & Donations	130,000	130,000	18,980	99,174	30,825	76.29%	49.37%
42501 Rebates	370,000	370,000	2,742	141,094	228,905	38.13%	51.80%
42600 Fines & Damages	53,200	98,200	6,548	44,768	53,431	45.59%	24.03%
42700 Rentals	385,000	220,000	2,430	18,483	201,516	8.40%	58.92%
42800 Insurance Recoveries	200,000	200,000	5,316	38,022	161,977	19.01%	39.87%
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	77,388	1,491,274	1,151,085	56.44%	77.72%
State, General Purpose							
43100 State Apportionment	205,661,056	193,755,644	13,154,598	141,484,762	52,270,881	73.02%	71.71%
43121 State Apportionment SPED	6,913,086	6,547,270	328,494	4,652,190	1,895,079	71.06%	73.26%
43300 Local Effort Assistance	7,966,650	7,519,740	1,701,414	6,619,141	900,598	88.02%	94.72%
Total State, General Purpose	220,540,792	207,822,654	15,184,507	152,756,094	55,066,559	73.50%	72.62%
State, Special Purpose							
44121 Special Education	28,549,716	26,621,912	1,296,065	17,841,552	8,780,359	67.02%	70.13%
44155 Learning Assistance	6,258,672	6,258,672	315,794	4,515,865	1,742,806	72.15%	71.66%
44158 Special & Pilot Programs	1,529,298	1,597,138	36,955	354,041	1,243,096	22.17%	30.33%
44165 Transitional Bilingual	2,388,883	2,319,257	112,014	1,613,285	705,971	69.56%	78.69%
44174 Highly Capable	694,075	654,489	32,371	465,833	188,655	71.18%	72.65%
44198 School Food Services	45,264	45,264		38,957	6,306	86.07%	84.84%
44199 Transportation Operations	9,096,938	9,096,938	2,274,112	5,867,403	3,229,534	64.50%	83.08%
44300 Other State Agencies			5,824	10,824	(10,824)		
Total State, Special Purpose	48,562,846	46,593,670	4,073,138	30,707,763	15,885,906	65.91%	72.44%
Federal, General Purpose							
45200 General Direct Federal Grants				183,982	(183,982)		



**General Fund
Revenues and Other Financing Sources
For the Period Ending May 31, 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			5,741	(5,741)		7.87%
45329 Impact Aid - Special Ed	25,000			2,060	(2,060)		15.48%
45500 Federal Forests	17,000	17,000		359,678	(342,678)	2,115.76%	84.70%
Total Federal, General Purpose	57,000	17,000		551,461	(534,461)	3,243.89%	34.12%
Federal, Special Purpose							
46124 Special Education Supplemental	4,471,504	4,352,964	289,154	2,282,161	2,070,802	52.43%	60.13%
46138 Secondary Vocational Education	119,992	120,351	2,371	99,548	20,802	82.72%	72.18%
46151 ESEA Disadvantaged	2,899,162	3,414,921	232,330	1,725,453	1,689,467	50.53%	54.51%
46152 ESEA Other Title Grants	674,784	944,520	40,632	379,207	565,312	40.15%	51.68%
46164 Limited English Proficiency	166,691	249,874	11,864	90,915	158,958	36.38%	57.03%
46189 Summer Feeding Program		4,300,000	342,891	2,553,724	1,746,275	59.39%	
46198 School Food Services	3,100,000						76.40%
46267 Indian Education JOM	5,000	5,000			5,000	0.00%	118.64%
46268 Indian Education ED	81,589	81,589	9,195	74,250	7,338	91.01%	100.17%
46278 Youth Training Programs	70,000	70,000	6,850	56,923	13,076	81.32%	77.69%
46300 Federal Grants Other Entities	2,500,000	9,701,539		1,500,000	8,201,539	15.46%	
46321 Special Ed - Medicaid Reimb	160,000	160,000	32,605	132,293	27,706	82.68%	93.90%
46998 USDA Commodities	550,000	450,000		325,966	124,033	72.44%	65.47%
Total Federal, Special Purpose	14,798,722	23,850,758	967,898	9,220,446	14,630,311	38.66%	69.40%
Revenues From Other Districts							
47100 Program Participation			2,257	4,874	(4,874)		
47121 Special Education Other Dist	1,300,000	1,300,000	14,706	815,823	484,176	62.76%	91.16%
Total Revenues From Other Districts	1,300,000	1,300,000	16,963	820,697	479,302	63.13%	91.20%
Revenues From Other Entities							
48198 School Food Services	40,000	40,000		37	39,963	0.09%	59.92%
48200 Private Foundations	18,000			65,106	(65,106)		
Total Revenues From Other Entities	58,000	40,000		65,143	(25,143)	162.86%	76.11%
Total Revenues	325,414,020	325,414,020	24,092,365	238,124,813	87,289,206	73.18%	74.66%
Other Financing Sources							
49300 Sale of Equipment	5,000	5,000	30,612	41,119	(36,119)	822.39%	94.01%
Total Other Financing Sources	5,000	5,000	30,612	41,119	(36,119)	822.39%	94.01%
Total Revenues and Other Financing Sources	325,419,020	325,419,020	24,122,978	238,165,933	87,253,086	73.19%	74.66%



General Fund
Expenditures by State Program
For the Period Ending May 31, 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	18,190,002	130,758,973	4,299,881	54,211,414	69.09%	68.41%
02 Alternative Learning Experience	1,861,223	1,861,223	129,014	1,268,844	27,552	564,826	68.17%	80.16%
03 Dropout Reengagement	834,570	834,570	67,866	621,345	3,645	209,579	74.45%	73.64%
Total Regular Instruction	192,325,626	191,966,062	18,386,884	132,649,163	4,331,078	54,985,820	69.10%	68.52%
Federal Special Purpose								
13 ESSER III					101,204	(101,204)		
Total Federal Special Purpose					101,204	(101,204)		
Special Education Instruction								
21 Special Education	41,889,304	41,889,304	3,297,661	28,862,910	760,436	12,265,957	68.90%	68.92%
24 Federal Special Education	4,279,427	4,164,696	280,793	2,489,622		1,675,073	59.78%	68.49%
Total Special Education Instruction	46,168,731	46,054,000	3,578,455	31,352,532	760,436	13,941,031	68.08%	69.03%
Vocational Education								
31 Career & Technical Education	11,865,423	12,517,153	900,481	7,335,530	602,908	4,578,714	58.60%	65.82%
34 CTE Middle School Grant	2,670,163	2,670,163	162,262	1,816,672	104,685	748,805	68.04%	50.68%
38 CTE Carl Perkins Grant	116,136	116,484		120,550		(4,066)	103.49%	85.20%
Total Vocational Education	14,651,722	15,303,800	1,062,743	9,272,753	707,593	5,323,453	60.59%	63.00%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,808,534	3,305,189	242,415	1,958,746		1,346,442	59.26%	61.53%
52 Federal School Improvement	653,101	914,169	41,623	429,336	25,000	459,832	46.96%	60.43%
55 Learning Assistance Program	6,057,561	6,594,367	503,341	4,415,780	84,891	2,093,695	66.96%	63.81%
58 State Special Pilot	1,457,393	1,540,986	50,538	403,180	123,650	1,014,155	26.16%	32.54%
64 Fed Limited English Proficiency	161,335	241,845	21,159	109,153		132,691	45.13%	63.48%
65 Transitional Bilingual -State	2,638,883	2,638,883	209,456	1,887,749	1,250	749,883	71.54%	65.34%
67 Indian Ed Johnson OMalley	5,000	7,516		50		7,466	0.67%	43.16%
68 Indian Ed Title IV	114,245	114,245	9,739	83,613	304	30,327	73.19%	77.24%
Total Compensatory Education	13,896,052	15,357,200	1,078,273	9,287,609	235,095	5,834,495	60.48%	60.22%
Other Instructional Programs								
74 State Highly Capable	607,240	607,240	44,700	400,152		207,087	65.90%	71.43%



General Fund
Expenditures by State Program
For the Period Ending May 31, 2021

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
78 Federal Youth Training Program	114,478	114,478	9,463	85,185		29,292	74.41%	71.73%
79 Other Instructional Programs	2,666,160	1,394,527	15,187	128,058		1,266,468	9.18%	78.23%
Total Other Instructional Programs	3,387,878	2,116,245	69,352	613,396		1,502,848	28.99%	72.81%
Community Services								
89 Community Service	1,083,737	1,103,737	49,606	448,250	69,065	586,421	40.61%	133.84%
Total Community Services	1,083,737	1,103,737	49,606	448,250	69,065	586,421	40.61%	142.36%
Support Services								
97 District Wide Support	42,012,303	41,627,480	3,202,812	30,416,258	2,564,968	8,646,253	73.07%	78.96%
98 School Food Services	7,724,737	7,724,737	379,853	4,071,075	1,468,568	2,185,093	52.70%	68.23%
99 Pupil Transportation	12,949,275	12,946,800	1,043,920	6,671,498	2,074,317	4,200,984	51.53%	74.43%
Total Support Services	62,686,315	62,299,017	4,626,586	41,158,832	6,107,853	15,032,331	66.07%	76.81%
Total Expenditures	334,200,061	334,200,061	28,851,901	224,782,538	12,312,324	97,105,198	67.26%	69.75%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	334,200,061	334,200,061	28,851,901	224,782,538	12,312,324	97,105,198	67.26%	69.75%



**Transportation Vehicle Fund
Budget Status
For the Period Ending May 31, 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	57,233	152	3,314		53,919	5.79%	134.51%
State, Special Purpose							
State Transp Reimbursement	1,079,892				1,079,892	0.00%	0.00%
Federal, Special Purpose							
Total Revenues	1,137,125	152	3,314		1,133,811	0.29%	10.36%
Expenditures							
Vehicles							
Buses	4,663,186	1,370,971	1,713,069	71,844	2,878,273	36.74%	23.58%
Equipment Capitalized		231,842	231,842		(231,842)		
Total Expenditures	4,663,186	1,602,813	1,944,911	71,844	2,646,431	41.71%	23.58%
Other Financing Sources (Uses)							
Sale of Equipment		59,518	109,401		(109,401)		
Total Other Financing Sources (Uses)		59,518	109,401		(109,401)		
Change in Fund Balance	(3,526,061)	(1,543,143)	(1,832,195)				
Beginning Fund Balance	3,526,061		3,514,359				
Ending Fund Balance			1,682,164				



**Capital Projects
Budget Status
For the Period Ending May 31, 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	1,012	456,808		13,192	97.19%	94.22%
Local Support Non-Tax	2,364,795	162,632	5,384,377		(3,019,582)	227.69%	96.36%
State, Special Purpose	8,000,000		12,822,273		(4,822,273)	160.28%	84.17%
Revenues From Other Entities							
Total Revenues	10,834,795	163,644	18,663,458		(7,828,663)	172.25%	84.98%
Expenditures							
Sites	3,555,000		2,175,729	732,184	1,379,271	61.20%	48.87%
Buildings	70,048,000	6,066,005	41,658,283	28,100,131	28,389,717	59.47%	64.67%
Equipment	6,597,000	176,972	680,691	2,038,354	5,916,309	10.32%	69.53%
Energy							
Sale & Lease				628			
Bond/Levy Issue				4,304			
Total Expenditures	80,200,000	6,242,977	44,514,703	30,875,601	35,685,297	55.50%	63.75%
Other Financing Sources (Uses)							
Sale of Equipment			200		(200)		
Total Other Financing Sources (Uses)			200		(200)		
Change in Fund Balance	(69,365,205)	(6,079,334)	(25,851,044)				
Beginning Fund Balance	117,529,262		109,674,472				
Ending Fund Balance	48,164,057		83,823,428				

**Debt Service
Budget Status
For the Period Ending May 31, 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	2,667,256	36,953,246	1,162,694	96.95%	93.29%
Local Support Non-Tax	120,793	797	11,902	108,891	9.85%	33.81%
Total Revenues	38,236,733	2,668,053	36,965,148	1,271,585	96.67%	92.88%
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)						
Change in Fund Balance	(384,161)	2,668,052	6,312,348			
Beginning Fund Balance	15,392,397		16,555,449			
Ending Fund Balance	15,008,236		22,867,797			



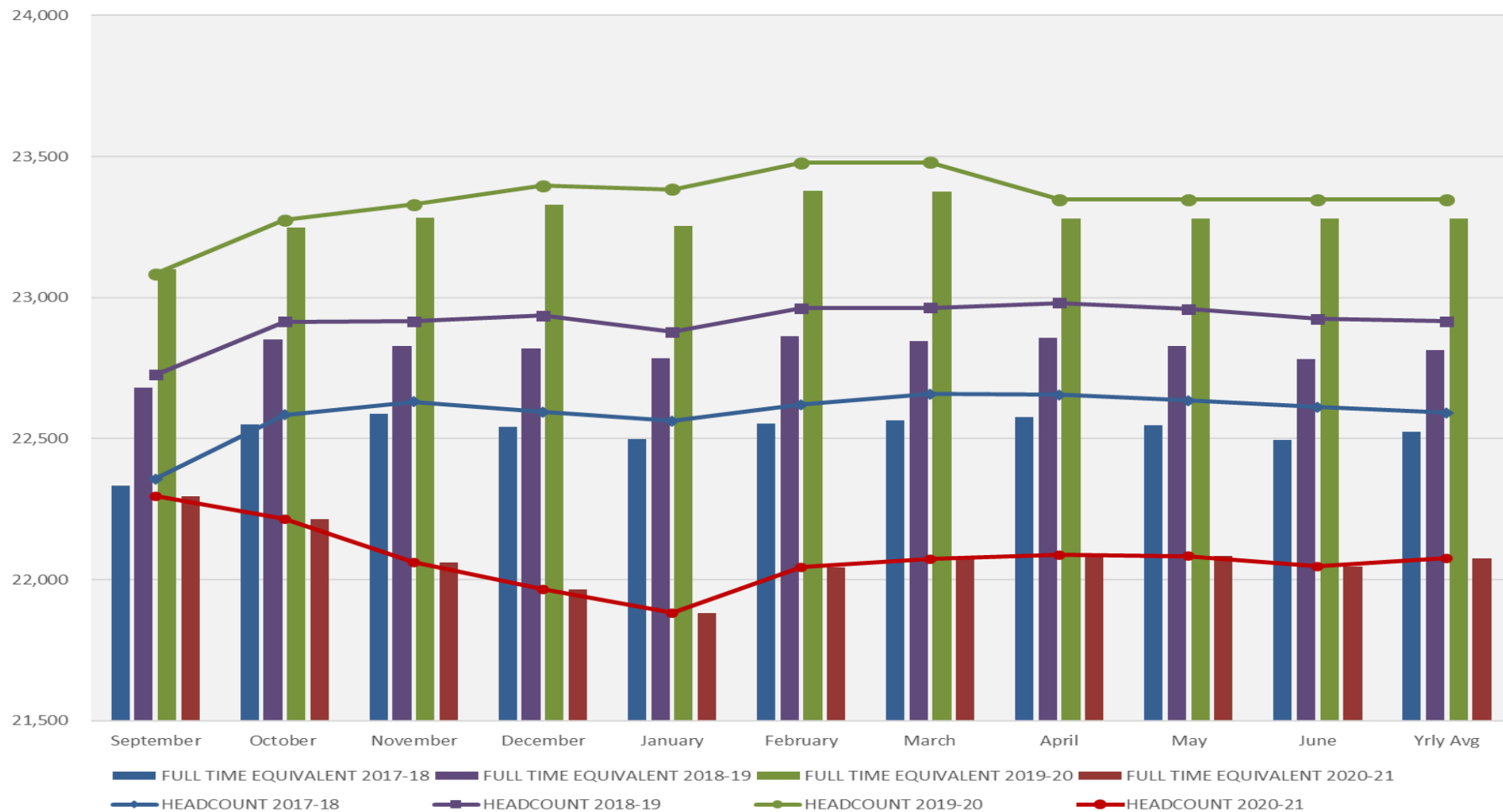
Associated Student Body Fund
Budget Status
For the Period Ending May 31, 2021

	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	6,580	58,291		1,866,445	3.03%	31.41%
Athletics	1,444,116	14,546	65,207		1,378,908	4.52%	33.54%
Classes	226,575	2,340	2,640		223,935	1.17%	0.88%
Clubs	2,168,152	25,016	169,332		1,998,819	7.81%	26.20%
Private Money	436,447	793	20,684		415,762	4.74%	7.31%
Total Revenues	6,200,027	49,275	316,156		5,883,870	5.10%	27.21%
Expenditures							
General Student Body	1,489,773	7,847	38,489		1,451,283	2.58%	14.51%
Athletics	1,617,825	22,078	178,760		1,439,064	11.05%	35.57%
Classes	215,250	7,053	7,053		208,196	3.28%	4.82%
Clubs	2,096,136	34,332	202,772		1,893,363	9.67%	24.74%
Private Money	438,009	313	9,123		428,885	2.08%	5.83%
Total Expenditures	5,856,993	71,625	436,199		5,420,793	7.45%	25.09%
Transfers In							
General Student Body			9,642				
Athletics		893	7,234				
Classes		6,700	9,200				
Clubs			5,300				
Private Money							
Total Transfers In		7,593	31,376				
Transfers Out							
General Student Body		(893)	(12,483)				
Athletics			(50)				
Classes		(6,700)	(10,700)				
Clubs			(8,142)				
Private Money							
Total Transfers Out		(7,593)	(31,376)				
Change in Fund Balance	343,034	(22,349)	(120,043)				
Beginning Fund Balance	1,663,359		1,907,050				
Ending Fund Balance	2,006,393		1,787,007				



Private Purpose Trust Fund
Statement of Changes in Fiduciary Net Position
For the Period Ending May 31, 2021

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	10,074	82,726
Interest Allocation	43	703
Total Revenues	10,118	83,430
Expenditures		
Scholarship Awards		83,690
Scholarship Award Returns		(500)
Total Expenditures		83,190
Net Increase (Decrease) of Revenues Over Expenditures	10,118	239
Beginning Fund Balance		734,928
Ending Fund Balance		735,167



STUDENT FTE & HEADCOUNT 2018 - 2021