



Key Messages

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

- The final payment of the fiscal year was made from the Debt Service Fund in the amount of \$7.7 million, interest only.
- 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.

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Submitted by:

Heather Larson, Director of Finance

Date: August 23, 2021



Combining Balance Sheet- All Funds
As of June 30, 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	93,528		8,117		4,335	
Cash with County Treasurer	2,415,468	172,366	1,574,043	186,604	41,882	1,239
Minus Outstanding Warrants	(2,088,998)		(1,343,173)		(31,920)	(1,400)
Taxes Receivable	24,359,115		6,492	17,248,814		
Due from Other Government	63,879		3,377			
Accounts Receivable	41,460					
Inventory-Supplies & Materials	278,807					
Inventory-Lunchrooms	243,001					
Inventory-USDA Commodities	635,824					
Prepaid Expenses	252,711		69		6,199	
Investments	47,946,370	1,510,962	80,637,375	15,148,920	1,735,246	717,762
Total Assets	74,358,077	1,683,328	80,886,300	32,584,338	1,776,242	736,509
Liabilities						
Accounts Payable	81,230				(7,081)	
Payroll Deductions & Taxes	225,213					
Retainage Payable	60,199		577,024			
Due to Other Government Units	14,433		33		278	
Deferred Revenue- Taxes	24,359,115		6,492	17,248,814		
Total Liabilities	24,740,190		583,549	17,248,814	(6,803)	
Fund Balance	49,617,884	1,683,327	80,302,751	15,335,524	1,783,043	736,509
Total Liabilities and Fund Balances	74,358,075	1,683,327	80,886,299	32,584,338	1,776,241	736,509

**General Fund
Budget Status
For the Period Ending June 30, 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	255,372	42,767,303		380,274	99.12%	99.58%
Local Support Non-Tax	6,307,360	2,642,360	131,891	1,623,166		1,019,193	61.43%	79.69%
State, General Purpose	220,540,792	207,822,654	12,023,067	164,779,161		43,043,492	79.29%	78.43%
State, Special Purpose	48,562,846	46,593,670	2,281,793	32,989,556		13,604,113	70.80%	78.69%
Federal, General Purpose	57,000	17,000	61,327	612,789		(595,789)	3,604.64%	34.12%
Federal, Special Purpose	14,798,722	23,850,758	787,367	10,007,814		13,842,943	41.96%	74.34%
Revenues From Other Districts	1,300,000	1,300,000	2,450	823,147		476,852	63.32%	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	15,543,269	253,668,083		71,745,936	77.95%	80.40%
Expenditures by Program								
Regular Instruction	192,325,626	191,966,062	19,857,147	152,506,310	6,152,199	33,307,552	79.44%	77.28%
Federal Special Purpose			68,814	68,814	830,594	(899,408)		
Special Education Instruction	46,168,731	46,054,000	4,651,326	36,003,859	603,797	9,446,343	78.18%	79.19%
Vocational Education	14,651,722	15,303,800	1,247,964	10,520,718	1,159,084	3,623,997	68.75%	71.58%
Compensatory Education	13,896,052	15,357,200	1,647,404	10,935,013	219,533	4,202,653	71.20%	69.55%
Other Instructional Programs	3,387,878	2,116,245	83,799	697,195		1,419,049	32.94%	81.97%
Community Services	1,083,737	1,103,737	55,552	503,802	69,844	530,090	45.65%	179.91%
Support Services	62,686,315	62,299,017	4,827,413	45,986,246	6,082,476	10,230,294	73.82%	86.45%
Total Expenditures	334,200,061	334,200,061	32,439,421	257,221,960	15,117,527	61,860,573	76.97%	78.97%
Other Financing Sources (Uses)								
Sale of Equipment	5,000	5,000	3,256	44,375		(39,375)	887.50%	95.11%
Total Other Financing Sources (Uses)	5,000	5,000	3,256	44,375		(39,375)	887.50%	95.11%
Changes in Fund Balance	(8,781,041)	(8,781,041)	(16,892,895)	(3,509,500)				
Beginning Fund Balance	49,782,723	53,127,385		53,127,385				
Ending Fund Balance	41,001,682	44,346,344		49,617,884				



General Fund
Revenues and Other Financing Sources
For the Period Ending June 30, 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	255,372	42,765,745	381,832	99.12%	99.58%
41500 Timber Excise Tax				1,558	(1,558)		
Total Local Taxes	33,789,300	43,147,578	255,372	42,767,303	380,274	99.12%	99.58%
Local Support Non-Tax							
42100 Tuition & Fees	211,500	46,500	10,175	160,799	(114,299)	345.80%	604.84%
42200 Sale of Goods & Services	902,160	997,160	42,358	779,831	217,328	78.21%	94.29%
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	401	8,001	91,998	8.00%	82.95%
42300 Investment Earnings	800,000	200,000	3,747	59,485	140,514	29.74%	62.37%
42500 Gifts & Donations	130,000	130,000	5,362	104,537	25,462	80.41%	60.47%
42501 Rebates	370,000	370,000	20,439	161,534	208,465	43.66%	58.47%
42600 Fines & Damages	53,200	98,200	35,808	80,576	17,623	82.05%	37.53%
42700 Rentals	385,000	220,000	5,113	23,596	196,403	10.73%	59.45%
42800 Insurance Recoveries	200,000	200,000	5,015	43,038	156,961	21.52%	41.15%
42910 E-Rate	250,000	250,000	3,468	201,765	48,234	80.71%	112.28%
Total Local Support Non-Tax	6,307,360	2,642,360	131,891	1,623,166	1,019,193	61.43%	79.69%
State, General Purpose							
43100 State Apportionment	205,661,056	193,755,644	11,484,966	152,969,729	40,785,914	78.95%	77.74%
43121 State Apportionment SPED	6,913,086	6,547,270	390,012	5,042,202	1,505,067	77.01%	79.43%
43300 Local Effort Assistance	7,966,650	7,519,740	148,088	6,767,230	752,509	89.99%	94.72%
Total State, General Purpose	220,540,792	207,822,654	12,023,067	164,779,161	43,043,492	79.29%	78.43%
State, Special Purpose							
44121 Special Education	28,549,716	26,621,912	1,538,672	19,380,225	7,241,686	72.80%	76.19%
44155 Learning Assistance	6,258,672	6,258,672	378,953	4,894,819	1,363,852	78.21%	77.68%
44158 Special & Pilot Programs	1,529,298	1,597,138	172,352	526,394	1,070,743	32.96%	33.18%
44165 Transitional Bilingual	2,388,883	2,319,257	137,250	1,750,536	568,720	75.48%	85.43%
44174 Highly Capable	694,075	654,489	38,773	504,606	149,882	77.10%	78.76%
44198 School Food Services	45,264	45,264	15,290	54,247	(8,983)	119.85%	178.49%
44199 Transportation Operations	9,096,938	9,096,938		5,867,403	3,229,534	64.50%	90.00%
44300 Other State Agencies			500	11,324	(11,324)		
Total State, Special Purpose	48,562,846	46,593,670	2,281,793	32,989,556	13,604,113	70.80%	78.69%
Federal, General Purpose							
45200 General Direct Federal Grants			61,327	245,310	(245,310)		



General Fund
Revenues and Other Financing Sources
For the Period Ending June 30, 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	61,327	612,789	(595,789)	3,604.64%	34.12%
Federal, Special Purpose								
46124	Special Education Supplemental	4,471,504	4,352,964	290,116	2,572,277	1,780,686	59.09%	67.71%
46138	Secondary Vocational Education	119,992	120,351		99,548	20,802	82.72%	72.18%
46151	ESEA Disadvantaged	2,899,162	3,414,921	239,150	1,964,604	1,450,316	57.53%	61.22%
46152	ESEA Other Title Grants	674,784	944,520	51,451	430,659	513,860	45.60%	56.99%
46164	Limited English Proficiency	166,691	249,874	21,861	112,776	137,097	45.13%	63.48%
46189	Summer Feeding Program		4,300,000	129,003	2,682,728	1,617,271	62.39%	
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	83,446	(1,857)	102.28%	100.17%
46278	Youth Training Programs	70,000	70,000	6,850	63,774	6,225	91.11%	87.11%
46300	Federal Grants Other Entities	2,500,000	9,701,539	10,000	1,510,000	8,191,539	15.56%	
46321	Special Ed - Medicaid Reimb	160,000	160,000	29,738	162,032	(2,032)	101.27%	95.94%
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	787,367	10,007,814	13,842,943	41.96%	74.34%
Revenues From Other Districts								
47100	Program Participation			2,450	7,324	(7,324)		
47121	Special Education Other Dist	1,300,000	1,300,000		815,823	484,176	62.76%	91.16%
Total Revenues From Other Districts		1,300,000	1,300,000	2,450	823,147	476,852	63.32%	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	15,543,269	253,668,083	71,745,936	77.95%	80.40%
Other Financing Sources								
49300	Sale of Equipment	5,000	5,000	3,256	44,375	(39,375)	887.52%	95.11%
Total Other Financing Sources		5,000	5,000	3,256	44,375	(39,375)	887.52%	95.11%
Total Revenues and Other Financing Sources		325,419,020	325,419,020	15,546,526	253,712,459	71,706,560	77.96%	80.40%

**General Fund
Expenditures by State Program
For the Period Ending June 30, 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	19,579,549	150,338,523	6,147,237	32,784,508	79.43%	77.17%
02 Alternative Learning Experience	1,861,223	1,861,223	188,327	1,457,171	2,352	401,699	78.29%	89.24%
03 Dropout Reengagement	834,570	834,570	89,269	710,615	2,610	121,344	85.15%	83.19%
Total Regular Instruction	192,325,626	191,966,062	19,857,147	152,506,310	6,152,199	33,307,552	79.44%	77.28%
Federal Special Purpose								
12 ESSER II			3,426	3,426		(3,426)		
13 ESSER III			65,387	65,387	830,594	(895,981)		
Total Federal Special Purpose			68,814	68,814	830,594	(899,408)		
Special Education Instruction								
21 Special Education	41,889,304	41,889,304	4,332,565	33,195,475	603,797	8,090,031	79.25%	79.34%
24 Federal Special Education	4,279,427	4,164,696	318,761	2,808,383		1,356,312	67.43%	77.09%
Total Special Education Instruction	46,168,731	46,054,000	4,651,326	36,003,859	603,797	9,446,343	78.18%	79.19%
Vocational Education								
31 Career & Technical Education	11,865,423	12,517,153	1,063,962	8,399,493	1,038,262	3,079,397	67.10%	73.98%
34 CTE Middle School Grant	2,670,163	2,670,163	183,830	2,000,502	120,822	548,838	74.92%	60.84%
38 CTE Carl Perkins Grant	116,136	116,484	171	120,722		(4,238)	103.64%	96.27%
Total Vocational Education	14,651,722	15,303,800	1,247,964	10,520,718	1,159,084	3,623,997	68.75%	71.58%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,808,534	3,305,189	344,284	2,303,031		1,002,157	69.68%	70.67%
52 Federal School Improvement	653,101	914,169	66,066	495,403		418,765	54.19%	66.72%
55 Learning Assistance Program	6,057,561	6,594,367	712,512	5,128,292	182,638	1,283,436	77.77%	73.60%
58 State Special Pilot	1,457,393	1,540,986	184,316	587,496	35,566	917,923	38.12%	39.95%
64 Fed Limited English Proficiency	161,335	241,845	25,854	135,007		106,837	55.82%	73.73%
65 Transitional Bilingual -State	2,638,883	2,638,883	302,391	2,190,141	1,250	447,491	83.00%	75.64%
67 Indian Ed Johnson OMalley	5,000	7,516	209	259		7,256	3.45%	46.93%
68 Indian Ed Title IV	114,245	114,245	11,768	95,381	79	18,784	83.49%	86.99%
Total Compensatory Education	13,896,052	15,357,200	1,647,404	10,935,013	219,533	4,202,653	71.20%	69.55%
Other Instructional Programs								

**General Fund
Expenditures by State Program
For the Period Ending June 30, 2021**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
74 State Highly Capable	607,240	607,240	51,614	451,766		155,473	74.40%	80.47%
78 Federal Youth Training Program	114,478	114,478	9,446	94,631		19,846	82.66%	80.05%
79 Other Instructional Programs	2,666,160	1,394,527	22,738	150,796		1,243,730	10.81%	88.36%
Total Other Instructional Programs	3,387,878	2,116,245	83,799	697,195		1,419,049	32.94%	81.97%
Community Services								
89 Community Service	1,083,737	1,103,737	55,552	503,802	69,844	530,090	45.65%	161.33%
Total Community Services	1,083,737	1,103,737	55,552	503,802	69,844	530,090	45.65%	179.91%
Support Services								
97 District Wide Support	42,012,303	41,627,480	3,098,052	33,514,310	2,730,607	5,382,562	80.51%	88.79%
98 School Food Services	7,724,737	7,724,737	483,043	4,554,119	1,466,657	1,703,960	58.96%	75.47%
99 Pupil Transportation	12,949,275	12,946,800	1,246,317	7,917,816	1,885,212	3,143,771	61.16%	84.87%
Total Support Services	62,686,315	62,299,017	4,827,413	45,986,246	6,082,476	10,230,294	73.82%	86.45%
Total Expenditures	334,200,061	334,200,061	32,439,421	257,221,960	15,117,527	61,860,573	76.97%	78.97%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	334,200,061	334,200,061	32,439,421	257,221,960	15,117,527	61,860,573	76.97%	78.97%



**Transportation Vehicle Fund
Budget Status
For the Period Ending June 30, 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	94	3,408		53,825	5.95%	135.44%
State, Special Purpose							
State Transp Reimbursement	1,079,892				1,079,892	0.00%	0.00%
Federal, Special Purpose							
Total Revenues	1,137,125	94	3,408		1,133,717	0.30%	10.43%
Expenditures							
Vehicles							
Buses	4,663,186		1,713,069	71,844	2,878,273	36.74%	28.34%
Equipment Capitalized			231,842		(231,842)		
Total Expenditures	4,663,186		1,944,911	71,844	2,646,431	41.71%	28.34%
Other Financing Sources (Uses)							
Sale of Equipment		1,070	110,471		(110,471)		
Total Other Financing Sources (Uses)		1,070	110,471		(110,471)		
Change in Fund Balance	(3,526,061)	1,163	(1,831,032)				
Beginning Fund Balance	3,526,061		3,514,359				
Ending Fund Balance			1,683,327				



**Capital Projects
Budget Status
For the Period Ending June 30, 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	460	457,268		12,732	97.29%	99.32%
Local Support Non-Tax	2,364,795	79,740	5,464,117		(3,099,322)	231.06%	109.12%
State, Special Purpose	8,000,000	65,250	12,887,523		(4,887,523)	161.09%	84.20%
Revenues From Other Entities							
Total Revenues	10,834,795	145,450	18,808,908		(7,974,113)	173.60%	85.77%
Expenditures							
Sites	3,555,000	996	2,176,725	732,184	1,378,275	61.23%	48.90%
Buildings	70,048,000	3,573,101	45,231,385	26,288,360	24,816,615	64.57%	73.09%
Equipment	6,597,000	92,033	772,724	2,039,630	5,824,276	11.71%	83.73%
Energy							
Sale & Lease				628			
Bond/Levy Issue				4,304			
Total Expenditures	80,200,000	3,666,130	48,180,834	29,065,106	32,019,166	60.08%	71.83%
Other Financing Sources (Uses)							
Sale of Equipment			200		(200)		
Total Other Financing Sources (Uses)			200		(200)		
Change in Fund Balance	(69,365,205)	(3,520,677)	(29,371,721)				
Beginning Fund Balance	117,529,262		109,674,472				
Ending Fund Balance	48,164,057		80,302,751				

**Debt Service
Budget Status
For the Period Ending June 30, 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	186,211	37,139,457	976,483	97.44%	97.85%
Local Support Non-Tax	120,793	810	12,713	108,080	10.52%	35.04%
Total Revenues	38,236,733	187,021	37,152,170	1,084,563	97.16%	97.42%
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	7,719,294	15,935,894		100.00%	100.00%
Total Expenditures	38,620,894	7,719,294	38,372,094	248,800	99.36%	100.00%
Other Financing Sources (Uses)						
Total Other Financing Sources (Uses)						
Change in Fund Balance	(384,161)	(7,532,272)	(1,219,924)			
Beginning Fund Balance	15,392,397		16,555,449			
Ending Fund Balance	15,008,236		15,335,524			



**Associated Student Body Fund
Budget Status
For the Period Ending June 30, 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	13,666	71,958		1,852,778	3.74%	31.78%
Athletics	1,444,116	21,310	86,517		1,357,598	5.99%	35.80%
Classes	226,575	50	2,690		223,885	1.19%	1.74%
Clubs	2,168,152	36,337	205,669		1,962,482	9.49%	27.63%
Private Money	436,447	100	20,784		415,662	4.76%	8.15%
Total Revenues	6,200,027	71,464	387,620		5,812,406	6.25%	28.48%
Expenditures							
General Student Body	1,489,773	8,702	47,192		1,442,580	3.17%	15.06%
Athletics	1,617,825	29,277	208,038		1,409,786	12.86%	40.92%
Classes	215,250	7,930	14,983		200,266	6.96%	4.82%
Clubs	2,096,136	21,335	224,108		1,872,027	10.69%	25.26%
Private Money	438,009	8,180	17,304		420,704	3.95%	6.23%
Total Expenditures	5,856,993	75,427	511,626		5,345,366	8.74%	26.64%
Transfers In							
General Student Body			9,642				
Athletics			7,234				
Classes			9,200				
Clubs			5,300				
Private Money							
Total Transfers In			31,376				
Transfers Out							
General Student Body			(12,483)				
Athletics			(50)				
Classes			(10,700)				
Clubs			(8,142)				
Private Money							
Total Transfers Out			(31,376)				
Change in Fund Balance	343,034	(3,963)	(124,006)				
Beginning Fund Balance	1,663,359		1,907,050				
Ending Fund Balance	2,006,393		1,783,043				



**Private Purpose Trust Fund
Statement of Changes in Fiduciary Net Position
For the Period Ending June 30, 2021**

	<u>Month to Date</u>	<u>Fiscal Year to Date</u>
Revenues		
Scholarship Revenue	3,000	85,726
Interest Allocation	41	745
Total Revenues	<u>3,041</u>	<u>86,472</u>
Expenditures		
Scholarship Awards	1,700	85,390
Scholarship Award Returns		(500)
Total Expenditures	<u>1,700</u>	<u>84,890</u>
Net Increase (Decrease) of Revenues Over Expenditures	1,341	1,581
Beginning Fund Balance		<u>734,928</u>
Ending Fund Balance		<u><u>736,509</u></u>