



Key Messages

The attached April 2018 Financial Statements are presented for your information. Key messages about these statements are:

- Typically, the highest amount of the spring property tax collection phase is in April. Approximately \$20.8 million, \$9.7 million and \$390,000 were received in April for the General, Debt Service and Capital Projects Funds, respectively.
- The Transportation Vehicle Fund paid for five 26 passenger Thomas Built buses, and six 16 passenger mini-tour Thomas Built buses received in April.
- The Capital Projects, Debt Service, Private Purpose Trust and ASB Funds are all operating as expected.

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Submitted by:

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Date: June 18, 2018



Combining Balance Sheet- All Funds
As of April 30, 2018

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	136,672				20,500	21,910
Cash on Hand	383,963				25,094	6,373
Cash with County Treasurer	5,931,229	690,078	2,051,226	690,014	108,242	(254)
Minus Outstanding Warrants	(3,752,009)	(689,891)	(1,618,924)		(47,843)	
Taxes Receivable	31,455,880	4	585,446	14,650,232		
Due from Other Government	106,801					
Accounts Receivable	27,071					
Inventory- Supplies &	180,598					
Inventory- Lunchrooms	69,126					
Inventory- USDA Commodities	583,175					
Investments	76,656,382	1,429,000	276,772,000	12,736,000	1,478,000	704,000
Total Assets	111,778,888	1,429,191	277,789,748	28,076,246	1,583,993	732,029
Liabilities						
Accounts Payable	341,647	673	5,125		57,728	63
Payroll Deductions & Taxes	16,003					
Retainage Payable	201,798		373,134			
Due to Other Government Units	53,428		4,854		1,720	
Deferred Revenue- Taxes	31,455,880	4	585,446	14,650,232		
Total Liabilities	32,068,756	677	968,559	14,650,232	59,448	63
Fund Balance	79,710,093	1,428,514	276,821,188	13,426,013	1,524,545	731,965
Total Liabilities and Fund Balance	111,778,849	1,429,191	277,789,748	28,076,245	1,583,992	732,028



**General Fund
Budget Status
For the Period Ending April 30, 2018**

	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	53,348,000	53,348,000	20,873,794	47,552,389		5,795,610	89.14%	87.51%
Local Support Non-Tax	4,528,408	4,528,408	712,960	5,281,252		(752,844)	116.62%	91.74%
State, General Purpose	174,626,101	174,638,948	18,111,208	118,579,471		56,059,476	67.90%	67.42%
State, Special Purpose	34,073,534	34,183,472	3,144,403	23,486,399		10,697,072	68.71%	65.95%
Federal, General Purpose	47,000	47,000		23,955		23,044	50.97%	65.15%
Federal, Special Purpose	13,597,963	13,475,178	1,037,973	6,808,911		6,666,266	50.53%	47.82%
Revenues From Other Districts	1,000,000	1,000,000		786,727		213,272	78.67%	70.88%
Revenues From Other Entities	40,000	40,000	7,928	54,257		(14,257)	135.64%	122.12%
Total Revenues	281,261,006	281,261,006	43,888,269	202,573,365		78,687,640	72.02%	70.62%
Expenditures by Program								
Regular Instruction	170,691,885	163,893,550	12,268,118	100,187,030	5,369,899	58,336,620	61.13%	60.99%
Special Education Instruction	33,286,874	35,732,683	2,955,930	22,978,206	1,125,078	11,629,398	64.31%	63.86%
Vocational Education	8,869,972	10,552,108	747,821	5,911,159	136,429	4,504,519	56.02%	54.31%
Compensatory Education	10,432,665	11,767,609	886,677	6,806,813	60,616	4,900,179	57.84%	56.18%
Other Instructional Programs	5,435,103	4,716,469	59,036	476,380		4,240,088	10.10%	3.89%
Community Services	854,351	881,881	111,864	584,872	64,960	232,048	66.32%	63.15%
Support Services	51,220,862	53,247,412	4,335,546	35,449,684	9,614,286	8,183,441	66.58%	66.25%
Total Expenditure	280,791,712	280,791,712	21,364,994	172,394,146	16,371,268	92,026,297	61.40%	60.28%
Other Financing Sources (Uses)								
Sale of Equipment	5,000	5,000		41,258		(36,258)	825.16%	638.18%
Other Fin Uses Transfer Out								
Total Other Financing Sources (Uses)	5,000	5,000		41,258		(36,258)	825.16%	638.18%
Changes in Fund Balance	474,294	474,294	22,523,275	30,220,476				
Beginning Fund Balance	41,749,504	41,749,504		49,489,616				
Ending Fund Balance	42,223,798	42,223,798		79,710,093				



**General Fund
Revenues and Other Financing Sources
For the Period Ending April 30, 2018**

	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	53,348,000	53,348,000	20,873,794	47,551,218	5,796,781	89.13%	87.51%
41500 Timber Excise Tax				1,170	(1,170)		
Total Local Taxes	53,348,000	53,348,000	20,873,794	47,552,389	5,795,610	89.14%	87.51%
Local Support Non-Tax							
42100 Tuition & Fees	73,000	73,000	39,693	123,601	(50,601)	169.32%	263.31%
42200 Sale of Goods & Services	685,508	685,508	32,662	479,560	205,947	69.96%	64.89%
42231 CTE Sale of Goods/Svc	1,500	1,500	62	846	653	56.43%	1.83%
42289 Community Services	70,000	70,000	2,980	72,937	(2,937)	104.20%	69.12%
42298 FNS Ticket Sales	2,200,000	2,200,000	232,834	2,144,903	55,096	97.50%	90.27%
42300 Investment Earnings	250,000	250,000	70,527	434,886	(184,886)	173.95%	576.47%
42500 Gifts & Donations	215,000	215,000	18,056	142,259	72,740	66.17%	126.99%
42501 Rebates			23,842	50,092	(50,092)		
42600 Fines & Damages	126,000	126,000	3,933	41,187	84,812	32.69%	24.12%
42700 Rentals	457,400	457,400	42,397	349,890	107,509	76.50%	65.08%
42800 Insurance Recoveries	200,000	200,000	245,970	1,257,373	(1,057,373)	628.69%	827.11%
42910 E-Rate	250,000	250,000		183,712	66,287	73.49%	80.88%
Total Local Support Non-Tax	4,528,408	4,528,408	712,960	5,281,252	(752,844)	116.62%	91.74%
State, General Purpose							
43100 State Apportionment	159,435,983	159,435,983	14,368,522	109,386,177	50,049,805	68.61%	68.12%
43121 State Apportionment SPED	4,578,847	4,578,847	428,064	3,209,008	1,369,838	70.08%	67.21%
43300 Local Effort Assistance	10,611,271	10,624,118	3,314,621	5,984,284	4,639,833	56.33%	56.22%
Total State, General Purpose	174,626,101	174,638,948	18,111,208	118,579,471	56,059,476	67.90%	67.42%
State, Special Purpose							
44121 Special Education	18,263,625	18,263,625	1,731,041	12,715,986	5,547,638	69.62%	67.81%
44122 Special Educ - Infant/Toddler	969,841	969,841	97,699	738,341	231,499	76.13%	60.71%
44155 Learning Assistance	4,666,945	4,666,945	420,608	3,166,425	1,500,519	67.85%	67.85%
44158 Special & Pilot Programs	1,053,400	1,163,338	10,369	192,062	971,275	16.51%	13.65%
44165 Transitional Bilingual	1,505,140	1,505,140	152,678	1,114,709	390,430	74.06%	65.68%
44174 Highly Capable	540,742	540,742	48,705	370,515	170,226	68.52%	67.61%
44198 School Food Services	44,824	44,824	6,434	36,653	8,170	81.77%	53.90%
44199 Transportation Operations	7,029,017	7,029,017	676,866	5,151,706	1,877,310	73.29%	68.18%
Total State, Special Purpose	34,073,534	34,183,472	3,144,403	23,486,399	10,697,072	68.71%	65.95%
Federal, General Purpose							
45300 Impact Aid - Maint & Ops	10,000	10,000		7,963	2,036	79.64%	37.25%



**General Fund
Revenues and Other Financing Sources
For the Period Ending April 30, 2018**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
45329 Impact Aid - Special Ed	20,000	20,000		10,075	9,925	50.38%	151.13%
45500 Federal Forests	17,000	17,000		5,916	11,083	34.81%	30.31%
Total Federal, General Purpose	47,000	47,000		23,955	23,044	50.97%	65.15%
Federal, Special Purpose							
46124 Special Education Supplemental	4,525,184	4,385,735	333,950	2,230,336	2,155,398	50.85%	54.12%
46138 Secondary Vocational Education	105,000	104,601	23,424	89,666	14,934	85.72%	54.40%
46151 ESEA Disadvantaged	2,504,846	2,504,812	202,460	1,383,629	1,121,182	55.24%	50.21%
46152 ESEA Other Title Grants	470,497	511,043	51,063	332,972	178,070	65.16%	71.54%
46164 Limited English Proficiency	150,002	141,934	11,265	74,440	67,493	52.45%	41.64%
46198 School Food Services	2,700,000	2,700,000	338,878	1,975,813	724,186	73.18%	58.53%
46267 Indian Education JOM	5,000	5,000		4,560	440	91.20%	117.80%
46268 Indian Education ED	67,434	67,434	6,752	47,006	20,427	69.71%	82.46%
46278 Youth Training Programs	70,000	70,000	6,143	45,141	24,858	64.49%	63.07%
46300 Federal Grants Other Entities	2,500,000	2,484,619		1,998	2,482,620	0.08%	0.06%
46321 Special Ed - Medicaid Reimb	100,000	100,000		106,786	(6,786)	106.79%	658.21%
46998 USDA Commodities	400,000	400,000	64,035	516,559	(116,559)	129.14%	163.82%
Total Federal, Special Purpose	13,597,963	13,475,178	1,037,973	6,808,911	6,666,266	50.53%	47.82%
Revenues From Other Districts							
47121 Special Education Other Dist	1,000,000	1,000,000		786,727	213,272	78.67%	70.88%
Total Revenues From Other Districts	1,000,000	1,000,000		786,727	213,272	78.67%	70.88%
Revenues From Other Entities							
48100 Governmental Entities				4,748	(4,748)		
48198 School Food Services	40,000	40,000	3,993	27,037	12,962	67.59%	98.25%
48200 Private Foundations				1,000	(1,000)		
48500 Educational Service Districts			3,935	21,471	(21,471)		
Total Revenues From Other Entities	40,000	40,000	7,928	54,257	(14,257)	135.64%	122.12%
Total Revenues	281,261,006	281,261,006	43,888,269	202,573,365	78,687,640	72.02%	70.62%
Other Financing Sources							
49300 Sale of Equipment	5,000	5,000		41,258	(36,258)	825.17%	638.18%
Total Other Financing Sources	5,000	5,000		41,258	(36,258)	825.17%	638.18%
Total Revenues and Other Financing Sources	281,266,006	281,266,006	43,888,269	202,614,623	78,651,382	72.04%	70.63%



**General Fund
Expenditures by State Program
For the Period Ending April 30, 2018**

	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	169,142,104	162,238,769	12,113,694	98,338,856	5,300,086	58,599,826	60.61%	60.96%
02 Alternative Learning Experience	994,078	1,061,180	95,775	1,233,256	68,363	(240,439)	116.22%	68.31%
03 Dropout Reengagement	555,703	593,601	58,647	614,916	1,450	(22,765)	103.59%	60.50%
Total Regular Instruction	170,691,885	163,893,550	12,268,118	100,187,030	5,369,899	58,336,620	61.13%	60.99%
Special Education Instruction								
21 Special Education	28,477,593	30,877,559	2,525,612	19,885,363	763,728	10,228,467	64.40%	63.65%
22 Special Education Birth - Two	772,609	968,759	110,932	651,888	361,350	(44,479)	67.29%	58.33%
24 Federal Special Education	4,036,672	3,886,365	319,385	2,440,954		1,445,410	62.81%	66.41%
Total Special Education Instruction	33,286,874	35,732,683	2,955,930	22,978,206	1,125,078	11,629,398	64.31%	63.86%
Vocational Education								
31 Career & Technical Education	8,378,632	10,008,646	684,717	5,521,313	128,527	4,358,805	55.17%	54.33%
34 CTE Middle School Grant	391,025	443,965	37,048	300,702		143,262	67.73%	51.68%
38 CTE Carl Perkins Grant	100,315	99,497	26,055	89,143	7,902	2,451	89.59%	64.73%
Total Vocational Education	8,869,972	10,552,108	747,821	5,911,159	136,429	4,504,519	56.02%	54.31%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,393,089	2,382,586	213,112	1,573,537	30,868	778,180	66.04%	59.69%
52 Federal School Improvement	541,845	575,651	45,697	364,381	5,565	205,704	63.30%	85.83%
55 Learning Assistance Program	3,875,354	4,839,801	360,387	2,932,036	3,050	1,904,714	60.58%	59.57%
58 State Special Pilot	1,801,694	1,954,450	114,236	714,975	14,580	1,224,894	36.58%	35.55%
64 Fed Limited English Proficiency	147,061	135,009	12,329	83,071	3,495	48,442	61.53%	49.01%
65 Transitional Bilingual -State	1,576,896	1,755,140	131,690	1,069,879	2,758	682,502	60.96%	58.66%
67 Indian Ed Johnson OMalley	5,000	27,634	1,937	7,639		19,994	27.64%	25.56%
68 Indian Ed Title IV	91,726	97,338	7,286	61,290	300	35,747	62.97%	62.32%
Total Compensatory Education	10,432,665	11,767,609	886,677	6,806,813	60,616	4,900,179	57.84%	56.18%
Other Instructional Programs								
74 State Highly Capable	206,340	462,173	38,467	307,468		154,704	66.53%	65.68%
78 Federal Youth Training Program	94,255	100,819	7,760	62,094		38,724	61.59%	60.73%
79 Other Instructional Programs	5,134,508	4,153,477	12,808	106,817		4,046,659	2.57%	1.31%



**General Fund
Expenditures by State Program
For the Period Ending April 30, 2018**

	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	5,435,103	4,716,469	59,036	476,380		4,240,088	10.10%	3.89%
Community Services								
89 Community Service	854,351	881,881	111,864	584,872	64,960	232,048	66.32%	63.15%
Total Community Services	854,351	881,881	111,864	584,872	64,960	232,048	66.32%	63.15%
Support Services								
97 District Wide Support	35,016,895	36,337,582	3,001,007	24,701,827	7,732,150	3,903,604	67.98%	68.50%
98 School Food Services	6,289,906	6,499,379	466,377	4,081,816	708,086	1,709,476	62.80%	63.90%
99 Pupil Transportation	9,914,061	10,410,451	868,160	6,666,039	1,174,050	2,570,361	64.03%	60.24%
Total Support Services	51,220,862	53,247,412	4,335,546	35,449,684	9,614,286	8,183,441	66.58%	66.25%
Total Expenditure	280,791,712	280,791,712	21,364,994	172,394,146	16,371,268	92,026,297	61.40%	60.28%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	280,791,712	280,791,712	21,364,994	172,394,146	16,371,268	92,026,297	61.40%	60.28%



**Transportation Vehicle Fund
Budget Status
For the Period Ending April 30, 2018**

	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	9,051	2,654	18,778		(9,727)	207.47%	27,574.76%
State Transp Reimbursement Federal, Special Purpose	1,114,684				1,114,684	0.00%	0.00%
Total Revenues	1,123,735	2,654	18,778		1,104,957	1.67%	210.65%
Expenditures							
Equipment Capitalized	3,568,340	690,563	1,367,182	120,957	2,080,201	38.31%	95.91%
Total Expenditure	3,568,340	690,563	1,367,182	120,957	2,080,201	38.31%	95.91%
Other Financing Sources (Uses)							
Sale of Equipment		1,150	19,058		(19,058)		96.06%
Comp Loss, Capital Assets			313,376		(313,376)		96.06%
Total Other Financing Sources (Uses)		1,150	332,434		(332,434)		96.06%
Change in Fund Balance	(2,444,605)	(686,759)	(1,015,970)				
Beginning Fund Balance	2,444,605		2,444,484				
Ending Fund Balance			1,428,514				



**Capital Projects
Budget Status
For the Period Ending April 30, 2018**

	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	1,000,000	389,503	903,106		96,894	90.31%	88.77%
Local Support Non-Tax State, Special Purpose Revenues From Other Entities	3,047,246	492,251	3,765,196		(717,950)	123.56%	87.65%
Total Revenues	4,047,246	881,754	4,668,302		(621,056)	115.35%	92.98%
Expenditures							
Sites	17,586,800	40,653	476,764	1,197,156	17,110,036	2.71%	6.97%
Buildings	64,122,600	3,025,826	17,656,702	112,311,913	46,465,898	27.54%	28.36%
Equipment	3,177,800	49,336	238,069	875,515	2,939,731	7.49%	14.87%
Energy	1,537,800	2,000	27,617	2,608	1,510,183	1.80%	0.00%
Sale & Lease	50,000		13,773	3,370	36,227	27.55%	
Bond/Levy Issue							
Total Expenditures	86,475,000	3,117,815	18,412,925	114,390,562	68,062,075	21.29%	26.22%
Other Financing Sources (Uses)							
Sale of Bonds							
Sale of Real Property			594,000		(594,000)		
Other Fin Sources Transfers In							
Total Other Financing Sources (Uses)			594,000		(594,000)		
Change in Fund Balance	(82,427,754)	(2,236,059)	(13,150,617)				
Beginning Fund Balance	280,023,560		289,971,806				
Ending Fund Balance	197,595,806		276,821,188				



**Debt Service
Budget Status
For the Period Ending April 30, 2018**

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues						
Local Taxes	31,827,215	9,696,401	24,032,088	7,795,127	75.51%	88.23%
Local Support Non-Tax	83,846	4,287	64,236	19,610	76.61%	46.86%
Total Revenues	31,911,061	9,700,688	24,096,324	7,814,737	75.51%	88.17%
Expenditures						
Principal Payments	15,280,000		15,280,000		100.00%	100.00%
Interest Payments	19,342,525		10,287,125	9,055,400	53.18%	50.62%
Purchased Services	250,000		1,255	248,745	0.50%	0.42%
Total Expenditure	34,872,525		25,568,380	9,304,145	73.32%	72.36%
Other Financing Sources (Uses)						
Sale of Bonds						
Total Other Financing Sources (Uses)						
Change in Fund Balance	(2,961,464)	9,700,687	(1,472,055)			
Beginning Fund Balance	14,337,126		14,898,069			
Ending Fund Balance	11,375,662		13,426,013			



**Associated Student Body Fund
Budget Status
For the Period Ending April 30, 2018**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
General Student Body	1,500,913	35,705	596,853		904,059	39.77%	43.14%
Athletics	1,326,389	42,874	381,514		944,874	28.76%	28.36%
Classes	214,200	6,162	16,548		197,651	7.73%	5.38%
Clubs	2,259,589	31,451	850,656		1,408,932	37.65%	33.17%
Private Money	395,050	6,847	33,223		361,826	8.41%	7.83%
Total Revenues	5,696,141	123,041	1,878,796		3,817,344	32.98%	31.59%
Expenditures							
General Student Body	977,915	16,944	254,499	1,646	721,769	26.02%	27.38%
Athletics	1,381,731	48,493	574,657		807,073	41.59%	39.21%
Classes	194,660	517	22,539		172,120	11.58%	7.30%
Clubs	2,199,467	72,032	738,681		1,460,785	33.58%	33.10%
Private Money	395,050	6,427	28,243		366,806	7.15%	6.12%
Total Expenditures	5,148,823	144,415	1,618,621	1,646	3,528,555	31.44%	31.13%
Transfers In							
General Student Body			84,776				
Athletics			56,520				
Classes		500	1,500				
Clubs			21,495				
Private Money							
Total Transfers In		500	164,291				
Transfers Out							
General Student Body		(500)	(100,620)				
Athletics			(41,379)				
Classes			(20)				
Clubs			(22,272)				
Private Money							
Total Transfers Out		(500)	(164,291)				
Change in Fund Balance	547,318	(21,374)	260,175				
Beginning Fund Balance	1,035,035		1,264,370				
Ending Fund Balance	1,582,353		1,524,545				



**Private Purpose Trust Fund
Income Statement
For the Period Ending April 30, 2018**

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	6,373	23,174
Interest Allocation	869	5,459
Total Revenues	7,242	28,633
Expenditures		
Scholarship Awards	442	6,702
Scholarship Award Returns	(166)	(5,695)
Total Expenditures	276	1,007
Net Increase (Decrease) of Revenues Over Expenditures	6,965	27,625
Beginning Fund Balance		704,339
Ending Fund Balance		731,965