



Key Messages

The attached October 2016 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 being based off of the Operating Budget.
- The General and Debt Service Funds are now in the Fall property tax collection phase. As expected, fund balance spiked this month due to the receipt of \$16.8 million and \$9.4 million in the General and Debt Service Funds respectively.
- The Transportation Vehicle Fund received \$2 million from the insurance company for the buses lost in the fire.
- The Capital Projects, Debt Service, Private Purpose Trust and ASB 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
Heather Larson, Director of Accounting

Date: December 12, 2016



**Combining Balance Sheet- All Funds
As of October 31, 2016**

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	107,364				22,500	10,836
Cash on Hand	335,532	4,914	202,003		107,824	2,719
Cash with County Treasurer	4,063,867	(4,355)	1,067,659	3,410,511	(15,825)	(1,711)
Minus Outstanding Warrants	(3,803,316)		(849,579)		(72,122)	(50)
Taxes Receivable	6,437,108	9	149,791	3,545,970		
Due from Other Government	25,127					
Accounts Receivable	41,002				1,407	
Inventory- Supplies &	198,358					
Inventory- Lunchrooms	141,296					
Inventory- USDA Commodities	164,019					
Investments	57,617,887	4,778,000	96,882,000	11,027,000	1,614,000	692,000
Total Assets	65,328,244	4,778,568	97,451,874	17,983,481	1,657,784	703,794
Liabilities						
Accounts Payable	(1,698)				12	
Payroll Deductions & Taxes	18,244					
Retainage Payable	36,910		299,397			
Due to Other Government Units	17,583		1,209		3,190	
Deferred Revenue- Taxes	6,437,108	9	149,791	3,545,970		
Total Liabilities	6,508,147	9	450,397	3,545,970	3,202	
Fund Balance	58,820,097	4,778,559	97,001,476	14,437,511	1,654,583	703,793
Total Liabilities and Fund Balance	65,328,243	4,778,567	97,451,873	17,983,481	1,657,784	703,793



**General Fund
Budget Status
For the Period Ending October 31, 2016**

	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	51,795,000	51,795,000	16,846,786	17,869,495		33,925,504	34.50%	36.51%
Local Support Non-Tax	4,087,758	4,087,758	494,735	1,294,596		2,793,161	31.67%	28.95%
State, General Purpose	160,242,883	159,643,336	14,433,344	28,133,346		131,509,989	17.62%	17.33%
State, Special Purpose	31,099,914	31,523,310	2,702,665	5,416,786		26,106,523	17.18%	17.41%
Federal, General Purpose	57,000	57,000	4,301	4,301		52,698	7.55%	0.00%
Federal, Special Purpose	13,138,340	13,314,491	530,327	569,176		12,745,314	4.27%	5.22%
Revenues From Other Districts	1,000,000	1,000,000				1,000,000	0.00%	0.68%
Revenues From Other Entities	35,000	35,000	4,588	6,277		28,722	17.94%	14.96%
Total Revenues	261,455,895	261,455,895	35,016,749	53,293,980		208,161,914	20.38%	20.77%
Expenditures by Program								
Regular Instruction	149,140,780	149,006,791	10,811,837	21,168,778	5,125,256	122,712,756	14.21%	14.19%
Special Education Instruction	32,028,671	31,899,681	2,553,701	4,836,732	1,576,635	148,199,069	15.16%	14.43%
Vocational Education	9,458,339	10,066,021	657,191	1,396,278	283,460	156,585,352	13.87%	14.25%
Compensatory Education	10,294,303	10,629,236	667,129	1,310,961	13,222	165,890,404	12.33%	10.87%
Other Instructional Programs	8,306,730	7,340,900	28,030	56,422		173,174,881	0.77%	1.26%
Community Services	851,885	855,123	61,504	110,575	104,917	173,814,512	12.93%	13.90%
Support Services	49,148,876	49,431,832	3,885,586	8,180,137	6,956,889	208,109,318	16.55%	16.46%
Total Expenditure	259,229,584	259,229,584	18,664,981	37,059,886	14,060,379	208,109,318	14.30%	14.24%
Other Financing Sources (Uses)								
Sale of Equipment	2,000	2,000		543		1,457	27.15%	0.00%
Other Fin Sources Transfers In								
Other Financing Uses								
Other Fin Uses Transfer Out								0.00%
Total Other Financing Sources (Uses)	2,000	2,000		543		1,457	27.15%	0.00%
Changes in Fund Balance	2,228,311	2,228,311	16,351,768	16,234,636				
Beginning Fund Balance	37,250,000	42,585,460		42,585,460				
Ending Fund Balance	39,478,311	44,813,771		58,820,097				



**General Fund
Revenues and Other Financing Sources
For the Period Ending October 31, 2016**

	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	51,795,000	51,795,000	16,846,786	17,869,495	33,925,504	34.50%	36.51%
Total Local Taxes	51,795,000	51,795,000	16,846,786	17,869,495	33,925,504	34.50%	36.51%
Local Support Non-Tax							
42100 Tuition & Fees	44,000	44,000	6,544	15,529	28,470	35.29%	48.73%
42200 Sale of Goods & Services	672,858	672,858	77,359	167,240	505,617	24.86%	23.11%
42231 CTE Sale of Goods/Svc	1,500	1,500			1,500	0.00%	0.00%
42289 Community Services	93,000	93,000	26,360	48,637	44,362	52.30%	49.71%
42298 FNS Ticket Sales	2,150,000	2,150,000	259,318	573,041	1,576,958	26.65%	24.35%
42300 Investment Earnings	30,000	30,000	17,012	33,540	(3,540)	111.80%	24.16%
42500 Gifts & Donations	180,000	180,000	1,347	37,298	142,701	20.72%	16.96%
42600 Fines & Damages	96,000	96,000	4,872	8,778	87,221	9.14%	9.09%
42700 Rentals	520,400	520,400	66,003	111,129	409,270	21.35%	22.16%
42800 Insurance Recoveries	25,000	25,000	35,916	82,994	(57,994)	331.98%	4.23%
42910 E-Rate	275,000	275,000		216,406	58,593	78.69%	97.58%
Total Local Support Non-Tax	4,087,758	4,087,758	494,735	1,294,596	2,793,161	31.67%	28.95%
State, General Purpose							
43100 State Apportionment	148,089,654	146,214,517	13,330,649	26,661,298	119,553,218	18.23%	17.82%
43121 State Apportionment SPED	4,156,611	4,282,259	369,353	738,706	3,543,552	17.25%	17.99%
43300 Local Effort Assistance	7,996,618	9,146,560	733,341	733,341	8,413,218	8.02%	8.52%
Total State, General Purpose	160,242,883	159,643,336	14,433,344	28,133,346	131,509,989	17.62%	17.33%
State, Special Purpose							
44121 Special Education	16,559,800	16,983,196	1,489,752	2,979,505	14,003,690	17.54%	17.98%
44122 Special Educ - Infant/Toddler	915,514	915,514	82,400	164,800	750,713	18.00%	17.99%
44155 Learning Assistance	4,043,338	4,043,338	358,301	728,056	3,315,281	18.01%	17.99%
44158 Special & Pilot Programs	953,400	953,400			953,400	0.00%	0.89%
44165 Transitional Bilingual	1,310,470	1,310,470	117,949	235,898	1,074,571	18.00%	18.00%
44174 Highly Capable	240,565	240,565	21,650	43,301	197,263	18.00%	17.98%
44198 School Food Services	47,810	47,810			47,810	0.00%	6.42%
44199 Transportation Operations	7,029,017	7,029,017	632,611	1,265,223	5,763,793	18.00%	18.00%
Total State, Special Purpose	31,099,914	31,523,310	2,702,665	5,416,786	26,106,523	17.18%	17.41%
Federal, General Purpose							
45300 Impact Aid - Maint & Ops	25,000	25,000			25,000	0.00%	0.00%
45329 Impact Aid - Special Ed	15,000	15,000	4,301	4,301	10,698	28.68%	0.00%
45500 Federal Forests	17,000	17,000			17,000	0.00%	0.00%



**General Fund
Revenues and Other Financing Sources
For the Period Ending October 31, 2016**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
Total Federal, General Purpose	57,000	57,000	4,301	4,301	52,698	7.55%	0.00%
Federal, Special Purpose							
46124 Special Education Supplemental	4,396,457	4,396,457	303,254	303,254	4,093,202	6.90%	6.59%
46138 Secondary Vocational Education	105,000	105,000			105,000	0.00%	0.00%
46151 ESEA Disadvantaged	2,433,986	2,433,986	151,578	151,578	2,282,407	6.23%	0.09%
46152 ESEA Other Title Grants	445,000	445,000			445,000	0.00%	0.00%
46164 Limited English Proficiency	155,177	155,177	10,154	10,154	145,022	6.54%	6.53%
46198 School Food Services	2,600,000	2,600,000			2,600,000	0.00%	8.51%
46267 Indian Education JOM	4,759	4,759	5,606	5,606	(847)	117.80%	0.00%
46268 Indian Education ED	58,361	58,361	6,670	6,670	51,690	11.43%	9.22%
46278 Youth Training Programs	69,600	69,600	5,810	8,526	61,073	12.25%	16.67%
46300 Federal Grants Other Entities	2,500,000	2,676,151		1,000	2,675,151	0.04%	0.00%
46321 Special Ed - Medicaid Reimb	20,000	20,000		471	19,528	2.36%	3.57%
46998 USDA Commodities	350,000	350,000	47,253	81,914	268,085	23.40%	23.46%
Total Federal, Special Purpose	13,138,340	13,314,491	530,327	569,176	12,745,314	4.27%	5.22%
Revenues From Other Districts							
47121 Special Education Other Dist	1,000,000	1,000,000			1,000,000	0.00%	0.00%
Total Revenues From Other Districts	1,000,000	1,000,000			1,000,000	0.00%	0.68%
Revenues From Other Entities							
48198 School Food Services	35,000	35,000	4,588	6,277	28,722	17.94%	14.96%
Total Revenues From Other Entities	35,000	35,000	4,588	6,277	28,722	17.94%	14.96%
Total Revenues	261,455,895	261,455,895	35,016,749	53,293,980	208,161,914	20.38%	20.77%
Other Financing Sources							
49300 Sale of Equipment	2,000	2,000		542	1,457	27.13%	0.00%
Total Other Financing Sources	2,000	2,000		542	1,457	27.13%	0.00%
Total Revenues and Other Financing Sources	261,457,895	261,457,895	35,016,749	53,294,523	208,163,371	20.38%	20.77%



**General Fund
Expenditures by State Program
For the Period Ending October 31, 2016**

	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	147,860,404	147,693,595	10,712,775	20,959,991	5,090,936	121,642,667	14.19%	14.18%
02 Alternative Learning Experience	742,147	766,762	58,515	124,591	25,615	616,555	16.25%	14.70%
03 Dropout Reengagement	538,229	546,434	40,545	84,195	8,705	453,533	15.41%	13.68%
Total Regular Instruction	149,140,780	149,006,791	10,811,837	21,168,778	5,125,256	122,712,756	14.21%	14.19%
Special Education Instruction								
21 Special Education	27,199,469	27,199,469	2,121,949	4,098,822	1,095,799	22,004,847	15.07%	14.56%
22 Special Education Birth - Two	915,514	786,524	66,379	82,813	480,836	222,874	10.53%	6.12%
24 Federal Special Education	3,913,688	3,913,688	365,372	655,096		3,258,591	16.74%	15.28%
Total Special Education Instruction	32,028,671	31,899,681	2,553,701	4,836,732	1,576,635	25,486,313	15.16%	14.43%
Vocational Education								
31 Career & Technical Education	8,904,009	9,514,288	625,411	1,295,562	269,252	7,949,473	13.62%	13.83%
34 CTE Middle School Grant	454,015	455,214	28,423	81,757		373,456	17.96%	18.16%
38 CTE Carl Perkins Grant	100,315	96,519	3,357	18,958	14,208	63,352	19.64%	32.89%
Total Vocational Education	9,458,339	10,066,021	657,191	1,396,278	283,460	8,386,282	13.87%	14.25%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,325,391	2,344,428	160,135	308,126	1,200	2,035,101	13.14%	10.73%
52 Federal School Improvement	512,683	409,922	42,919	84,172		325,749	20.53%	16.46%
55 Learning Assistance Program	3,862,939	4,240,683	270,452	531,488	8,200	3,700,994	12.53%	10.93%
58 State Special Pilot	1,786,116	1,802,055	70,185	136,635		1,665,419	7.58%	6.63%
64 Fed Limited English Proficiency	152,135	153,054	8,675	18,618		134,435	12.16%	13.08%
65 Transitional Bilingual -State	1,560,470	1,560,470	107,680	216,929	3,822	1,339,718	13.90%	13.54%
67 Indian Ed Johnson OMalley	4,759	26,256	637	868		25,387	3.31%	1.32%
68 Indian Ed Title IV	89,810	89,810	6,444	14,120		75,689	15.72%	8.21%
69 Compensatory Other		2,558				2,558	0.00%	654.61%
Total Compensatory Education	10,294,303	10,629,236	667,129	1,310,961	13,222	9,305,052	12.33%	10.87%
Other Instructional Programs								
74 State Highly Capable	206,671	206,671	9,845	19,873		186,797	9.62%	16.69%
78 Federal Youth Training Program	94,110	94,110	7,143	14,290		79,819	15.19%	15.48%
79 Other Instructional Programs	8,005,949	7,040,119	11,041	22,258		7,017,860	0.32%	0.42%



**General Fund
Expenditures by State Program
For the Period Ending October 31, 2016**

	<u>Adopted Budget</u>	<u>Operating Budget</u>	<u>Month to Date</u>	<u>Fiscal Year to Date</u>	<u>Encumbrances</u>	<u>Remaining Balance</u>	<u>% of Operating Budget</u>	<u>Prior Year % of Operating Budget</u>
Total Other Instructional Programs	8,306,730	7,340,900	28,030	56,422		7,284,477	0.77%	1.26%
Community Services								
89 Community Service	851,885	855,123	61,504	110,575	104,917	639,630	12.93%	13.90%
Total Community Services	851,885	855,123	61,504	110,575	104,917	639,630	12.93%	13.90%
Support Services								
97 District Wide Support	33,052,565	33,335,521	2,607,188	5,737,700	3,860,523	23,737,297	17.21%	17.10%
98 School Food Services	6,018,050	6,018,050	491,163	1,026,740	1,573,536	3,417,773	17.06%	17.36%
99 Pupil Transportation	10,078,261	10,078,261	787,233	1,415,696	1,522,830	7,139,734	14.05%	13.89%
Total Support Services	49,148,876	49,431,832	3,885,586	8,180,137	6,956,889	34,294,805	16.55%	16.46%
Total Expenditure	259,229,584	259,229,584	18,664,981	37,059,886	14,060,379	208,109,318	14.30%	14.24%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	259,229,584	259,229,584	18,664,981	37,059,886	14,060,379	208,109,318	14.30%	13.94%



**Transportation Vehicle Fund
Budget Status
For the Period Ending October 31, 2016**

	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	7,649	2,100,572	2,101,602		(2,093,953)	27,475.51%	202.78%
State, Special Purpose							0.00%
State Transp Reimbursement	993,613				993,613	0.00%	0.00%
Federal, Special Purpose							
Total Revenues	1,001,262	2,100,572	2,101,602		(1,100,340)	209.90%	0.06%
Expenditures							
Equipment Capitalized	3,574,403		(5)	3,438,277	136,131	-0.00%	16.22%
Total Expenditure	3,574,403		(5)	3,438,277	136,131	-0.00%	16.22%
Other Financing Sources (Uses)							
Sale of Equipment		4,914	5,097		(5,097)		16.22%
Other Fin Sources Transfers In							16.22%
Total Other Financing Sources (Uses)		4,914	5,097		(5,097)		16.22%
Change in Fund Balance	(2,573,141)	2,105,485	2,106,702				
Beginning Fund Balance	2,573,141		2,671,856				
Ending Fund Balance			4,778,559				



**Capital Projects
Budget Status
For the Period Ending October 31, 2016**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
Local Taxes	1,000,000	331,383	352,588		647,412	35.26%	37.05%
Local Support Non-Tax State, Special Purpose	1,704,635	182,329	290,025		1,414,610	17.01%	18.47%
Revenues From Other Entities		133,065	133,065		(133,065)		
Total Revenues	2,704,635	646,777	775,678		1,928,957	28.68%	32.91%
Expenditures							
Sites	5,414,000	291,094	288,470	100,232	5,125,530	5.33%	7.03%
Buildings	36,520,500	1,086,510	1,263,701	7,050,279	35,256,799	3.46%	3.74%
Equipment	3,792,000	79,581	87,276	426,265	3,704,724	2.30%	4.12%
Energy	51,500				51,500	0.00%	
Sale & Lease				5,750			
Bond/Levy Issue							
Total Expenditures	45,778,000	1,457,185	1,639,447	7,582,526	44,138,553	3.58%	4.33%
Change in Fund Balance	(43,073,365)	(810,408)	(863,768)				
Beginning Fund Balance	96,414,597		97,865,244				
Ending Fund Balance	53,341,232		97,001,476				



**Debt Service
Budget Status
For the Period Ending October 30, 2016**

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues						
Local Taxes	28,339,216	9,410,981	9,980,571	18,358,645	35.22%	38.06%
Local Support Non-Tax	37,940	1,948	3,621	34,319	9.54%	10.39%
Total Revenues	28,377,156	9,412,929	9,984,192	18,392,964	35.18%	38.04%
Expenditures						
Principal Payments	8,375,000			8,375,000	0.00%	0.00%
Interest Payments	9,823,425			9,823,425	0.00%	0.00%
Purchased Services	250,000	1,041	1,041	248,959	0.42%	0.00%
Total Expenditure	18,448,425	1,041	1,041	18,447,384	0.01%	0.00%
Change in Fund Balance	9,928,731	9,411,887	9,983,150			
Beginning Fund Balance	4,243,116		4,454,360			
Ending Fund Balance	14,171,847		14,437,511			



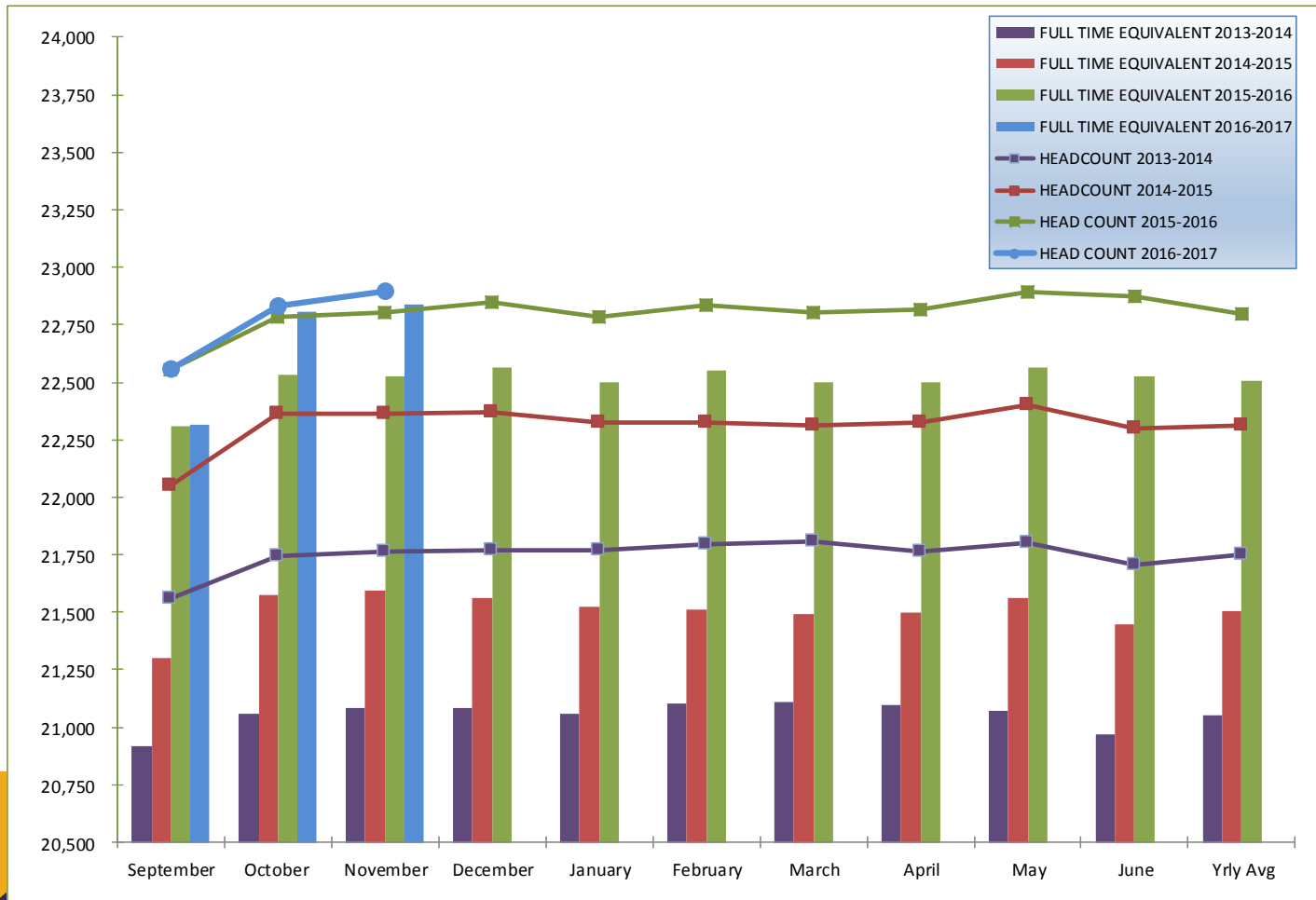
**Associated Student Body Fund
Budget Status
For the Period Ending October 31, 2016**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
General Student Body	1,437,700	93,111	392,862		1,044,837	27.33%	31.65%
Athletics	1,222,567	40,041	240,623		981,943	19.68%	21.94%
Classes	239,600	1,761	4,538		235,061	1.89%	0.69%
Clubs	2,213,391	74,918	293,907		1,919,483	13.28%	12.62%
Private Money	414,650	3,513	3,513		411,136	0.85%	1.47%
Total Revenues	5,527,908	213,347	935,446		4,592,461	16.92%	18.14%
Expenditures							
General Student Body	805,072	37,039	74,237	2,643	728,191	9.22%	10.33%
Athletics	1,474,636	59,776	186,830		1,287,805	12.67%	12.55%
Classes	223,487	5,893	9,259		214,227	4.14%	2.26%
Clubs	2,173,342	66,918	146,616		2,026,725	6.75%	7.24%
Private Money	414,950	157	157		414,792	0.04%	2.98%
Total Expenditures	5,091,487	169,785	417,101	2,643	4,671,742	8.19%	13.60%
Transfers In							
General Student Body		1,183	11,966				
Athletics		3,904	73,733				
Classes		2,351	2,351				
Clubs		1,731	2,305				
Private Money							
Total Transfers In		9,171	90,357				
Transfers Out							
General Student Body		(169)	(1,222)				
Athletics		(5,466)	(63,416)				
Classes		(2,351)	(2,833)				
Clubs			(21,701)				
Private Money		(1,183)	(1,183)				
Total Transfers Out		(9,171)	(90,357)				
Change in Fund Balance	436,421	43,561	518,344				
Beginning Fund Balance	931,151		1,136,238				
Ending Fund Balance	1,367,572		1,654,583				



**Private Purpose Trust Fund
Income Statement
For the Period Ending October 31, 2016**

	<u>Month to Date</u>	<u>Fiscal Year to Date</u>
Revenues		
Scholarship Revenue	2,319	2,319
Interest Allocation	279	542
Total Revenues	<u>2,598</u>	<u>2,861</u>
Expenditures		
Scholarship Awards	126	262
Total Expenditures	<u>126</u>	<u>262</u>
Net Increase (Decrease) of Revenues Over Expenditures	2,471	2,598
Beginning Fund Balance		<u>701,195</u>
Ending Fund Balance		<u><u>703,793</u></u>



STUDENT FTE & HEADCOUNT 2013-2017