



Combining Balance Sheet- All Funds
As of August 31, 2017

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	115,314				20,500	21,910
Cash on Hand	226,334		10,059		22,351	400
Cash with County Treasurer	5,209,146	1,083,485	2,207,690	140,070	91,320	7,959
Minus Outstanding Warrants	(4,722,909)		(2,040,138)		(77,054)	(3,880)
Taxes Receivable	24,817,202	4	485,436	13,513,051		
Due from Other Funds	1,363					
Due from Other Government	1,436,695					
Accounts Receivable	45,283					
Inventory- Supplies &	159,729					
Inventory- Lunchrooms	98,136					
Inventory- USDA Commodities	408,131					
Prepaid Expenses	770,768				130,020	
Investments	53,678,382	1,361,000	294,958,000	14,758,000	1,607,000	678,000
Total Assets	82,243,574	2,444,489	295,621,047	28,411,121	1,794,137	704,389
Liabilities						
Accounts Payable	6,366,855		4,727,657		47,049	50
Payroll Deductions & Taxes	1,105,672					
Retainage Payable	271,015		435,979			
Due to Other Government Units	76,088		169		388	
Due to Other Funds					1,363	
Unearned Revenue	117,122				480,968	
Deferred Revenue- Taxes	24,817,202	4	485,436	13,513,051		
Total Liabilities	32,753,954	4	5,649,241	13,513,051	529,768	50
Fund Balance	49,489,616	2,444,484	289,971,806	14,898,069	1,264,370	704,339
Total Liabilities and Fund Balance	82,243,571	2,444,488	295,621,046	28,411,120	1,794,137	704,389



**General Fund
Budget Status
For the Period Ending August 31, 2017**

	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	259,714	51,900,381		(105,381)	100.20%	100.88%
Local Support Non-Tax	4,087,758	4,087,758	160,146	5,174,449		(1,086,691)	126.58%	121.09%
State, General Purpose	160,242,883	159,643,336	16,674,554	158,564,194		1,079,141	99.32%	100.62%
State, Special Purpose	31,099,914	31,523,310	3,512,706	31,701,790		(178,480)	100.57%	105.25%
Federal, General Purpose	57,000	57,000	5,232	42,366		14,633	74.33%	75.09%
Federal, Special Purpose	13,138,340	13,314,491	1,896,805	11,247,831		2,066,659	84.48%	89.04%
Revenues From Other Districts	1,000,000	1,000,000		1,091,088		(91,088)	109.11%	98.34%
Revenues From Other Entities	35,000	35,000	29,952	87,467		(52,467)	249.91%	175.73%
Total Revenues	261,455,895	261,455,895	22,539,111	259,809,570		1,646,324	99.37%	100.99%
Expenditures by Program								
Regular Instruction	149,140,780	149,006,791	14,066,500	146,306,509	144,605	2,555,676	98.19%	92.45%
Special Education Instruction	32,028,671	31,899,681	2,603,117	31,182,945		716,735	97.75%	96.60%
Vocational Education	9,458,339	10,066,021	1,156,302	8,970,241	425	1,095,354	89.11%	97.11%
Compensatory Education	10,294,303	10,629,236	1,912,775	10,056,025		573,210	94.61%	92.71%
Other Instructional Programs	8,306,730	7,340,900	14,113	411,653		6,929,246	5.61%	8.10%
Community Services	851,885	855,123	359,438	1,074,886	811	(220,574)	125.70%	148.53%
Support Services	49,148,876	49,431,832	8,839,191	54,973,518	544,998	(6,086,684)	111.21%	100.51%
Total Expenditure	259,229,584	259,229,584	28,951,440	252,975,779	690,839	5,562,965	97.59%	93.01%
Other Financing Sources (Uses)								
Sale of Equipment	2,000	2,000		70,367		(68,367)	3,518.35%	1,363.14%
Other Fin Sources Transfers In								
Other Financing Uses								
Other Fin Uses Transfer Out								274.63%
Total Other Financing Sources (Uses)	2,000	2,000		70,367		(68,367)	3,518.35%	275.16%
Changes in Fund Balance	2,228,311	2,228,311	(6,412,328)	6,904,155				
Beginning Fund Balance	37,250,000	42,585,460		42,585,460				
Ending Fund Balance	39,478,311	44,813,771		49,489,616				



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2017**

	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	258,529	51,897,485	(102,485)	100.20%	100.87%
41500 Timber Excise Tax			1,184	2,896	(2,896)		
Total Local Taxes	51,795,000	51,795,000	259,714	51,900,381	(105,381)	100.20%	100.88%
Local Support Non-Tax							
42100 Tuition & Fees	44,000	44,000	3,918	183,791	(139,791)	417.71%	376.78%
42200 Sale of Goods & Services	672,858	672,858	31,501	677,794	(4,936)	100.73%	105.19%
42231 CTE Sale of Goods/Svc	1,500	1,500	125	1,477	22	98.51%	0.00%
42289 Community Services	93,000	93,000	1,881	77,684	15,315	83.53%	95.00%
42298 FNS Ticket Sales	2,150,000	2,150,000		2,375,738	(225,738)	110.50%	106.24%
42300 Investment Earnings	30,000	30,000	50,491	356,473	(326,473)	1,188.24%	385.15%
42500 Gifts & Donations	180,000	180,000	30,949	323,560	(143,560)	179.76%	143.64%
42600 Fines & Damages	96,000	96,000	1,273	58,378	37,621	60.81%	117.99%
42700 Rentals	520,400	520,400	18,660	451,728	68,671	86.80%	106.75%
42800 Insurance Recoveries	25,000	25,000	3,300	237,028	(212,028)	948.11%	1,292.25%
42910 E-Rate	275,000	275,000	18,044	430,793	(155,793)	156.65%	113.45%
Total Local Support Non-Tax	4,087,758	4,087,758	160,146	5,174,449	(1,086,691)	126.58%	121.09%
State, General Purpose							
43100 State Apportionment	148,089,654	146,214,517	14,504,369	145,219,457	995,059	99.32%	100.66%
43121 State Apportionment SPED	4,156,611	4,282,259	417,588	4,198,176	84,082	98.04%	100.24%
43300 Local Effort Assistance	7,996,618	9,146,560	1,752,596	9,146,560	()	100.00%	100.00%
Total State, General Purpose	160,242,883	159,643,336	16,674,554	158,564,194	1,079,141	99.32%	100.62%
State, Special Purpose							
44121 Special Education	16,559,800	16,983,196	2,214,572	17,427,011	(443,815)	102.61%	104.51%
44122 Special Educ - Infant/Toddler	915,514	915,514	81,975	819,450	96,063	89.51%	115.51%
44155 Learning Assistance	4,043,338	4,043,338	365,634	3,970,273	73,064	98.19%	99.69%
44158 Special & Pilot Programs	953,400	953,400	518	938,932	14,467	98.48%	95.96%
44165 Transitional Bilingual	1,310,470	1,310,470	126,559	1,264,868	45,601	96.52%	110.75%
44174 Highly Capable	240,565	240,565	23,830	237,469	3,095	98.71%	101.08%
44198 School Food Services	47,810	47,810		46,334	1,475	96.91%	93.28%
44199 Transportation Operations	7,029,017	7,029,017	699,615	6,996,153	32,863	99.53%	109.79%
44300 Other State Agencies				1,297	(1,297)		
Total State, Special Purpose	31,099,914	31,523,310	3,512,706	31,701,790	(178,480)	100.57%	105.25%
Federal, General Purpose							
45300 Impact Aid - Maint & Ops	25,000	25,000	1,870	11,182	13,817	44.73%	35.65%



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2017**

	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	15,000	15,000	3,362	26,031	(11,031)	173.54%	110.30%
45500 Federal Forests	17,000	17,000		5,152	11,847	30.31%	100.98%
Total Federal, General Purpose	57,000	57,000	5,232	42,366	14,633	74.33%	75.09%
Federal, Special Purpose							
46124 Special Education Supplemental	4,396,457	4,396,457	975,073	4,385,611	10,845	99.75%	94.76%
46138 Secondary Vocational Education	105,000	105,000	27,855	125,951	(20,951)	119.95%	100.00%
46151 ESEA Disadvantaged	2,433,986	2,433,986	718,888	2,562,688	(128,702)	105.29%	99.48%
46152 ESEA Other Title Grants	445,000	445,000	132,788	500,181	(55,181)	112.40%	108.80%
46164 Limited English Proficiency	155,177	155,177	39,198	140,613	14,563	90.62%	97.24%
46198 School Food Services	2,600,000	2,600,000		2,623,594	(23,594)	100.91%	104.65%
46267 Indian Education JOM	4,759	4,759		5,606	(847)	117.80%	99.98%
46268 Indian Education ED	58,361	58,361		58,559	(198)	100.34%	100.00%
46278 Youth Training Programs	69,600	69,600	2,821	64,659	4,940	92.90%	96.35%
46300 Federal Grants Other Entities	2,500,000	2,676,151	180	4,673	2,671,478	0.17%	0.20%
46321 Special Ed - Medicaid Reimb	20,000	20,000		175,322	(155,322)	876.61%	30.53%
46998 USDA Commodities	350,000	350,000		600,370	(250,370)	171.53%	111.69%
Total Federal, Special Purpose	13,138,340	13,314,491	1,896,805	11,247,831	2,066,659	84.48%	89.04%
Revenues From Other Districts							
47121 Special Education Other Dist	1,000,000	1,000,000		1,091,088	(91,088)	109.11%	97.66%
Total Revenues From Other Districts	1,000,000	1,000,000		1,091,088	(91,088)	109.11%	98.34%
Revenues From Other Entities							
48100 Governmental Entities			10,380	13,005	(13,005)		
48198 School Food Services	35,000	35,000	176	46,876	(11,876)	133.93%	132.17%
48500 Educational Service Districts			19,396	27,586	(27,586)		
Total Revenues From Other Entities	35,000	35,000	29,952	87,467	(52,467)	249.91%	175.73%
Total Revenues	261,455,895	261,455,895	22,539,111	259,809,570	1,646,324	99.37%	100.99%
Other Financing Sources							
49300 Sale of Equipment	2,000	2,000		70,365	(68,365)	3,518.25%	1,363.14%
Total Other Financing Sources	2,000	2,000		70,365	(68,365)	3,518.25%	1,363.14%
Total Revenues and Other Financing Sources	261,457,895	261,457,895	22,539,111	259,879,935	1,577,959	99.40%	101.00%



**General Fund
Expenditures by State Program
For the Period Ending August 31, 2017**

	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	13,892,332	144,937,151	144,605	2,611,838	98.13%	92.46%
02 Alternative Learning Experience	742,147	766,762	121,288	857,142		(90,380)	111.79%	88.92%
03 Dropout Reengagement	538,229	546,434	52,879	512,214		34,219	93.74%	92.60%
Total Regular Instruction	149,140,780	149,006,791	14,066,500	146,306,509	144,605	2,555,676	98.19%	92.45%
Special Education Instruction								
21 Special Education	27,199,469	27,199,469	2,179,592	26,287,756		911,712	96.65%	94.78%
22 Special Education Birth - Two	915,514	786,524	86,984	665,257		121,266	84.58%	104.41%
24 Federal Special Education	3,913,688	3,913,688	310,507	4,203,900		(290,212)	107.42%	107.47%
29 Special Ed Other Federal			26,031	26,031		(26,031)		
Total Special Education Instruction	32,028,671	31,899,681	2,603,117	31,182,945		716,735	97.75%	96.60%
Vocational Education								
31 Career & Technical Education	8,904,009	9,514,288	1,083,123	8,466,189	425	1,047,673	88.98%	96.97%
34 CTE Middle School Grant	454,015	455,214	71,112	383,719		71,494	84.29%	99.12%
38 CTE Carl Perkins Grant	100,315	96,519	2,067	120,331		(23,812)	124.67%	100.00%
Total Vocational Education	9,458,339	10,066,021	1,156,302	8,970,241	425	1,095,354	89.11%	97.11%
Compensatory Education								
51 Title I, Federal Disadvantaged	2,325,391	2,344,428	487,360	2,448,350		(103,922)	104.43%	99.48%
52 Federal School Improvement	512,683	409,922	65,968	477,864		(67,942)	116.57%	96.21%
55 Learning Assistance Program	3,862,939	4,240,683	368,831	3,771,308		469,374	88.93%	90.09%
58 State Special Pilot	1,786,116	1,802,055	778,138	1,642,745		159,309	91.16%	91.09%
64 Fed Limited English Proficiency	152,135	153,054	27,646	137,856		15,197	90.07%	97.24%
65 Transitional Bilingual -State	1,560,470	1,560,470	176,496	1,471,947		88,522	94.33%	93.02%
67 Indian Ed Johnson OMalley	4,759	26,256	(60)	9,227		17,028	35.14%	16.35%
68 Indian Ed Title IV	89,810	89,810	6,127	86,786		3,023	96.63%	56.13%
69 Compensatory Other		2,558	2,266	9,938		(7,380)	388.53%	734.34%
Total Compensatory Education	10,294,303	10,629,236	1,912,775	10,056,025		573,210	94.61%	92.71%
Other Instructional Programs								
74 State Highly Capable	206,671	206,671	17,082	205,354		1,316	99.36%	101.03%
78 Federal Youth Training Program	94,110	94,110	(14,886)	64,659		29,450	68.71%	93.37%



**General Fund
Expenditures by State Program
For the Period Ending August 31, 2017**

	Adopted Budget	Operating Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Operating Budget	Prior Year % of Operating Budget
79 Other Instructional Programs	8,005,949	7,040,119	11,917	141,639		6,898,479	2.01%	3.05%
Total Other Instructional Programs	8,306,730	7,340,900	14,113	411,653		6,929,246	5.61%	8.10%
Community Services								
89 Community Service	851,885	855,123	359,438	1,074,886	811	(220,574)	125.70%	148.53%
Total Community Services	851,885	855,123	359,438	1,074,886	811	(220,574)	125.70%	148.53%
Support Services								
97 District Wide Support	33,052,565	33,335,521	8,097,883	40,186,066	476,638	(7,327,183)	120.55%	104.24%
98 School Food Services	6,018,050	6,018,050	326,084	5,502,599	67,360	448,090	91.43%	96.78%
99 Pupil Transportation	10,078,261	10,078,261	415,223	9,284,852	1,000	792,408	92.13%	90.71%
Total Support Services	49,148,876	49,431,832	8,839,191	54,973,518	544,998	(6,086,684)	111.21%	100.51%
Total Expenditure	259,229,584	259,229,584	28,951,440	252,975,779	690,839	5,562,965	97.59%	93.01%
Other Financing Sources (Uses)								
Total Expenditures and Other Financing Uses	259,229,584	259,229,584	28,951,440	252,975,779	690,839	5,562,965	97.59%	96.75%



**Transportation Vehicle Fund
Budget Status
For the Period Ending August 31, 2017**

	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	(2,097,873)	14,134		(6,485)	184.78%	2,356.71%
State, Special Purpose							0.00%
State Transp Reimbursement	993,613	1,082,700	1,082,700		(89,087)	108.97%	99.51%
Federal, Special Purpose							
Total Revenues	1,001,262	(1,015,173)	1,096,834		(95,572)	109.55%	100.17%
Expenditures							
Equipment Capitalized	3,574,403		3,429,018		145,385	95.93%	81.95%
Total Expenditure	3,574,403		3,429,018		145,385	95.93%	81.95%
Other Financing Sources (Uses)							
Sale of Equipment		445	5,812		(5,812)		82.17%
Comp Loss, Capital Assets		2,099,000	2,099,000		(2,099,000)		82.17%
Other Fin Sources Transfers In							129.04%
Total Other Financing Sources (Uses)		2,099,445	2,104,812		(2,104,812)		97.79%
Change in Fund Balance	(2,573,141)	1,084,272	(227,372)				
Beginning Fund Balance	2,573,141		2,671,856				
Ending Fund Balance			2,444,484				



**Capital Projects
Budget Status
For the Period Ending August 31, 2017**

	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	6,252	1,016,150		(16,150)	101.62%	54.19%
Local Support Non-Tax	1,704,635	441,220	2,901,878		(1,197,243)	170.23%	129.74%
State, Special Purpose							
Revenues From Other Entities			133,065		(133,065)		
Total Revenues	2,704,635	447,472	4,051,093		(1,346,458)	149.78%	71.01%
Expenditures							
Sites	5,414,000	406,469	801,063	470,663	4,612,937	14.80%	41.59%
Buildings	36,520,500	7,048,481	22,545,451	14,375,299	13,975,049	61.73%	68.40%
Equipment	3,792,000	259,719	1,088,779	36,447	2,703,221	28.71%	60.45%
Energy	51,500		16,902	19,832	34,598	32.82%	
Sale & Lease		1,972	6,080	4,370	(6,080)		
Bond/Levy Issue			832,633		(832,633)		
Total Expenditures	45,778,000	7,716,641	25,290,908	14,906,611	20,487,092	55.25%	66.41%
Other Financing Sources (Uses)							
Sale of Bonds			213,346,383		213,346,383		
Other Fin Sources Transfers In							246.58%
Other Financing Uses							
Total Other Financing Sources (Uses)			213,346,383		213,346,383		1,809.10%
Change in Fund Balance	(43,073,365)	(7,269,167)	192,106,561				
Beginning Fund Balance	96,414,597		97,865,244				
Ending Fund Balance	53,341,232		289,971,806				



**Debt Service
Budget Status
For the Period Ending August 31, 2017**

	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	139,155	28,580,777	(241,561)	100.85%	125.94%
Local Support Non-Tax	37,940	12,747	61,471	(23,531)	162.02%	204.44%
Total Revenues	28,377,156	151,902	28,642,248	(265,092)	100.93%	125.99%
Expenditures						
Principal Payments	8,375,000		8,375,000		100.00%	139.54%
Interest Payments	9,823,425		9,823,425		100.00%	116.08%
Purchased Services	250,000		1,041	248,959	0.42%	0.61%
Total Expenditure	18,448,425		18,199,466	248,959	98.65%	128.97%
Other Financing Sources (Uses)						
Sale of Bonds			926	926		
Total Other Financing Sources (Uses)			926	926		
Change in Fund Balance	9,928,731	151,901	10,443,708			
Beginning Fund Balance	4,243,116		4,454,360			
Ending Fund Balance	14,171,847		14,898,069			



**Associated Student Body Fund
Budget Status
For the Period Ending August 31, 2017**

	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	(209)	713,181		724,518	49.61%	53.21%
Athletics	1,222,567	3,288	413,197		809,369	33.80%	77.59%
Classes	239,600	2,930	91,721		147,878	38.28%	42.32%
Clubs	2,213,391	1,363	905,834		1,307,556	40.93%	39.14%
Private Money	414,650	(1,759)	43,642		371,007	10.53%	21.35%
Total Revenues	5,527,908	5,613	2,167,578		3,360,329	39.21%	49.91%
Expenditures							
General Student Body	805,072	3,789	288,125	1,646	515,300	35.79%	50.22%
Athletics	1,474,636	9,506	702,323		772,312	47.63%	66.96%
Classes	223,487	4,465	51,441		172,045	23.02%	24.74%
Clubs	2,173,342	6,501	956,573		1,216,768	44.01%	39.20%
Private Money	414,950	9,114	40,981		373,968	9.88%	23.62%
Total Expenditures	5,091,487	33,378	2,039,446	1,646	3,050,394	40.06%	48.92%
Transfers In							
General Student Body		519,118	534,630				
Athletics		555,850	631,356				
Classes		(1,507)	2,090				
Clubs		95,184	104,078				
Private Money			5				
Total Transfers In		1,168,646	1,272,161				
Transfers Out							
General Student Body		(753,592)	(756,645)				
Athletics		(326,689)	(391,792)				
Classes		(20,328)	(24,308)				
Clubs		(68,035)	(98,131)				
Private Money			(1,283)				
Total Transfers Out		(1,168,646)	(1,272,161)				
Change in Fund Balance	436,421	(27,764)	128,132				
Beginning Fund Balance	931,151		1,136,238				
Ending Fund Balance	1,367,572		1,264,370				



**Private Purpose Trust Fund
Income Statement
For the Period Ending August 31, 2017**

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	25,566	65,249
Interest Allocation	562	4,338
Total Revenues	26,128	69,587
Expenditures		
Cert Extra Hourly	(176)	
Industrial Insurance	(1)	
FICA/Medicare	(13)	
Retirement	(23)	
Scholarship Awards	13,206	66,943
Scholarship Award Returns		(500)
Total Expenditures	12,991	66,443
Net Increase (Decrease) of Revenues Over Expenditures	13,136	3,144
Beginning Fund Balance		701,195
Ending Fund Balance		704,339