



Key Messages

The attached August 2015 Financial Statements are presented for your information. Key messages about these statements are:

- The 2014-2015 year-end General Fund balance was \$35,532,230.
- The components of the General Fund balance are:
 - ◊ Restricted fund balance of \$1.5M. (This includes reserves for unexpended state and federal grants, debt service and uninsured risk.)
 - ◊ Non spendable fund balance of \$2.4M. (This includes inventory and prepaid items.)
 - ◊ Assigned fund balance of \$15.6M. (This includes amounts designated for unpaid sick and vacation leave balances, school and department carryovers and future pension increase.)
 - ◊ Committed fund balance of \$600,000. (This includes district compensated absences and contingency funds.)
 - ◊ Unassigned fund balance of \$15.4M. (This includes district minimum fund-balance policy of \$12.2M)
- The Capital Projects, Associated Student Body, Debt Service, Transportation Vehicle and Private Purpose Trust Funds ended the year as expected.

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Submitted by:

Heather Larson, Director of Accounting

Date: November 16th, 2015



Combining Balance Sheet- All Funds
As of August 31, 2015

	General Fund	Transportation Vehicle Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Private Purpose Trust Fund
Assets						
Imprest Cash	89,414				20,200	14,047
Cash on Hand	170,832		38,410		171,500	
Cash with County Treasurer	4,384,673	22,171	617,830	108,539	39,683	945
Minus Outstanding Warrants	(4,343,797)	(21,900)	(450,683)		(27,792)	(638)
Taxes Receivable	23,546,249	11	3,285,649	9,670,902		
Due from Other Funds	1,565				486	
Due from Other Government	1,045,777		152,622			
Accounts Receivable	17,880					
Inventory- Supplies &	305,200					
Inventory- Lunchrooms	213,796					
Inventory- USDA Commodities	144,605					
Prepaid Expenses	1,726,024				95,795	
Investments	34,832,096	2,599,000	12,330,000	5,197,000	985,000	682,000
Total Assets	62,134,314	2,599,282	15,973,828	14,976,441	1,284,872	696,354
Liabilities						
Accounts Payable	2,335,478	150	2,188,558		27,083	
Payroll Deductions & Taxes	567,724					
Retainage Payable	99,847		261,536			
Due to Other Government Units	14,001		12,428		(500)	
Due to Other Funds	486				1,565	
Deferred Revenue	38,301				328,882	
Deferred Revenue- Taxes	23,546,249	11	3,285,649	9,670,902		
Total Liabilities	26,602,086	161	5,748,171	9,670,902	357,030	
Fund Balance	35,532,230	2,599,121	10,225,656	5,305,538	927,840	696,353
Total Liabilities and Fund Balance	62,134,315	2,599,282	15,973,828	14,976,440	1,284,872	696,353



**General Fund
Budget Status
For the Period Ending August 31, 2015**

	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	46,694,066	46,858,280	262,645	47,383,635		(525,355)	101.12%	100.42%
Local Support Non-Tax	3,759,000	3,759,000	114,877	4,296,115		(537,115)	114.29%	108.41%
State, General Purpose	127,753,987	129,404,909	13,645,318	129,972,226		(567,317)	100.44%	99.96%
State, Special Purpose	26,304,434	26,398,454	2,953,275	27,103,330		(704,876)	102.67%	101.25%
Federal, General Purpose	17,700	17,700		58,959		(41,259)	333.11%	167.44%
Federal, Special Purpose	12,560,821	10,651,665	1,900,890	10,260,625		391,039	96.33%	79.82%
Revenues From Other Districts	1,000,000	1,000,000	(62,994)	1,018,441		(18,441)	101.84%	87.91%
Revenues From Other Entities	27,000	27,000	875	82,884		(55,884)	306.98%	99.80%
Total Revenues	218,117,008	218,117,008	18,814,888	220,176,219		(2,059,211)	100.94%	99.18%
Expenditures by Program								
Regular Instruction	122,695,775	124,015,485	12,355,952	119,808,153	55,766	4,151,565	96.61%	100.96%
Special Education Instruction	28,587,952	28,587,954	2,211,672	27,048,937		5,690,581	94.62%	96.65%
Vocational Education	8,848,489	9,121,176	814,545	8,754,310		6,057,447	95.98%	94.24%
Compensatory Education	9,241,180	9,338,503	1,518,670	8,630,035	14,600	6,751,314	92.41%	93.53%
Other Instructional Programs	2,893,539	1,079,013	21,010	392,271		7,438,056	36.35%	11.91%
Community Services	518,485	518,485	341,067	1,030,796		6,925,744	198.81%	158.39%
Support Services	44,035,633	44,160,437	4,401,116	43,967,814	250,534	6,867,832	99.56%	103.57%
Total Expenditure	216,821,053	216,821,053	21,664,034	209,632,320	320,900	6,867,832	96.68%	98.98%
Other Financing Sources (Uses)								
Sale of Equipment	2,000	2,000		1,366		3,366	68.30%	952.17%
Other Financing Uses				(1,550,000)		(1,550,000)		
Total Other Financing Sources (Uses)	2,000	2,000		(1,548,634)		(1,546,634)	-77,431.70%	225,658.59
Changes in Fund Balance	1,297,955	1,297,955	(2,849,146)	8,995,264				
Beginning Fund Balance	23,735,000	26,536,965		26,536,965				
Ending Fund Balance	25,032,955	27,834,920		35,532,230				



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2015**

	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	46,694,066	46,858,280	261,773	47,381,515	(523,235)	101.12%	100.41%
41500 Timber Excise Tax			872	2,120	(2,120)		
Total Local Taxes	46,694,066	46,858,280	262,645	47,383,635	(525,355)	101.12%	100.42%
Local Support Non-Tax							
42100 Tuition & Fees	44,000	44,000	157	86,919	(42,919)	197.54%	105.07%
42131 CTE Tuition & Fees				1,420	(1,420)		
42200 Sale of Goods & Services	500,000	500,000	29,225	613,130	(113,130)	122.63%	110.06%
42231 CTE Sale of Goods/Svc	1,000	1,000			1,000	0.00%	1.55%
42289 Community Services	80,000	80,000	9,334	90,911	(10,911)	113.64%	107.68%
42298 FNS Ticket Sales	2,100,000	2,100,000	2,784	2,202,617	(102,617)	104.89%	89.67%
42300 Investment Earnings	30,000	30,000	7,336	43,172	(13,172)	143.91%	149.58%
42500 Gifts & Donations	200,000	200,000	6,908	282,616	(82,616)	141.31%	110.53%
42600 Fines & Damages	50,000	50,000	(3,040)	51,180	(1,180)	102.36%	194.84%
42700 Rentals	529,000	529,000	38,466	603,098	(74,098)	114.01%	128.76%
42800 Insurance Recoveries	25,000	25,000	23,705	38,503	(13,503)	154.02%	1,380.76%
42910 E-Rate	200,000	200,000		282,544	(82,544)	141.27%	99.78%
Total Local Support Non-Tax	3,759,000	3,759,000	114,877	4,296,115	(537,115)	114.29%	108.41%
State, General Purpose							
43100 State Apportionment	117,141,684	118,547,322	11,992,553	119,103,770	(556,448)	100.47%	99.94%
43121 State Apportionment SPED	3,662,032	3,662,032	696,715	3,672,901	(10,869)	100.30%	100.58%
43300 Local Effort Assistance	6,950,271	7,195,555	956,049	7,195,554		100.00%	100.00%
Total State, General Purpose	127,753,987	129,404,909	13,645,318	129,972,226	(567,317)	100.44%	99.96%
State, Special Purpose							
44121 Special Education	14,066,451	14,066,451	1,842,171	14,421,850	(355,399)	102.53%	107.47%
44122 Special Educ - Infant/Toddler	672,609	672,609	(15,861)	661,831	10,777	98.40%	64.49%
44155 Learning Assistance	3,504,325	3,504,325	346,375	3,463,755	40,569	98.84%	91.82%
44158 Special & Pilot Programs	731,989	826,009	23,401	928,916	(102,907)	112.46%	135.82%
44165 Transitional Bilingual	804,847	804,847	95,670	957,077	(152,230)	118.91%	122.46%
44174 Highly Capable	211,085	211,085	21,304	213,046	(1,961)	100.93%	102.23%
44198 School Food Services	43,409	43,409		49,786	(6,377)	114.69%	9.79%
44199 Transportation Operations	6,269,719	6,269,719	640,213	6,402,132	(132,413)	102.11%	98.66%
44300 Other State Agencies				4,934	(4,934)		
Total State, Special Purpose	26,304,434	26,398,454	2,953,275	27,103,330	(704,876)	102.67%	101.25%
Federal, General Purpose							



**General Fund
Revenues and Other Financing Sources
For the Period Ending August 31, 2015**

	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				27,685	(27,685)		
45329 Impact Aid - Special Ed				13,590	(13,590)		
45500 Federal Forests	17,700	17,700		17,684	15	99.91%	95.94%
Total Federal, General Purpose	17,700	17,700		58,959	(41,259)	333.11%	167.44%
Federal, Special Purpose							
46124 Special Education Supplemental	4,343,605	4,343,605	1,166,639	4,144,879	198,725	95.42%	88.96%
46138 Secondary Vocational Education	93,000	98,971	10,739	109,710	(10,739)	110.85%	111.84%
46151 ESEA Disadvantaged	2,062,937	2,425,131	616,807	1,968,105	457,025	81.15%	85.25%
46152 ESEA Other Title Grants	436,650	608,028	53,071	463,977	144,050	76.31%	100.87%
46164 Limited English Proficiency	125,560	127,935	43,541	127,537	397	99.69%	130.86%
46198 School Food Services	2,200,000	2,200,000		2,768,826	(568,826)	125.86%	169.40%
46267 Indian Education JOM	20,000	20,000		4,759	15,241	23.80%	23.79%
46268 Indian Education ED	52,169	52,169		52,429	(260)	100.50%	99.96%
46278 Youth Training Programs	76,900	76,900	5,609	66,715	10,184	86.76%	85.86%
46300 Federal Grants Other Entities	2,500,000	48,926			48,926	0.00%	0.00%
46310 Medicaid Administrative Match	300,000	300,000		174,578	125,421	58.19%	50.05%
46321 Special Ed - Medicaid Reimb	20,000	20,000	4,481	28,927	(8,927)	144.64%	170.55%
46998 USDA Commodities	330,000	330,000		350,179	(20,179)	106.12%	100.02%
Total Federal, Special Purpose	12,560,821	10,651,665	1,900,890	10,260,625	391,039	96.33%	79.82%
Revenues From Other Districts							
47121 Special Education Other Dist	1,000,000	1,000,000	(62,994)	1,018,441	(18,441)	101.84%	92.41%
Total Revenues From Other Districts	1,000,000	1,000,000	(62,994)	1,018,441	(18,441)	101.84%	92.41%
Revenues From Other Entities							
48100 Governmental Entities	2,000	2,000			2,000	0.00%	0.00%
48198 School Food Services	25,000	25,000	875	38,678	(13,678)	154.71%	117.35%
48500 Educational Service Districts				44,205	(44,205)		39.24%
Total Revenues From Other Entities	27,000	27,000	875	82,884	(55,884)	306.98%	93.57%
Total Revenues	218,117,008	218,117,008	18,814,888	220,176,219	(2,059,211)	100.94%	99.21%
Other Financing Sources							
49300 Sale of Equipment	2,000	2,000		1,366	633	68.32%	952.17%
Total Other Financing Sources	2,000	2,000		1,366	633	68.32%	952.17%
Total Revenues and Other Financing Sources	218,119,008	218,119,008	18,814,888	220,177,585	(2,058,577)	100.94%	99.21%



**General Fund
Expenditures by State Program
For the Period Ending August 31, 2015**

	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	121,700,015	123,135,122	11,694,534	118,374,317	55,766	4,705,038	96.13%	101.01%
02 Alternative Learning Experience	733,880	569,396	474,263	920,331		(350,935)	161.63%	92.30%
03 Dropout Reengagement	261,880	310,967	187,154	513,504		(202,537)	165.13%	
Total Regular Instruction	122,695,775	124,015,485	12,355,952	119,808,153	55,766	4,151,565	96.61%	100.96%
Special Education Instruction								
21 Special Education	24,237,956	24,237,956	1,525,940	22,437,708		1,800,247	92.57%	93.82%
22 Special Education Birth - Two	672,609	672,609	40,750	620,193		52,415	92.21%	177.13%
24 Federal Special Education	3,677,387	3,677,389	631,390	3,977,445		(300,056)	108.16%	107.59%
29 Special Ed Other Federal			13,590	13,590		(13,590)		
Total Special Education Instruction	28,587,952	28,587,954	2,211,672	27,048,937		1,539,016	94.62%	96.65%
Vocational Education								
31 Career & Technical Education	8,329,173	8,609,034	741,271	8,207,202		401,831	95.33%	93.85%
34 CTE Middle School Grant	430,338	417,451	67,332	442,141		(24,690)	105.91%	99.68%
38 CTE Carl Perkins Grant	88,978	94,691	5,942	104,966		(10,275)	110.85%	102.31%
Total Vocational Education	8,848,489	9,121,176	814,545	8,754,310		366,865	95.98%	94.24%
Compensatory Education								
51 Title I, Federal Disadvantaged	1,973,725	2,322,351	281,995	1,885,090		437,260	81.17%	84.11%
52 Federal School Improvement	417,767	581,733	13,294	443,912		137,820	76.31%	113.43%
55 Learning Assistance Program	3,672,779	3,680,720	326,723	3,536,052		144,667	96.07%	82.67%
58 State Special Pilot	1,872,127	1,440,704	774,257	1,445,729		(5,025)	100.35%	127.38%
64 Fed Limited English Proficiency	123,098	125,427	25,434	125,036		390	99.69%	104.88%
65 Transitional Bilingual -State	1,054,847	1,054,847	86,051	1,045,609		9,237	99.12%	103.52%
67 Indian Ed Johnson OMalley	20,000	24,340	40	3,402		20,937	13.98%	2.01%
68 Indian Ed Title IV	106,837	106,837	10,573	136,672		(29,835)	127.93%	91.46%
69 Compensatory Other		1,544	300	8,528	14,600	(21,584)	552.37%	48.54%
Total Compensatory Education	9,241,180	9,338,503	1,518,670	8,630,035	14,600	693,867	92.41%	93.53%
Other Instructional Programs								
74 State Highly Capable	181,727	181,727	15,061	184,808		(3,081)	101.70%	88.36%
78 Federal Youth Training Program	85,185	85,185	(5,010)	66,715		18,469	78.32%	82.28%



**General Fund
Expenditures by State Program
For the Period Ending August 31, 2015**

	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	2,626,627	812,101	10,959	140,747		671,353	17.33%	5.49%
Total Other Instructional Programs	2,893,539	1,079,013	21,010	392,271		686,741	36.35%	11.91%
Community Services								
89 Community Service	518,485	518,485	341,067	1,030,796		(512,311)	198.81%	158.39%
Total Community Services	518,485	518,485	341,067	1,030,796		(512,311)	198.81%	158.39%
Support Services								
97 District Wide Support	29,416,684	29,466,417	3,426,850	29,526,783	218,399	(278,765)	100.20%	105.27%
98 School Food Services	5,243,474	5,401,748	466,455	5,466,398	32,135	(96,785)	101.20%	108.15%
99 Pupil Transportation	9,375,475	9,292,272	507,809	8,974,632		317,639	96.58%	95.83%
Total Support Services	44,035,633	44,160,437	4,401,116	43,967,814	250,534	(57,911)	99.56%	103.57%
Total Expenditure	216,821,053	216,821,053	21,664,034	209,632,320	320,900	6,867,832	96.68%	103.57%
Other Financing Sources (Uses)								
00 Operating Transfers Out				1,550,000		(1,550,000)		
Total Expenditures and Other Financing Uses	216,821,053	216,821,053	21,664,034	211,182,320	320,900	5,317,832	97.40%	99.78%



**Transportation Vehicle Fund
Budget Status
For the Period Ending August 31, 2015**

	Adopted Budget	Extended Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Extended Budget	Prior Year % of Extended Budget
Revenues								
Local Taxes				2		2		
Local Support Non-Tax	437	500	204	837		337	167.40%	86.41%
State, Special Purpose		180,000		89,938		(90,062)	49.97%	0.00%
State Transp Reimbursement	800,000	977,521	977,521	977,521			100.00%	103.53%
Total Revenues	800,437	1,158,021	977,725	1,068,298		(89,723)	92.25%	91.03%
Expenditures								
Equipment Capitalized	1,482,600	3,078,152	150	383,155	2,514,441	180,556	12.45%	84.69%
Total Expenditure	1,482,600	3,078,152	150	383,155	2,514,441	180,556	12.45%	84.69%
Other Financing Sources (Uses)								
Sale of Equipment		30,000		23,848		6,152	79.49%	84.90%
Transfers		1,200,000		1,200,000			100.00%	90.70%
Total Other Financing Sources (Uses)		1,230,000		1,223,848		6,152	99.50%	88.49%
Change in Fund Balance	(682,163)	(690,131)	977,575	1,908,990				
Beginning Fund Balance	682,163	690,131		690,130				
Ending Fund Balance				2,599,121				



**Capital Projects
Budget Status
For the Period Ending August 31, 2015**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Extended Budget
Revenues							
Local Taxes	3,710,000	33,890	3,718,254		8,254	100.22%	
Local Support Non-Tax	1,400,391	1,177,574	3,642,162		2,241,771	260.08%	89.48%
State, Special Purpose	500,000	152,622	916,556		416,556	183.31%	
Total Revenues	5,610,391	1,364,086	8,276,972		2,666,581	147.53%	92.04%
Expenditures							
Sites	5,957,132	77,049	935,048	109,996	5,022,084	15.70%	
Buildings	3,852,550	2,172,430	5,620,159	1,980,921	(1,767,609)	145.88%	
Equipment	1,120,730	777,360	1,375,814	53,176	(255,084)	122.76%	
Energy	21,840	133,639	1,707,817	146,284	(1,685,977)	7,819.67%	
Sale & Lease			5,012	5,988	(5,012)		
Total Expenditures	10,952,252	3,160,478	9,643,850	2,296,365	1,308,402	88.05%	
Other Financing Sources (Uses)							
Sale of Real Property			37,849		37,849		
Transfers			350,000		350,000		
Total Other Financing Sources (Uses)			387,849		387,849		
Change in Fund Balance	(5,341,861)	(1,796,388)	(979,028)				
Beginning Fund Balance	7,734,043		11,204,685				
Ending Fund Balance	2,392,182		10,225,656				



**Debt Service
Budget Status
For the Period Ending August 31, 2015**

	Adopted Budget	Month to Date	Fiscal Year to Date	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues						
Local Taxes	20,032,934	108,594	20,222,594	189,660	100.95%	101.37%
Local Support Non-Tax	8,881	648	8,169	(712)	91.98%	57.72%
Total Revenues	20,041,815	109,242	20,230,763	188,948	100.94%	101.35%
Expenditures						
Principal Payments	11,320,000		11,320,000		100.00%	100.00%
Interest Payments	8,018,738		8,018,738		100.00%	100.00%
Purchased Services	250,000		161	249,839	0.06%	0.48%
Total Expenditure	19,588,738		19,338,899	249,839	98.72%	98.81%
Change in Fund Balance	453,077	109,242	891,864			
Beginning Fund Balance	4,190,000		4,413,674			
Ending Fund Balance	4,643,077		5,305,538			



**Associated Student Body Fund
Budget Status
For the Period Ending August 31, 2015**

	Adopted Budget	Month to Date	Fiscal Year to Date	Encumbrances	Remaining Balance	% of Adopted Budget	Prior Year % of Adopted Budget
Revenues							
General Student Body	1,465,179	(629)	705,688		(759,490)	48.16%	66.44%
Athletics	1,148,238	4,102	632,283		(515,954)	55.07%	94.08%
Classes	233,700	4	94,929		(138,770)	40.62%	39.05%
Clubs	2,403,811	(427)	950,979		(1,452,831)	39.56%	43.17%
Private Money	319,350	1,796	46,625		(272,724)	14.60%	37.51%
Total Revenues	5,570,278	4,846	2,430,507		(3,139,770)	43.63%	59.30%
Expenditures							
General Student Body	958,143	(21,665)	377,248		580,894	39.37%	47.14%
Athletics	1,560,469	(25,012)	1,223,143		337,325	78.38%	76.12%
Classes	236,792	4,474	83,141		153,650	35.11%	31.98%
Clubs	2,462,608	8,592	1,015,698		1,446,909	41.24%	44.58%
Private Money	320,650	781	39,356		281,293	12.27%	40.86%
Total Expenditures	5,538,662	(32,830)	2,738,588		2,800,073	49.44%	56.14%
Transfers In							
General Student Body		736,238	779,924				
Athletics		908,815	921,652				
Classes		5,577	5,866				
Clubs		205,040	164,991				
Private Money			979				
Total Transfers In		1,855,672	1,873,414				
Transfers Out							
General Student Body		(1,249,459)	(1,189,079)				
Athletics		(459,824)	(518,707)				
Classes		(47,252)	(60,841)				
Clubs		(99,135)	(103,953)				
Private Money		()	(831)				
Total Transfers Out		(1,855,672)	(1,873,414)				
Change in Fund Balance	31,616	37,676	(308,081)				
Beginning Fund Balance	1,110,000		1,235,922				
Ending Fund Balance	1,141,616		927,840				



**Private Purpose Trust Fund
Income Statement
For the Period Ending August 31, 2015**

	Month to Date	Fiscal Year to Date
Revenues		
Scholarship Revenue	17,687	50,964
Interest Allocation	79	819
Total Revenues	17,767	51,784
Expenditures		
Scholarship Awards	15,141	61,164
Scholarship Award Returns		(3,805)
Total Expenditures	15,141	57,359
Net Increase (Decrease) of Revenues Over Expenditures	2,626	(5,574)
Beginning Fund Balance		701,928
Ending Fund Balance		696,353