

2017-18 ACTUAL SOURCES/USES AND ENDING FUND BALANCE THROUGH AUGUST 2018

APPORTIONMENT CLASSIFICATION	ACTUAL 17-18 FUNDING	ACTUAL 17-18 EXPEND	LEVY/MISC REVENUE REQ'D TO FUND PGMS
BASIC EDUCATION			
SCHOOL GENERATED - SALARIES			
Cert instructional Salaries	8,188,765		
Cert Admin Salaries	6,372,374	7,039,191.00	(666,817)
Classified Salaries	423,399	655,182	(231,783)
Substitutes	854,739	1,249,860	(395,121)
BEA Running Start	65,506	199,228	(133,722)
	459,537	428,279	31,258
DISTRICT GENERATED - SALARIES			
Class - Facilities/Maint/Grounds	154,596	1,151,600	(997,004)
Class - Technology Staff	45,254	246,030	(200,776)
Class - Central Administration	207,097	506,590	(299,493)
Certificated - Central Administration	131,306	336,629	(205,323)
PAYROLL INSURANCE/TAXES/BENEFITS			
Certificated/Classified	3,582,495	4,882,983	(1,300,488)
MSOC (MATERIALS/SUPPLIES/OPER COSTS)			
Technology	299,316	227,104	72,212
Utilities/Insurance	749,282	910,089	(160,807)
Curriculum/Building MSOC's/Prof Dev	1,055,884	900,116.00	155,768
Facilities Maintenance	371,182	444,756	(73,574)
Districtwide Support	257,157	454,150	(196,993)
CAREER AND TECHNICAL ED			
HIGH SCHOOL CTE			
Cert Instructional Salaries	277,621	306,725	(29,104)
Cert Admin Salaries	24,473	13,280	11,193
Classified Salaries	53,492	27,341	26,151
Cert/Class Benefits	155,345	140,191	15,154
Running Start	9,921	13,052	(3,131)
Substitutes	2,902	9,000	(6,098)
MSOC (Mat'ls/Supplies/Oper Costs)	134,777	121,835	12,942
	658,531	631,424	27,107
MIDDLE SCHOOL CTE			
Cert Instructional Salaries	36,335	43,452	(7,117)
Cert Admin Salaries	3,170	6,231	(3,061)
Classified Salaries	6,973	-	6,973
Cert/Class Benefits	20,303	19,917	386
Substitutes	380	-	380
MSOC (Mat'ls/Supplies/Oper Costs)	17,635	8,448	9,187
	84,796	78,048	6,748
TOTAL ALE	889,572	396,817	492,755
TOTAL COLLEGE IN HIGH SCHOOL	39,650	-	39,650
TOTAL APPORTIONMENT (Budget = \$14,370,000)	16,701,673		16,701,673
Less Sped Apportionment	(445,307)		(445,307)
Less Prior Year Adjustment	7,362		7,362
Plus Fire District Payment	2,862		2,862
TOTAL ADJUSTED APPORTIONMENT	16,266,590		16,266,590
OTHER PROGRAMS			
EXTRACURRICULAR	-	531,213	(531,213)
SPECIAL EDUCATION (State and Federal)	3,387,793	4,159,391	(771,598)
REMEDIATION (State and Federal)	1,118,573	1,101,178	17,395

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BILINGUAL (State and Federal)	243,542	232,597	10,945
CTE - Federal	13,804	13,804	-
TITLE II - Federal	129,368	132,235	(2,867)
OTHER FEDERAL (Admin Match/Fed Forest)	47,382	38,533	8,849
HIGHLY CAPABLE	54,040	52,241	1,799
OTHER STATE PROGRAMS (Nat'l Board/TPEP)	252,749	208,988	43,761
DAYCARE PROGRAMS	195,262	176,309	18,953
FCRC PROGRAM	-	54,800	(54,800)
FOOD SERVICE	855,495	1,038,061	(182,566)
TRANSPORTATION-WOODLAND TO/FROM	4,528,946	4,676,125	(147,179)
GIFTS/DONATIONS	51,812	41,782	10,030
MISCELLANEOUS REVENUES			
LEVY/TIMBER EXCESS	4,249,856		4,249,856
LEVY EQUALIZATION	1,117,632		1,117,632
INVESTMENT EARNINGS	20,389		20,389
KRL FIELD TRIP/EXTRACURRICULAR REIMB	188,693	196,735	(8,042)
KRL UTIL/ADMIN REIMB	64,313	92,081	(27,768)
KRL TO/FROM	-	-	-
NON-HIGH PAYMENT FROM GREEN MTN	37,240		37,240
TUITION/FEES	62,835		62,835
E-RATE	33,859		33,859
OTHER LOCAL REVENUES	111,843		111,843
STATE FOREST FUNDS	27,077		27,077
OPERATING TRANSFER	400,000	102,881	297,119
TOTAL SOURCES/USES	33,459,093	33,587,030	(127,937)
FUND BALANCE 9/1/17	2,676,560		
ACTUAL REVENUES	33,459,093		
ACTUAL EXPENDITURES	33,587,030		
ACTUAL FUND BAL 8/31/18	2,548,623		
DECREASE IN FUND BALANCE	(127,937)		

2017-18 YEAR-END SUMMARY

Comparison of Actual Expenditures to Prior Years - By Object and Activity

	15-16 ACTUAL EXPEND	16-17 ACTUAL EXPEND	17-18 ACTUAL EXPEND	% VAR TO 15-16	% VAR TO 16-17
BY OBJECT					
Credit Transfers	2,531,918	232,993	255,419	-90%	10%
Certificated Salaries	9,610,350	10,097,110	11,097,541	15%	10%
Classified Salaries	6,360,446	7,015,252	7,906,893	24%	13%
Employee Benefits	6,929,724	7,366,533	8,496,050	23%	15%
Supplies/Materials	1,727,292	1,709,501	1,791,983	4%	5%
Purchased Services	3,304,839	3,731,597	4,095,653	24%	10%
Travel	66,957	68,448	104,743	56%	53%
Capital Outlay	141,124	66,937	2,290	-98%	-97%
TOTAL	28,140,732	30,055,378	33,495,153	1,914,647	7%
BY ACTIVITY					
Board of Directors	82,326.00	112,878.00	160,672.00	95%	42%
Supt/Public Rel	365,033.00	398,277.00	468,064.00	28%	18%
Business/HR.	478,326.00	555,189.00	620,664.00	30%	12%
Inst. Supervision	686,395.00	831,916.00	877,562.00	28%	5%
Media Centers	245,995.00	271,869.00	318,008.00	29%	17%
Building Admin.	1,382,815.00	1,462,721.00	1,520,180.00	10%	4%
Guidance	453,867.00	611,902.00	681,300.00	50%	11%
Health/Safety	762,558.00	736,382.00	814,950.00	7%	11%
Teaching	13,602,253.00	14,888,747.00	16,834,509.00	24%	13%
Extracurricular	432,040.00	462,210.00	531,212.00	23%	15%
Paymts to Other Dist	450,527.00	277,506.00	179,386.00	-60%	-35%
Inst Prof Dev	430,161.00	312,989.00	385,616.00	-10%	23%
Inst Technology	205,494.00	278,240.00	162,167.00	-21%	-42%
Curriculum	409,039.00	294,277.00	365,534.00	100%	24%
Food Service	941,408.00	958,393.00	1,038,061.00	10%	8%
Transp-Woodland	1,425,771.00	4,032,531.00	4,676,124.00	228%	16%
Trans-KRL	2,297,869.00	-	-	100%	-100%
Grounds/Cust/Maint	2,058,475.00	2,058,651.00	2,203,040.00	7%	7%
Util/Security/Insur	845,185.00	916,834.00	960,139.00	14%	5%
Techs/Printing	532,384.00	534,426.00	595,117.00	12%	11%
Motor Pool	52,811.00	43,282.00	20,461.00	-61%	-53%
Public Activities	-	16,158.00	71,387.00	0%	100%
TOTAL	28,140,732.00	30,055,378.00	33,484,153.00	19%	11%

2017-2018 YEAR-END SUMMARY
Comparison of Actual Expenditures to Prior Years - By Program

	15-16 ACTUAL EXPEND	16-17 ACTUAL EXPEND	17-18 ACTUAL EXPEND	% VARIANCE TO 15-16	% VARIANCE TO 16-17
EXP BY PROGRAM					
Basic Education	\$13,235,868	\$13,842,173	\$15,241,198	15%	10%
Alternative Learning	\$382,115	\$393,199	\$396,817	4%	1%
Special Education-State/Fed	\$3,136,992	\$3,665,087	\$4,159,391	33%	13%
Vocational Education (CTE)	\$531,886	\$598,517	\$723,278	36%	21%
Title One	\$529,592	\$632,715	\$554,021	5%	-12%
Title II	\$48,143	\$48,375	\$132,235	175%	173%
Learning Asst Pgm (LAP)	\$477,054	\$508,995	\$547,157	15%	7%
Misc State Grants	\$172,989	\$153,829	\$208,988	21%	36%
Title III - LEP	\$25,133	\$26,848	\$23,780	-5%	-11%
Bilingual Education	\$200,877	\$177,005	\$208,816	4%	18%
Highly Capable	\$19,759	\$19,897	\$52,240	164%	163%
Fac Use/Daycare	\$124,598	\$147,831	\$176,309	42%	19%
Donations/Private Grants	\$20,728	\$61,225	\$80,120	287%	31%
Community Services	\$0	\$204,203	\$304,814	0%	100%
Districtwide Support	\$4,414,541	\$4,584,553	\$4,978,108	13%	9%
Food Service	\$929,289	\$958,393	\$1,020,757	10%	7%
Transportation-Woodland	\$3,891,169	\$4,032,532	\$4,676,124	20%	16%
KWRL CP/Non-voted Debt	\$300,914	\$38,359	\$102,881	-66%	168%
TOTAL EXPENDITURES	\$28,441,647	\$30,093,736	\$33,587,034	18%	12%

**2017-2018 YEAR-END SUMMARY
COMPARISON OF ACTUAL REVENUES TO PRIOR YEARS**

	15-16 ACTUAL REVENUES 2279.9	16-17 ACTUAL REVENUES 2362.69 FTE	17-18 ACTUAL REVENUES 2419.06 FTE	% VARIANCE FROM 15-16	% VARIANCE FROM 16-17
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,898,876.00	\$4,115,523.00	\$4,249,856.00	9%	3.26%
MISC TUITION & FEES	\$59,845.00	\$59,029.00	\$62,835.00	5%	6.45%
FAC USE/DAYCARE	\$108,383.00	\$149,051.00	\$152,145.00	40%	2.08%
MISC SALE OF GOODS	\$39,385.00	\$38,784.00	\$30,355.00	-23%	-21.73%
FOOD SERVICE FEES	\$231,692.00	\$224,281.00	\$241,412.00	4%	7.64%
INVESTMENT EARNINGS	\$5,774.00	\$10,272.00	\$20,389.00	253%	98.49%
FINES/INS RECOVERY	\$3,028.00	\$127.00	\$320.00	-89%	151.97%
GIFTS/DONATIONS	\$22,155.00	\$53,156.00	\$51,812.00	134%	-2.53%
ERATE	\$40,356.00	\$30,518.00	\$33,859.00	-16%	10.95%
RENTALS/MISC LOCAL	\$49,424.00	\$58,696.00	\$63,940.00	29%	8.93%
TOTAL LOCAL MONIES	\$4,458,918.00	\$4,739,437.00	\$4,906,923.00	10%	3.53%
STATE MONIES:					
APPORTIONMENT	\$13,998,854.00	\$14,711,949.00	\$16,293,661.00	16%	10.75%
SPED ED - BEA ALLOCATI	\$325,331.00	\$362,732.00	\$445,507.00	37%	22.82%
LEVY EQUALIZATION	\$906,345.00	\$990,932.00	\$1,117,632.00	23%	12.79%
SPECIAL ED	\$1,754,337.00	\$2,050,901.00	\$2,348,506.00	34%	14.51%
LAP	\$502,239.00	\$502,961.00	\$561,526.00	12%	11.64%
MISC STATE	\$100,490.00	\$127,477.00	\$168,089.00	67%	31.86%
BILINGUAL EDUCATION	\$171,535.00	\$186,388.00	\$219,319.00	28%	17.67%
HIGHLY CAPABLE	\$22,300.00	\$23,177.00	\$54,040.00	142%	133.16%
DAYCARE FEES	\$17,865.00	\$42,333.00	\$60,153.00	237%	42.09%
FOOD SERVICES	\$14,362.00	\$13,676.00	\$14,652.00	2%	7.14%
KWRL	\$3,558,266.00	\$3,599,064.00	\$4,199,443.00	18%	16.68%
TOTAL STATE MONIES	\$21,371,924.00	\$22,611,590.00	\$25,482,528.00	19%	12.70%
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$48,516.00	\$70,069.00	\$47,382.00	-2%	-32.38%
TITLE II	\$48,355.00	\$48,362.00	\$129,369.00	168%	167.50%
MEDICAID REIMB	\$5,778.00	\$6,566.00	\$446.00	-92%	-93.21%
FEDERAL SPECIAL ED	\$471,164.00	\$563,395.00	\$534,009.00	13%	-5.22%
VOC ED	\$13,447.00	\$18,542.00	\$13,804.00	3%	-25.55%
TITLE ONE	\$543,203.00	\$649,861.00	\$557,047.00	3%	-14.28%
TITLE III - LEP	\$25,133.00	\$23,985.00	\$24,223.00	-4%	0.99%
FOOD SERVICES	\$523,265.00	\$528,963.00	\$551,807.00	5%	4.32%
USDA COMMODITIES	\$61,971.00	\$46,916.00	\$47,623.00	-23%	1.51%
TOTAL FEDERAL MONIES	\$1,740,832.00	\$1,956,659.00	\$1,905,710.00	9%	-2.60%
REV FROM OTH DISTRICTS/AGENCIES:					
TRANSPORTATION-KRL	\$168,624.00	\$524,822.00	\$582,509.00	245%	10.99%
NON-HIGH(GREEN MTN)	\$19,008.00	\$11,502.00	\$37,240.00	96%	223.77%
FROM DIST/ESD'S	\$131,292.00	\$59,484.00	\$91,546.00	-30%	53.90%
TFR FROM OTH FUNDS	\$125,000.00	\$250,000.00	\$400,000.00	220%	100.00%
PRIVATE FOUNDATIONS	\$26,373.00	\$28,250.00	\$52,640.00	100%	86.34%
TOTAL OTHER DIST	\$470,297.00	\$874,058.00	\$1,163,935.00	147%	33.16%
TOTAL REVENUE	\$28,041,971.00	\$30,181,744.00	\$33,459,096.00	19%	10.86%