



MARCH FINANCIAL/ ENROLLMENT REPORT

Board Meeting March 14, 2024

Monthly Revenues, Expenditures and Fund Balance Compared to Projected - January

	Actual 2023-24	
	JANUARY	
	APPORT 8.5%	
BUDGET	ACTUAL	VARIANCE
\$2,496,328	\$4,070,904	\$1,574,576
\$3,410,470	\$3,541,160	\$130,690
\$3,001,879	\$3,045,240	\$43,361
\$472,772	\$380,453	(\$92,319)
\$3,474,651	\$3,425,693	(\$48,958)
\$2,432,148	\$4,186,371	\$1,754,223
37.94%	41.88%	3.94%
42.32%	42.33%	0.01%

	Actual 2022-23	
	JANUARY	
	APPORT 8.5%	
BUDGET	ACTUAL	VARIANCE
\$3,563,540	\$2,383,744	(\$1,179,796)
\$3,455,316	\$3,703,256	\$247,940
\$3,075,037	\$3,166,012	\$90,975
\$533,763	\$495,737	(\$38,026)
\$3,608,800	\$3,661,749	\$52,949
(\$109,900)	\$0	
\$3,300,156	\$2,425,251	(\$874,905)
37.97%	36.88%	-1.09%
41.81%	42.82%	1.01%

PROJECTED REVENUES, EXPENDITURES AND ENDING FUND BALANCE - BEA/DIST SUPPORT

PROGRAM	PROJ FUNDING	PROJ EXPEND	LEVY/MISC REV SUPPORT
BASIC EDUCATION			
SCHOOL GENERATED - SALARIES			
Cert instructional Salaries	8,788,727	9,674,650	(885,923)
Cert PD Salaries	146,479	143,500	2,979
Cert Subs	64,183	223,000	(158,817)
Cert Admin Salaries	732,601	896,440	(163,839)
Classified Salaries	1,325,848	1,697,700	(371,852)
Classified Subs	0	73,000	(73,000)
BEA Runnng Start	543,681	508,113	35,568
DISTRICT GENERATED - SALARIES			
Class - Facilities/Maint/Grounds	239,785	448,600	(208,815)
Class - Technology Staff	70,226	272,000	(201,774)
Class - Central Administration	330,623	584,500	(253,877)
Certificated - Central Administration	233,752	408,515	(174,763)
PAYROLL INSURANCE/TAXES/BENEFITS			
Certificated/Classified	4,551,461	4,969,299	(417,838)
Cert PD Benefits	25,385	49,000	(23,615)
MSOC (MATERIALS/SUPPLIES/OPER COSTS)			
Technology	394,777	184,000	210,777
Utilities/Insurance	860,093	977,000	(116,907)
Curriculum	367,094	45,000	322,094
Library MSOC	50,229	35,000	15,229
Building MSOC	730,304	434,750	295,554
Professional Development	57,105	91,000	(33,895)
Facilities Maintenance	426,100	434,500	(8,400)
Districtwide Support	295,204	474,545	(179,341)
HIGH SCHOOL CTE	686,706	617,520	69,186
MIDDLE SCHOOL CTE	39,646	89,725	(50,079)
TOTAL ALE	1,370,763	811,881	558,882
TOTAL DROPOUT ENGAGEMENT	124,693	122,000	2,693
TOTAL APPORTIONMENT	22,455,465	24,265,238	(1,809,773)
Less Sped Apportionment	(745,543)		(745,543)
TOTAL LEVY/MISC REVENUES TO SUPPORT BASIC ED	21,709,922	24,265,238	(2,555,316)

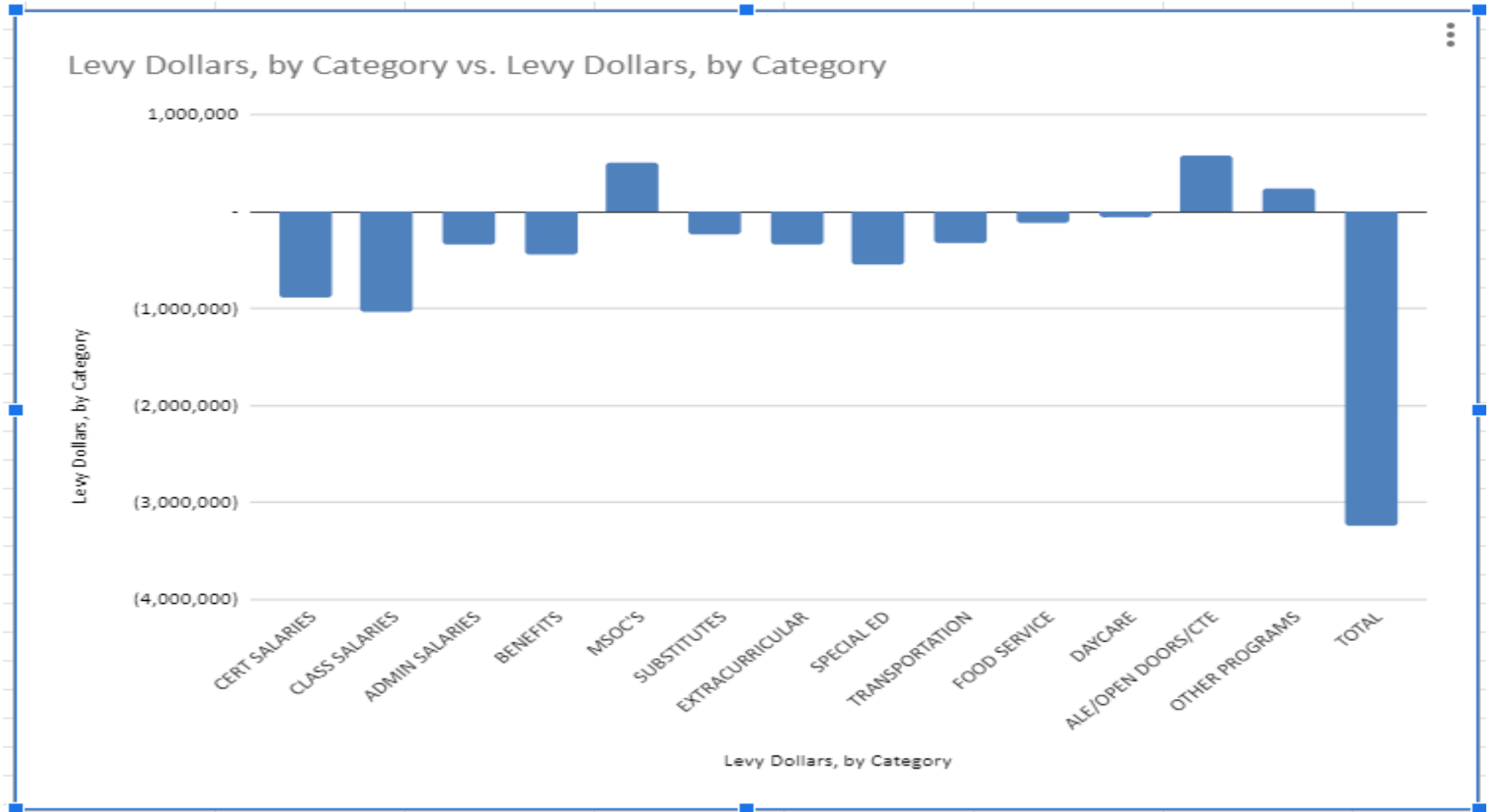
PROJECTED REVENUES, EXPENDITURES AND ENDING FUND BALANCE - OTHER PROGRAMS
AND MISC REVENUES

PROGRAM	PROJ FUNDING	PROJ EXPEND	LEVY/MISC REV SUPPORT
OTHER PROGRAMS			
EXTRACURRICULAR	-	333,750	(333,750)
SPECIAL EDUCATION (State and Federal)	6,039,352	6,591,810	(552,458)
REMEDICATION (State and Federal)	1,251,009	1,153,758	97,251
BILINGUAL (State and Federal)	344,039	334,350	9,689
CTE - Federal	-	-	-
TITLE II/TITLE IV - Federal	99,262	105,100	(5,838)
ESSER	1,758,660	1,795,300	(36,640)
OTHER FEDERAL (Admin Match)	90,000		90,000
HIGHLY CAPABLE	70,440	62,000	8,440
OTHER STATE PGMS (Nat'I Board/TPEP/PARA PD)	287,490	211,450	76,040
DAYCARE PROGRAMS	270,500	332,400	(61,900)
FOOD SERVICE	1,150,698	1,265,448	(114,750)
TRANSPORTATION	8,011,721	8,339,670	(327,949)
GIFTS/DONATIONS	35,000	35,000	-
TOTAL LEVY/MISC TO SUPPORT OTHER PGMS			(1,151,865)
MISCELLANEOUS REVENUES			
LEVY/TIMBER EXCESS	2,701,300		2,701,300
INVESTMENT EARNINGS	150,000		150,000
KRL FIELD TRIP/EXTRACURRICULAR REIMB	145,000	140,000	5,000
NON-HIGH PAYMENT FROM GREEN MTN	12,000		12,000
TUITION/PARTICIPATION FEES	44,000		44,000
E-RATE/PCARD REBATE	90,000	17,400	72,600
OTHER LOCAL (FACILITY USE/MISC REV/KRL ADMIN)	105,877		105,877
FEDERAL/STATE FOREST FUNDS	500		500
BEST GRANT/SWWA FOUND GRANT	41,500	35,650	5,850
FCRC DONATIONS	14,000	10,500	3,500
TOTAL MISC REVENUES TO SUPPORT BEA/OTHER PGMS			3,100,627
TOTAL SOURCES/USES	44,422,270	45,028,824	(606,554)

PROJECTED REVENUES, EXPENDITURES AND ENDING FUND BALANCE - SUMMARY

FUND BALANCE 9/1/23	\$4,686,705.00	
PROJECTED REVENUES	\$44,422,270.00	
PROJECTED EXPENDITURES	\$45,028,824.12	
PROJECTED FUND BAL 8/31/24	\$4,080,150.88	
PROJECTED INC/(DEC) IN FUND BALANCE	\$ (606,554.12)	
BUDGETED DECREASE IN FUND BALANCE	\$ (709,127.00)	
PROJECTED VS BUDGET +/-(-)	\$102,572.88	FAVORABLE
LARGER ITEMS DIRECTLY AFFECTING FUND BALANCE		
--Enrollment Less than Budgeted/RS Greater than Budgeted - Salaries (\$130,000), Benefits (\$45,000), MSOC's (\$9,000), RS \$220,000/Net \$15,400, Open Doors \$87,000/Net \$6,000, ALE (\$90,000)	\$ (252,600.00)	
--Cert Base Salaries greater than Budget	\$ (40,000.00)	
--Building Budget Carryovers (not spend in 23-24)	\$ 200,000.00	
--Safety Net greater than Budgeted \$250,000/Sped Exp greater than budgeted (\$187,000) (net)	\$ 63,000.00	
--KWRL Revenue greater than budgeted and expenditures less than budgeted - Woodland's net savings \$150,000	\$ 150,000.00	
--Athletic Director Savings	\$ 50,000.00	
--2023 Election costs greater than budgeted	\$ (75,000.00)	
	\$ 95,400.00	

LEVY/MISC FUNDS SPENT - BY CATEGORY



JANUARY 2024 BUDGET STATUS REPORT – GENERAL FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	2,749,633	21,947.12	2,527,223.93		222,409.07	91.91
2000 LOCAL SUPPORT NONTAX	868,987	44,784.73	396,313.53		472,673.47	45.61
3000 STATE - GENERAL PURPOSE	22,538,917	1,890,753.94	8,876,788.11		13,662,128.89	39.38
4000 STATE - SPECIAL PURPOSE	13,337,038	1,059,950.75	4,998,170.80		8,338,867.20	37.48
5000 FEDERAL - GENERAL PURPOSE	0	0.00	0.00		0.00	0.00
6000 FEDERAL - SPECIAL PURPOSE	4,481,341	420,746.59	1,558,665.98		2,922,675.02	34.78
7000 REVENUES FR OTH SCH DIST	1,118,481	102,976.80	309,253.16		809,227.84	27.65
8000 OTHER AGENCIES AND ASSOCIATES	37,000	0.00	25,013.00		11,987.00	67.60
9000 OTHER FINANCING SOURCES	0	0.00	0.00		0.00	0.00
Total	45,131,397	3,541,159.93	18,691,428.51		26,439,968.49	41.42
B. EXPENDITURES						
00 Regular Instruction	18,840,911	1,479,821.27	7,885,876.11	12,260,777.87	(1,305,742.98)	106.93
10 Federal Stimulus	1,995,325	73,551.96	967,845.48	910,690.08	116,789.44	94.15
20 Special Ed Instruction	6,401,041	534,422.25	2,728,822.55	4,148,171.67	(475,953.22)	107.44
30 Voc. Ed Instruction	875,003	49,314.13	314,126.89	386,405.06	174,471.05	80.06
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	1,933,739	133,403.05	788,610.56	1,103,878.84	41,249.60	97.87
70 Other Instructional Pgms	229,298	9,457.98	48,967.65	1,848.45	178,481.90	22.16
80 Community Services	641,089	33,619.99	161,383.09	181,862.71	297,843.20	53.54
90 Support Services	14,805,048	1,112,101.88	6,296,129.12	6,978,643.84	1,530,275.04	89.66
Total	45,721,454	3,425,692.51	19,191,761.45	25,972,278.52	557,414.03	98.78
C. OTHER FIN. USES TRANS. OUT (GL 536)	119,070	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
E. EXCESS OF REVENUE S/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(709,127)	115,467.42	(500,332.94)		208,794.06	(29.44)
F. TOTAL BEGINNING FUND BALANCE	4,800,000		4,686,704.97			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	4,090,873		4,186,372.03			

JANUARY 2024 BUDGET STATUS REPORT – CAPITAL PROJECTS FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	145,000	5,565.00	33,234.83		111,765.17	22.92
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	800,000	0.00	0.00		800,000.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	945,000	5,565.00	33,234.83		911,765.17	3.52
B. EXPENDITURES						
10 Sites	20,000	3,596.32	3,596.32	0.00	16,403.68	17.98
20 Buildings	1,100,000	0.00	7,848.52	12,798.00	1,079,353.48	1.88
30 Equipment	0	0.00	47,541.82	0.00	(47,541.82)	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	1,120,000	3,596.32	58,986.66	12,798.00	1,048,215.34	6.41
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(175,000)	1,968.68	(25,751.83)		149,248.17	(85.28)
F. TOTAL BEGINNING FUND BALANCE	765,000		710,682.67			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	590,000		684,930.84			

JANUARY 2024 BUDGET STATUS REPORT – DEBT SERVICE FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	3,588,789	14,048.06	1,465,940.81		2,102,848.19	41.08
2000 Local Support Nontax	40,000	0.00	33,431.67		6,568.33	83.58
3000 State - General Purpose	0	95.52	115.85		(115.85)	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	0	0.00	21,599,229.05		(21,599,229.05)	0.00
Total	3,608,789	14,143.58	23,098,717.38		(19,489,928.38)	640.07
B. EXPENDITURES						
Matured Bond Expenditures	1,520,000	0.00	1,520,000.00	0.00	0.00	100.00
Interest On Bonds	2,050,000	0.00	498,400.00	0.00	1,551,600.00	24.31
Interfund Loan Interest	0	0.00	0.00	0.00	0.00	0.00
Bond Transfer Fees	0	0.00	0.00	0.00	0.00	0.00
Arbitrage Rebate	0	0.00	0.00	0.00	0.00	0.00
Underwriter's Fees	250,000	0.00	208,211.25	0.00	41,788.75	83.28
Total	3,820,000	0.00	2,226,611.25	0.00	1,593,388.75	58.29
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
D. OTHER FINANCING USES (GL 535)	0	0.00	21,913,066.70			
E. EXCESS OF REVENUE/S/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	(211,211)	14,143.58	(1,040,960.57)		(829,749.57)	392.85
F. TOTAL BEGINNING FUND BALANCE	1,710,000		1,728,671.80			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,498,789		687,711.23			

JANUARY 2024 BUDGET STATUS REPORT – ASB FUND

A. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 General Student Body	45,000	448.97	18,951.68		26,048.32	42.11
2000 Athletics	74,500	8,093.72	48,836.23		25,863.77	65.28
3000 Classes	28,000	4,074.00	4,497.80		23,502.20	16.06
4000 Clubs	218,000	10,831.48	88,466.00		129,534.00	40.58
6000 Private Moneys	11,000	0.00	480.00		10,520.00	4.36
Total	376,500	23,448.17	161,031.71		215,468.29	42.77
B. EXPENDITURES						
1000 General Student Body	48,000	1,345.53	7,650.49	0.00	40,349.51	15.94
2000 Athletics	70,500	973.88	26,691.32	0.00	43,808.68	37.86
3000 Classes	27,000	2,243.45	4,850.44	0.00	22,149.56	17.96
4000 Clubs	227,000	10,987.94	73,219.18	0.00	153,780.82	32.26
6000 Private Moneys	11,000	0.00	425.68	0.00	10,574.32	3.87
Total	383,500	15,550.80	112,837.11	0.00	270,662.89	29.42
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	(7,000)	7,897.37	48,194.60		55,194.60	(788.49)
D. TOTAL BEGINNING FUND BALANCE	310,000		315,591.25			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	303,000		363,785.85			

JANUARY 2024 BUDGET STATUS REPORT – TRANSPORTATION VEHICLE FUND

A. REVENUES/OTHER FIN. SOURCE	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Nontax	90,000	0.00	80,228.43		9,771.57	89.14
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	1,250,000	0.00	0.00		1,250,000.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	230,930	0.00	230,931.00		(1.00)	100.00
9000 Other Financing Sources	0	0.00	0.00		0.00	0.00
Total	1,570,930	0.00	311,159.43		1,259,770.57	19.81
B. 9900 TRANSFERS IN FROM GF	119,070	0.00	0.00		119,070.00	0.00
C. Total REV/OTHER FIN. SOURCES	1,690,000	0.00	311,159.43		1,378,840.57	18.41
D. EXPENDITURES						
Type 30 Equipment	2,000,000	147,100.36	147,100.36	1,195,049.21	657,850.43	67.11
Type 40 Energy	0	0.00	0.00	0.00	0.00	0.00
Type 60 Bond Levy Issuance	0	0.00	0.00	0.00	0.00	0.00
Type 90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	2,000,000	147,100.36	147,100.36	1,195,049.21	657,850.43	67.11
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	0.00	0.00			
F. OTHER FINANCING USES (GL 535)	0	0.00	0.00			
G. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	(310,000)	(147,100.36)	164,059.07		474,059.07	(152.92)
H. TOTAL BEGINNING FUND BALANCE	3,972,000		3,983,746.79			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)			0.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	3,662,000		4,147,805.86			

FTE ENROLLMENT – MARCH 2024

Grade	23-24 BUDGET	23-24 TO DATE AVG	DIF TO BUDGET	FINAL 22-23	DIF TO CURRENT
K	158.00	160.63	2.63	186.86	(26.23)
1	174.00	168.55	(5.45)	179.45	(10.91)
2	179.00	184.54	5.54	174.27	10.26
3	174.00	173.86	(0.14)	179.17	(5.31)
4	180.00	176.47	(3.53)	211.98	(35.51)
5	211.00	213.60	2.60	180.31	33.29
6	180.00	173.69	(6.31)	180.27	(6.58)
7	177.00	189.13	12.13	184.50	4.63
8	183.00	182.72	(0.28)	171.30	11.42
9	177.00	178.55	1.55	178.64	(0.09)
10	178.00	182.52	4.52	211.86	(29.34)
11	185.00	160.30	(24.70)	144.29	16.01
12	152.00	136.54	(15.46)	161.12	(24.58)
TOTAL FTE	2308.00	2,281.11	(26.89)	2,344.02	(62.91)
SPED 3-PK	30.00	34.00	4.00	20.11	13.89
SPED 5-21	350.00	348.17	(1.83)	337.89	10.28
NOTE:	MAR FTE	2,270.86		(37.14)	
	FEB FTE	2,271.83			
	DIFFERENCE	-0.97			

HEADCOUNT ENROLLMENT – MARCH 2024

Grade	June 23'-Rolled **	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	
K	158	157	162	163	164	163	163	163				0
1	174	169	170	171	168	166	172	171				-1
2	180	188	186	188	188	186	186	186				0
3	174	173	175	174	173	174	174	175				1
4	182	176	178	178	178	177	177	177				0
5	213	216	215	216	218	216	216	216				0
6	180	174	175	177	175	173	174	175				1
7	182	191	193	192	191	189	189	189				0
8	187	183	183	185	185	184	181	184				3
9	175	174	178	179	180	180	179	182				3
10	178	186	185	185	182	183	183	181				-2
11	206	188	191	189	189	186	183	180				-3
12	157	153	157	161	157	152	150	147				-3
TOTAL K-12 (INC	2346	2328	2348	2358	2348	2329	2327	2326	0	0	0	-1
YALE	44	39	40	39	40	40	40	40				0
LRA	50	50	52	52	55	56	55	55				0
TEAM	100	83	102	111	108	103	98	91				-7

Average Head Count

2,338

** Grade levels from June were rolled to the next grade so the comparison is looking at the same grade level for the 2 years.