

## CERTIFIED ANNUAL REPORT (CAR)

2017-2018	GENERAL FUND (10)	ACTIVITY FUND (21)	MGMT FUND (22)	SAVE FUND (33)	VPPEL/PPPEL FUND (33/36)	CAPITAL PROJ (31)	DEBT SERVICE (40)	NUTRITION FUND (61)	TRUST FUND (81)	DISTRICT TOTALS
<b>FUND BALANCES</b>										
<b>BEGINNING FUND BALANCE</b>	1,837,904.21	127,437.89	535,798.01	2,296,067.85	580,662.94	6,388,690.13	3,072.50	4,446.20	42,018.13	11,816,097.86
Revenues	6,991,985.52	209,376.44	34,025.47	565,510.40	366,464.39	57,825.21	931,684.07	346,543.51	34,514.07	9,537,929.08
TOTAL FUNDS AVAILABLE	8,829,889.73	336,814.33	569,823.48	2,861,578.25	947,127.33	6,446,515.34	934,756.57	350,989.71	76,532.20	21,354,026.94
Expenditures	6,888,481.53	199,710.18	148,063.29	631,050.26	397,577.44	4,070,728.14	699,000.00	350,607.15	21,900.79	13,407,118.78
<b>ENDING FUND BALANCE</b>	<b>1,941,408.20</b>	<b>137,104.15</b>	<b>421,760.19</b>	<b>2,230,527.99</b>	<b>549,549.89</b>	<b>2,375,787.20</b>	<b>235,756.57</b>	<b>382.56</b>	<b>54,631.41</b>	<b>7,946,908.16</b>
<b>FUND BALANCE CHANGE</b>	<b>103,503.99</b>	<b>9,666.26</b>	<b>(114,037.82)</b>	<b>(65,539.86)</b>	<b>(31,113.05)</b>	<b>(4,012,902.93)</b>	<b>232,684.07</b>	<b>(4,063.64)</b>	<b>12,613.28</b>	<b>(3,869,189.70)</b>
<b>ASSETS</b>										
Cash & Investments	2,678,332.64	137,104.15	421,474.66	2,184,557.22	563,541.24	2,447,198.88	232,048.41	57,747.55	54,631.41	8,776,636.16
Taxes Receivable	2,117,334.40		120,283.48		345,794.11	0.00	348,296.16			2,931,708.15
Intergovernmental Receivables	190,415.71		1.05	45,970.77						236,387.53
Other Receivables	81,282.55							896.53		82,179.08
Inventories								17,384.45		17,384.45
Other Current Assets	0.00									0.00
<b>TOTAL CURRENT ASSETS</b>	<b>5,067,365.30</b>	<b>137,104.15</b>	<b>541,759.19</b>	<b>2,230,527.99</b>	<b>909,335.35</b>	<b>2,447,198.88</b>	<b>580,344.57</b>	<b>76,028.53</b>	<b>54,631.41</b>	<b>12,044,295.37</b>
Long-Term Assets								32,029.58		32,029.58
<b>TOTAL ASSETS</b>	<b>5,067,365.30</b>	<b>137,104.15</b>	<b>541,759.19</b>	<b>2,230,527.99</b>	<b>909,335.35</b>	<b>2,447,198.88</b>	<b>580,344.57</b>	<b>108,058.11</b>	<b>54,631.41</b>	<b>12,076,324.95</b>
<b>CURRENT LIABILITIES</b>										
Intergovernment Payable	0.00									277,862.79
Other Payables	253,713.65				17,737.46	6,411.68		32,080.57		541,064.47
Accrued Expenses	508,983.90							6,670.98		137,163.53
Payroll Deductions/WH payables	130,492.55									
Advances of Federal Grants/ Unused Revenues						65,000.00		4,134.00		
Other Current Liabilities										
Net Pension Liabilities (IPERS)										
Long-Term Liabilities								63,953.00		59,433.00
<b>TOTAL CURRENT LIABILITIES</b>	<b>893,190.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,737.46</b>	<b>71,411.68</b>	<b>0.00</b>	<b>106,838.55</b>	<b>0.00</b>	<b>1,089,177.79</b>
<b>EQUITY</b>										
Deferred Inflows	2,093,395.00		119,999.00		342,048.00		344,588.00	0.00		2,900,030.00
Deferred Inflows-Income Surtax	139,372.00							22,937.00		139,372.00
Deferred Inflows-Pensions								22,937.00		22,937.00
<b>TOTAL DEFERRED INFLOWS</b>	<b>2,232,767.00</b>	<b>0.00</b>	<b>119,999.00</b>	<b>0.00</b>	<b>342,048.00</b>	<b>0.00</b>	<b>344,588.00</b>	<b>22,937.00</b>	<b>0.00</b>	<b>3,062,339.00</b>
Investments in Capital Assets, Net								32,029.58		32,029.58
Restricted Fund Balance/Net Position	120,162.62	137,104.15	421,760.19	2,230,527.99	549,549.89	2,375,787.20	235,756.57	1,790.65	54,631.41	6,127,070.67
Unassigned Fund Balance/Net Position	1,821,245.58							(33,437.67)		1,787,807.91
<b>TOTAL EQUITY</b>	<b>1,941,408.20</b>	<b>137,104.15</b>	<b>421,760.19</b>	<b>2,230,527.99</b>	<b>549,549.89</b>	<b>2,375,787.20</b>	<b>235,756.57</b>	<b>382.56</b>	<b>54,631.41</b>	<b>7,946,908.16</b>
<b>Total Liabilities/Fund Equity</b>	<b>5,067,365.30</b>	<b>137,104.15</b>	<b>541,759.19</b>	<b>2,230,527.99</b>	<b>909,335.35</b>	<b>2,447,198.88</b>	<b>580,344.57</b>	<b>130,158.11</b>	<b>54,631.41</b>	<b>12,098,424.95</b>

## SPECIAL EDUCATION SUPPLEMENT (SES) SUMMARY

	2016-2017	2017-2018
<b>REVENUE</b>		
Special Ed Receipts	\$ 1,057,658.00	\$ 1,149,007.00
Tuition In Receipts	\$ 96,224.88	\$ 73,854.54
MEDICAID Reimbursement	\$ 21,999.44	\$ 18,967.95
Part B Receipts	\$ 24,675.00	\$ 27,291.00
Teacher Quality	\$ 36,799.72	\$ 44,822.72
Foster Care Claims	\$ 13,898.78	\$ -
Other Revenue	\$ -	\$ 6,333.66
<b>TOTAL REVENUE</b>	<b>\$ 1,251,255.82</b>	<b>\$ 1,320,276.87</b>
<b>EXPENDITURES</b>		
Salaries	\$ 463,253.06	\$ 479,396.88
Benefits	\$ 157,999.87	\$ 123,835.48
Employee Travel	\$ -	\$ 17.46
Supplies	\$ 8,142.79	\$ 17,765.62
Total Contract Services	\$ 1,951.72	\$ 43,366.22
Transportation	\$ 65,257.87	\$ 67,864.54
Equipment	\$ 1.12	\$ 25.22
General Program Expenditures (1.0 Funds)	\$ 362,307.00	\$ 345,995.00
Tuition Out totals	\$ 261,551.77	\$ 331,552.96
<b>TOTAL SPECIAL ED EXPENDITURES</b>	<b>\$ 1,320,465.20</b>	<b>\$ 1,409,819.38</b>
Total Special Ed Revenue	\$ 1,251,255.82	\$ 1,320,276.87
Total Special Ed Expenditures	\$ 1,320,465.20	\$ 1,409,819.38
Net Revenue (over/under)	\$ (69,209.38)	\$ (89,542.51)
Previous Year Carryover	\$ 57,104.52	\$ -
If negative - amount to request for allowable growth & supplemental aid*	\$ (12,104.86)	\$ (89,542.51)
Weighted Receipts (Screen 4)	\$ 536,969.00	\$ 609,223.00
Carryover Allowed (10% of wgt rev) **	\$ 53,696.90	\$ 60,922.30

\* A district may request allowable growth and supplement aid for a negative special education balance for the current school year. The supplemental aid payment will be calculated by the Department of Management after all special education balances have been finalized. The district's board needs to approve seeking allowable growth and supplemental aid for the negative special education balance.

\*\* Carryover is not allowed if there is a negative special education balance.

Transportation Summary Report

	2016-2017	2017-2018
<b>MILEAGE</b>		
Cost/mile	\$ 0.535	\$ 0.545
<b>School Bus</b>		
Regular route miles traveled	69,596	68,942
Miscellaneous miles traveled	26	207
Activity and educational trip miles	16,555	16,267
<b>Auto/Van</b>		
Regular route miles traveled	177	0
Miscellaneous miles traveled	278	192
Special education miles	54,409	49,768
Activity and educational trip miles	17,244	20,908
Other person/group miles	66	140
Staff miles including drivers ed	12,240	16,932
<b>STUDENT COUNT</b>		
Number of days buses operated	174	174
Average number of students transported	331.60	326.90
<b>Transportation required by law:</b>		
Elementary students 2+ miles	228	206
High school students 3+ miles	93	112
<b>Transportation not required by law:</b>		
Elementary students less than 2 miles	10	14
High school students less than 3 miles	8	6
<b>OPERATING COSTS/REVENUES</b>		
<b>Transportation Costs</b>		
Cost of fuel	\$ 38,512.76	\$ 53,217.21
Vehicle depreciation	\$ 12,386.14	\$ 12,386.14
Salaries	\$ 171,657.87	\$ 173,851.70
Benefits	\$ 36,834.30	\$ 36,309.59
Supplies and parts	\$ 15,118.86	\$ 11,337.04
Repairs, maintenance, and inspection fees	\$ 16,069.39	\$ 14,278.80
Vehicle insurance costs	\$ 7,361.00	\$ 7,844.00
Drug/Alcohol testing	\$ 785.00	\$ 1,040.00
Transportation provided by non-district personnel	\$ 2,388.36	\$ 3,528.74
Other expenditures	\$ 19,186.89	\$ 28,793.41
Total Operating Costs	\$ 320,300.57	\$ 342,586.63
<b>Transportation Revenues</b>		
Nonpublic transportation reimbursement	\$ -	\$ 1,763.54
Total Transportation Revenues	\$ -	\$ 1,763.54
<b>Adjustments</b>		
Admin/teacher/custodial & drivers ed cost adj (auto/van)	\$ 6,548.40	\$ 9,227.94
Special education SES adj	\$ 29,108.82	\$ 27,123.56
Activity & educational trip adj (auto/van)	\$ 9,225.54	\$ 11,394.86
Other persons & group mileage adj (auto/van)	\$ 35.31	\$ 76.30
Total Adjustments	\$ 44,918.07	\$ 47,822.66
Net Transportation Costs	\$ 275,382.50	\$ 293,000.43
<b>MISCELLANEOUS</b>		
Route/misc miles traveled	70,077	69,341
Non-route miles traveled	16,555	16,267
Total route/misc & non-route miles traveled	86,632	85,608
Average cost/mile traveled	\$ 3.18	\$ 3.42
Net operating cost		
Non-route operating costs	\$ 52,644.90	\$ 55,633.14
Net operating cost	\$ 222,737.60	\$ 237,367.29
Average cost/pupli transported	\$ 671.71	\$ 726.12