



TO: Dr. Alicia Henderson, Superintendent  
 FROM: Elyssa Louderback, Executive Director of Business & Operations  
 SUBJECT: Monthly Budget Report for September, 2021  
 DATE: October 19, 2021

**GENERAL FUND SUMMARY:**

Revenue--Receipts were \$ 3,357,535.94.

Expenditures-- Expenditures totaled \$ 3,705,277.44. Expenditures for staff salary and benefits account for 89.77% of all expenditures for the month, and 89.77% of the year to date total expenditures.

Fund Balance— Preliminary current month ending fund balance is \$ 2,957,320.51 all transactions to date have been posted. We had a negative cash flow of \$ 347,741.50 for the month.

**Additional General Fund Information**

**Revenue by Major Category:**

<u>Revenue Source</u>	<u>Budgeted</u>	<u>Actual YTD</u>	<u>% Actual</u>	<u>Largely Comprised of:</u>
Local Taxes	\$ 4,115,438	\$ 74,248	1.80%	Prop taxes - received Oct/Nov and April/May
Local Nontax	\$ 653,151	\$ 18,505	2.83%	Donations, Traffic Safety, Food Service, Misc
State, General	\$ 30,047,146	\$ 2,432,733	8.10%	Apportionment and LEA
State, Special	\$ 10,949,518	\$ 828,306	7.56%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	\$ 25,000	\$ -	0.00%	Federal Forest; deducted from apportionment
Federal, Special	\$ 14,068,092	\$ -	0.00%	Food Service, Fed Grants (Title I, Title 2, ESSER, etc)
Other Districts	\$ 71,871	\$ -	0.00%	Non high payments from Cosmopolis SD
Other Agencies	\$ 52,000	\$ 3,744	7.20%	Private Foundations, ESD 113
Other Fin Sources	\$ -	\$ -		
<b>Totals</b>	<b>\$ 59,982,216</b>	<b>\$ 3,357,536</b>	<b>5.60%</b>	
			<b>8.33%</b>	<b>% of fiscal year elapsed</b>

**General Fund Expenditures by Activity:** (The budget is an estimate and actual expenditures may be less or more than the estimates. Line item expenditures may exceed the estimated budget as long as total expenditures do not exceed the overall budget.)

Activity	Budgeted	Actual YTD	Actual %	District payroll and/or:
Board of Directors	\$ 137,094	\$ -	0.00%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	\$ 366,310	\$ 30,022	8.20%	General Admin/ Supt Office
Business Office	\$ 619,325	\$ 49,059	7.92%	Fiscal operations
Human Resources	\$ 243,016	\$ 13,378	5.50%	Personnel & recruitment, labor relations
Public Relations	\$ 34,500	\$ -	0.00%	Educational/admin info to public
Supervision of Instruction	\$ 1,135,036	\$ 85,883	7.57%	includes secretarial support
Learning Resources	\$ 307,328	\$ 24,166	7.86%	Library resources & staffing
Principal's Office	\$ 2,776,583	\$ 207,791	7.48%	includes Secretarial support
Guidance/Counseling	\$ 1,462,959	\$ 142,298	9.73%	Counselors/support services
Pupil Management	\$ 5,250	\$ -	0.00%	Bus & playground aides, etc
Health Services	\$ 2,626,240	\$ 79,098	3.01%	Health including: nursing, OT/PT/SLP, etc
Teaching	\$ 31,165,361	\$ 2,148,736	6.89%	classroom teachers/para support
Extra-curricular	\$ 1,011,158	\$ 48,218	4.77%	Coaching, advising, ASB supervision
Payments to Other District	\$ -	\$ -	0.00%	Payments to other districts/ Skills Center
Instructional Prof Dev	\$ 455,180	\$ 102,932	22.61%	Prof development; instructional staff
Instructional Technology	\$ 1,489,686	\$ 5,366	0.36%	classroom technology
Curriculum	\$ 792,341	\$ 363,019	45.82%	District materials adoptions/purchases; staff
Food Services	\$ 1,971,073	\$ 111,250	5.64%	Mgmt of food service for district
Transportation	\$ 1,269,477	\$ 41,292	3.25%	Co-op payments, fuel, insurance
Maint & Operations	\$ 9,205,167	\$ 203,172	2.21%	custodial/maint/grounds, security
Other Services	\$ 2,499,756	\$ 49,599	1.98%	Insurance, utilities, tech, print, motor pool
Transfers	\$ (280,841)	\$ -	0.00%	in district use of buses, vehicles, food service
Interfund Transfers	\$ 285,000	\$ -	0.00%	Transfers (to Cap Proj/ Debt Service)
Totals	\$ 59,291,997	\$ 3,705,277	6.25%	
			8.33%	% of fiscal year elapsed

**CAPITAL PROJECTS FUND SUMMARY:**

Revenue--Total receipts were \$ 1,595.15 and consist of interest payments and rental fees.

Expenditures— There were no expenditures for the month.

Fund Balance—Current monthly ending fund balance is \$ 1,837,574.39.

**DEBT SERVICE FUND SUMMARY:**

Revenue--Total receipts were \$ 58,012.03 and consists of interest/tax payments.

Expenditures— Expenditures totaled \$770.00 for the month.

Fund Balance—Current month ending fund balance is \$ 2,510,631.89. Funds in this account are held for bond principal and interest payments.

The next payments are due in January.

**ASSOCIATED STUDENT BODY FUND SUMMARY:**

Revenue—There was \$23,870.35 for the month.

Expenditures-- Expenditures totaled 4.03% of the budgeted expenditures for this fiscal year.

Fund Balance—Current month ending fund balance is \$ 270,102.23.

**TRANSPORTATION VEHICLE FUND SUMMARY:**

Revenue--Total receipts were \$ 11.49 and consists of interest.

Expenditures— There were no expenditures for the month.

Fund Balance—Current month ending fund balance is \$ 357,882.45.

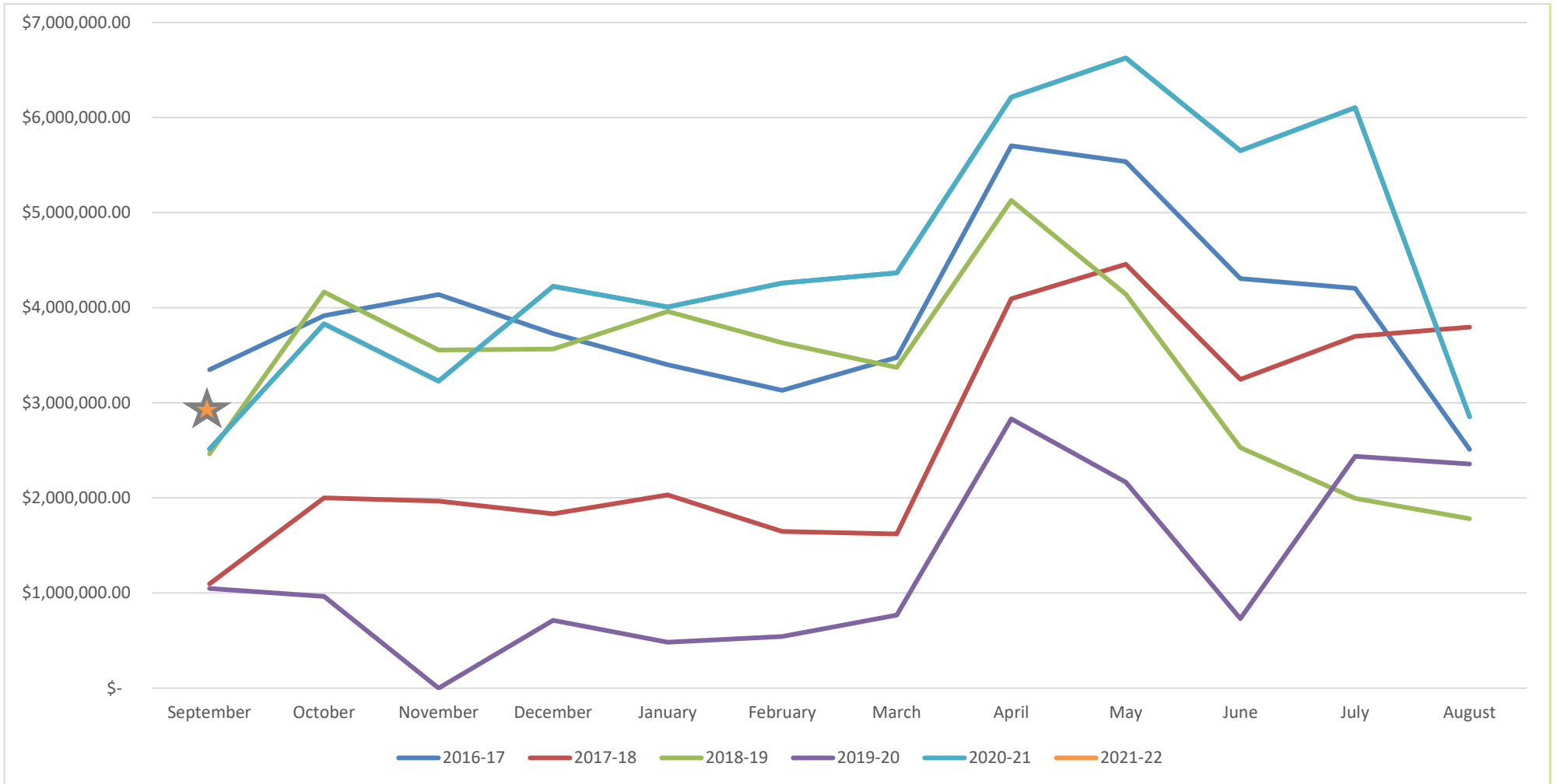
***SUMMARY OF BUDGET EXPENDITURE CAPACITY***

**Budget Capacity as of September, 2021:**

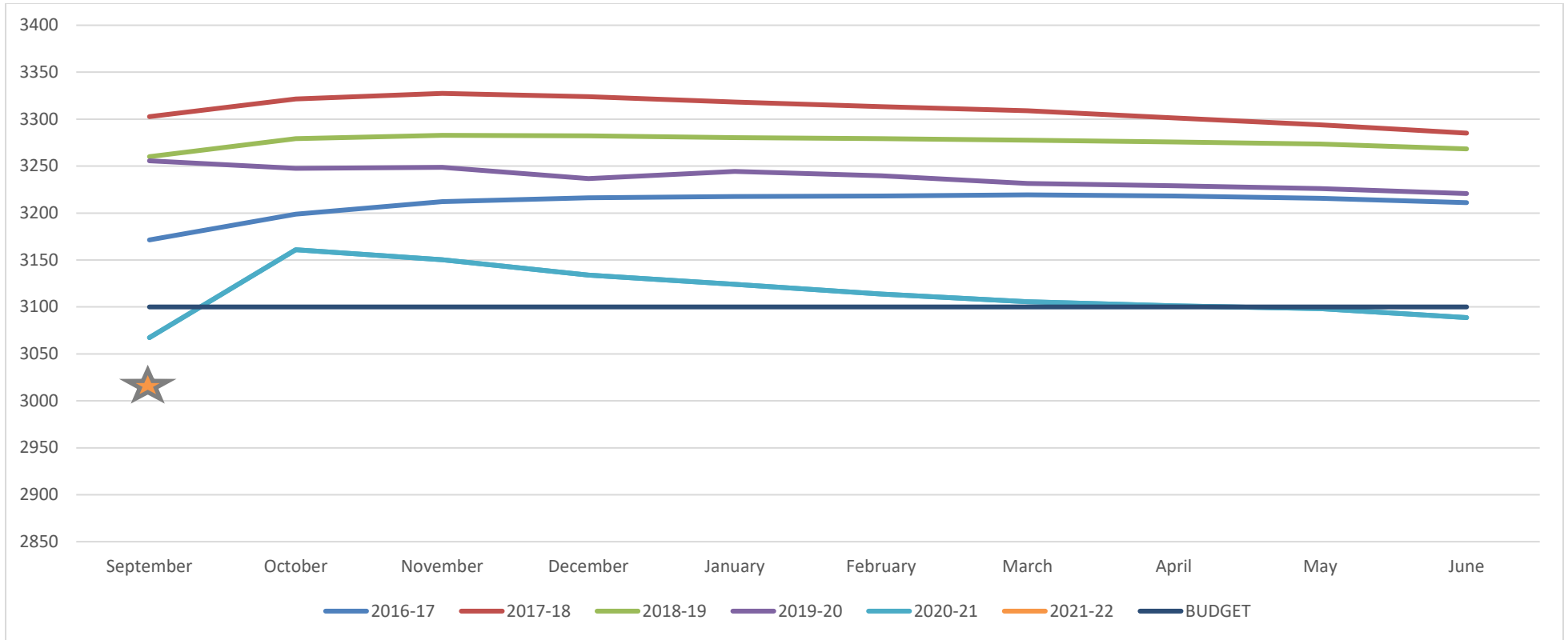
Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	\$ 59,292,017	\$ 3,705,277	\$ 55,586,740	6.25%	93.75%
Capital Projects	\$ 1,450,000	\$ -	\$ 1,450,000	0.00%	100.00%
Debt Service	\$ 3,206,583	\$ 770	\$ 3,205,813	0.02%	99.98%
ASB	\$ 430,765	\$ 17,365	\$ 413,400	4.03%	95.97%
Trans Vehicle	\$ 200,000	\$ -	\$ 200,000	0.00%	100.00%

# GENERAL FUND FUND BALANCE TRENDS

End of September, 2021



# ENROLLMENT TRENDS as of September, 2021



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget) **
2021-22 Budget	1,246	773	981	3,000	100	(-83.99) 3,100
2021-22 Actual	1275.56	762.66	977.79	3,016.01	0	<b>3,016.01</b>
2020-21 Actual	1,287.98	777.52	943.61	3,009.04	85.44	<b>3,094.48</b>
2019-20 Actual	1,445.35	805.48	980.66	3,231.49	98.98	<b>+ 40.47 (3,290)</b>
2018-19 Actual	1,778.50	496.06	993.69	3,268.24	82.30	<b>+ 60.54 (3,290)</b>
2017-18 Actual	1,800.62	484.33	1,000.19	3,285.13	47.83	<b>+ 120.13 (3,165)</b>
2016-17 Actual	1,775.14	478.49	957.34	3,210.97	62.58	<b>+ 100.97 (3,110)</b>

\*\* New to the 2018-19 school year, RS/Open Doors are being included in the Budget enrollment data. They had not been included in budget projections as the funds “pass through” to other entities.