



TO: Dr. Alicia Henderson, Superintendent
 FROM: Elyssa Louderback, Executive Director of Business & Operations
 SUBJECT: Monthly Budget Report for March, 2021
 DATE: April 20, 2021

GENERAL FUND SUMMARY:

Revenue--Receipts were \$ 3,991,601.48.

Expenditures-- Expenditures totaled \$ 3,885,856.97. Expenditures for staff salary and benefits account for 79.95% of all expenditures for the month, and 79.34% of the year to date total expenditures.

Fund Balance— Preliminary current month ending fund balance is \$ 4,365,915.39. We had a positive cash flow of \$ 105,744.51 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	\$ 3,327,401	\$ 1,895,433	56.96%	Prop taxes - received Oct/Nov and April/May
Local Nontax	\$ 653,151	\$ 112,024	17.15%	Donations, Traffic Safety, Food Service, Misc
State, General	\$ 29,796,562	\$ 16,146,358	54.19%	Apportionment and LEA
State, Special	\$ 11,543,757	\$ 6,003,365	52.01%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	\$ 25,000	\$ -	0.00%	Federal Forest; deducted from apportionment
Federal, Special	\$ 6,077,232	\$ 3,164,711	52.07%	Food Service, Fed Grants (Title I, Title 2,etc)
Other Districts	\$ 71,871	\$ 6,855	9.54%	Non high payments from Cosmopolis SD
Other Agencies	\$ 52,000	\$ 687	1.32%	Private Foundations, ESD 113
Other Fin Sources	\$ -	\$ -		
Totals	\$ 51,546,974	\$ 27,329,433	53.02%	
			58.33%	% of fiscal year elapsed

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.)

<u>Activity</u>	<u>Budgeted</u>	<u>Actual YTD</u>	<u>Actual %</u>	<u>District payroll and/or:</u>
Board of Directors	\$ 125,096	\$ 23,328	18.65%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	\$ 446,535	\$ 205,582	46.04%	General Admin/ Supt Office
Business Office	\$ 486,448	\$ 268,279	55.15%	Fiscal operations
Human Resources	\$ 355,448	\$ 195,787	55.08%	Personnel & recruitment, labor relations
Public Relations	\$ 34,500	\$ 1,140	3.31%	Educational/admin info to public
Supervision of Instruction	\$ 1,237,993	\$ 548,265	44.29%	includes secretarial support
Learning Resources	\$ 408,515	\$ 186,390	45.63%	Library resources & staffing
Principal's Office	\$ 2,558,427	\$ 1,247,232	48.75%	includes Secretarial support
Guidance/Counseling	\$ 1,802,597	\$ 669,415	37.14%	Counselors/support services
Pupil Management	\$ 36,520	\$ 119,448	327.07%	Bus & playground aides, etc
Health Services	\$ 2,141,900	\$ 1,206,486	56.33%	Health including: nursing, OT/PT/SLP, etc
Teaching	\$ 29,119,169	\$ 14,955,463	51.36%	classroom teachers/para support
Extra-curricular	\$ 895,846	\$ 273,625	30.54%	Coaching, advising, ASB supervision
Payments to Other District	\$ -	\$ 5,387	0.00%	Payments to other districts/ Skills Center
Instructional Prof Dev	\$ 1,134,513	\$ 385,234	33.96%	Prof development; instructional staff
Instructional Technology	\$ 662,548	\$ 403,615	60.92%	classroom technology
Curriculum	\$ 783,559	\$ 603,128	76.97%	District materials adoptions/purchases; staff
Food Services	\$ 2,131,965	\$ 884,039	41.47%	Mgmt of food service for district
Transportation	\$ 1,524,437	\$ 328,404	21.54%	Co-op payments, fuel, insurance
Maint & Operations	\$ 3,765,862	\$ 1,398,038	37.12%	custodial/maint/grounds, security
Other Services	\$ 2,109,981	\$ 1,594,769	75.58%	Insurance, utilities, tech, print, motor pool
Transfers	\$ (281,966)	\$ (21,419)	7.60%	in district use of buses, vehicles, food service
Interfund Transfers	\$ 285,000	\$ 255,917	89.80%	Transfers (to Cap Proj/ Debt Service)
Totals	\$ 51,479,893	\$ 25,737,555	50.00%	
			58.33%	% of fiscal year elapsed

CAPITAL PROJECTS FUND SUMMARY:

Revenue--Total receipts were \$ 1,606.56 and consist of interest payments and rental fees.

Expenditures— There were no expenditures for the month.

Fund Balance—Current monthly ending fund balance is \$ 328,130.28.

DEBT SERVICE FUND SUMMARY:

Revenue--Total receipts were \$ 325,379.14 and consists of interest/tax payments.

Expenditures— There were no expenditures for the month.

Fund Balance—Current month ending fund balance is \$ 1,156,316.54. Funds in this account are held for bond principal and interest payments.

The next payments are due in June.

ASSOCIATED STUDENT BODY FUND SUMMARY:

Revenue--Total receipts for the month were \$ 6,872.08 and consist of fundraising and interest payments.

Expenditures-- Expenditures totaled 15.12% of the budgeted expenditures for this fiscal year.

Fund Balance—Current month ending fund balance is \$ 276,738.94.

TRANSPORTATION VEHICLE FUND SUMMARY:

Revenue--Total receipts were \$ 32.73 and consist of interest.

Expenditures— There were no expenditures for the month.

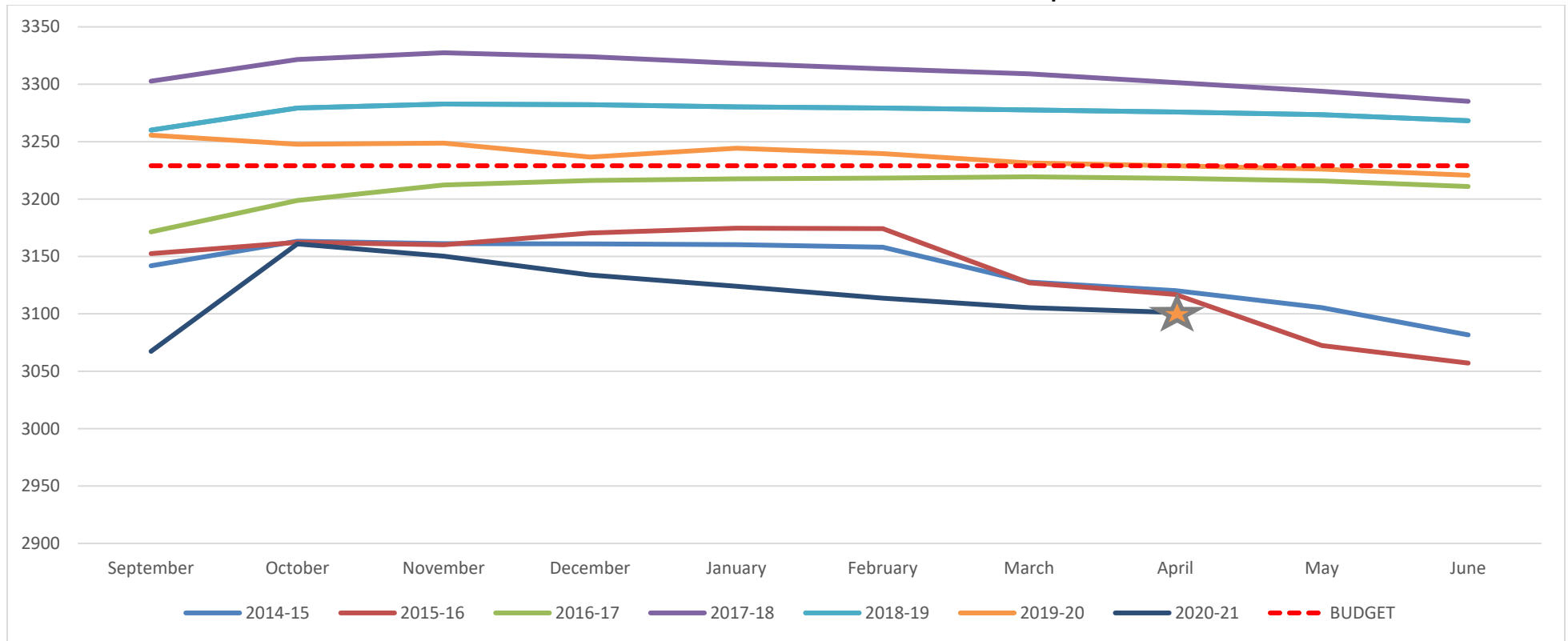
Fund Balance—Current month ending fund balance is \$ 334,830.87.

SUMMARY OF BUDGET EXPENDITURE CAPACITY

Budget Capacity as of March, 2021:

Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	\$ 51,479,927	\$ 25,737,555	\$ 25,742,372	50.00%	50.00%
Capital Projects	\$ 185,000	\$ -	\$ 185,000	0.00%	100.00%
Debt Service	\$ 3,066,583	\$ 2,926,210	\$ 140,373	95.42%	4.58%
ASB	\$ 436,744	\$ 66,038	\$ 370,706	15.12%	84.88%
Trans Vehicle	\$ 300,000	\$ -	\$ 300,000	0.00%	100.00%

ENROLLMENT TRENDS as of April, 2021



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget) **
2020-21 Budget	1,332	803	979	3,129	100	(-127.79) 3,229
2020-21 Actual	1,287.02	778.81	948.14	3,013.95	87.26	3,101.21
2019-20 Actual	1,445.35	805.48	980.66	3,231.49	98.98	+ 40.47 (3,290)
2018-19 Actual	1,778.50	496.06	993.69	3,268.24	82.30	+ 60.54 (3,290)
2017-18 Actual	1,800.62	484.33	1,000.19	3,285.13	47.83	+ 120.13 (3,165)
2016-17 Actual	1,775.14	478.49	957.34	3,210.97	62.58	+ 100.97 (3,110)
2015-16 Actual	1,726.24	457.17	937.05	3,118.86	62.25	+32.86 (3,086)

** 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.