



**HIGHLINE**  
PUBLIC SCHOOLS

# FINANCIAL REPORTS

**September 30, 2020**

**Submitted by:**

**Andrew Burgess  
Controller**

**Reviewed & Approved by:**

**Kate Davis  
Chief Financial Officer**

A handwritten signature in purple ink, appearing to read "K. Davis", is written over a horizontal line.

**Signature**

**12/8/2020**

**Date**

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## **MEMORANDUM**

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**To:** School Board of Directors  
Dr. Susan Enfield, Superintendent  
**From:** Andrew Burgess, Controller  
**CC:** Kate Davis, Chief Financial Officer  
**Date:** December 9, 2020  
**RE:** September 2020 Financials

### Enrollment Report

The District projected FTE for 2020-2021 is 17,494. Average FTE to date for the year was 17,369, which was 181 FTE fewer than projected.

Running Start enrollment is not represented until October.

In September, the District enrollment for both Open Doors {1418} and the Skills Center was less than expected due to some courses and programs starting later in September. OSPI subsequently adjusted September enrollment guidelines to allow claims beyond the first four days of the academic year, which will result in these September numbers being adjusted up later.

In the CTE program, the District had 72 more FTE in middle and high schools combined, compared to the projection. This was due to a 61 FTE increase in high schools and an 11 FTE increase in middle schools.

In September, the District had 420 more students compared to projections in the Bilingual Program. The District had fewer Bilingual Program Exited students than projected, but in the normal course of the TBIP program, that number increases in coming months.

Special Education enrollment was 196 students lower than projected, but enrollment will increase throughout the school year as more special education students are anticipated to be identified and served.

### General Fund

Revenue collections for the month of September totaled \$16.1 million. Expenditures totaled \$22.9 million for the month. Higher expenditures than revenue decreased the fund balance by \$6.7 million. The balance sheet shows that the total ending fund balance at the end of

September was \$25.1 million. The Unassigned Fund Balance at the end of September was \$5.1 million. Fall property tax revenues are expected in October 2020.

4.9% of budgeted revenue was received by September this year, compared to 6.5% this same time last year, a larger than normal difference of 1.6%. This larger than normal difference was due to Federal CARES Act and eRate technology reimbursement revenue that was received in September, but needed to be accounted for in the prior fiscal year to match the related expenditures. Those revenues were accrued out of September, to the prior year, thus lowering the overall September revenue.

As for expenditures, 6.8% of the budgeted amount for the year was spent in September, compared to 7% at the same time last year, a negligible difference.

#### Capital Projects Fund

Expenditures in the Capital Project Fund reflect bond-related building projects and salaries. The projections represent District commitments for salaries, contracts, and purchase orders for the fiscal year 2020-2021. Capital Project Fund balance at the end of September was \$60.9 million.

#### Debt Service Fund

The Budget Status Report shows the District collected \$782 thousand in property tax and \$20 thousand in interest in September. No principal and interest payments were made in September. The fund balance increased to \$22.8 million.

#### ASB Fund

Total revenues collected for the month were \$14 thousand, with expenditures reaching \$2 thousand. The fund balance increased by \$12 thousand, accordingly, for the month of September. The ending fund balance was \$1 million.

#### Transportation Vehicle Fund

The TVF collected \$16 thousand auctioning old buses, and \$1K in interest earned. The fund balance for September was \$1.4 million.

#### Investment Earnings

Investment earnings in September totaled \$119,162. The interest rate in September was 1.05%, 4 basis points lower compared to August.

# BOARD ENROLLMENT REPORT

## September 2020

### Student Enrollment Details per Apportionment Report & P223 Summary

Full Time Equivalent (FTE) Enrollment	Projected FTE	Average FTE to date	Difference
Kindergarten	1,381	1,215	-166
Grade 1	1,377	1,382	5
Grade 2	1,450	1,435	-15
Grade 3	1,400	1,369	-31
Grade 4	1,382	1,384	2
Grade 5	1,332	1,322	-10
Grade 6	1,433	1,408	-25
Grade 7	1,344	1,403	59
Grade 8	1,332	1,304	-28
Grade 9	1,367	1,382	15
Grade 10	1,368	1,390	22
Grade 11	1,189	1,154	-35
Grade 12	1,139	1,221	82
<b>Total K-12 less Running Start, Dropout &amp; ALE</b>	<b>17,494</b>	<b>17,369</b>	<b>-181</b>

Running Start	Projected FTE	Average FTE to date	Difference
Academic (Non CTE)	402	Running Start Begins October	N/A
Vocational (CTE)	51	Running Start Begins October	N/A
<b>Total Running Start</b>	<b>452</b>	Running Start Begins October	N/A

Dropout Reengagement (Open Doors 1418)	Projected FTE	Average FTE to date	Difference
Academic (Non CTE)	284	80	-204

Alternative Learning Experience (ALE)	Projected HC	Average HC to date	Difference
Grades K-6 ALE FTE	0	0	0
Grades 7-8 ALE FTE	3	0	-3
Grades 9-12 ALE FTE	83	56	-28
<b>Total K-12 (BEA Resident FTE Enrollment)</b>	<b>18,317</b>	<b>17,505</b>	<b>-416</b>

Career and Technical Education (CTE)	Projected FTE	Average FTE to date	Difference
Grades 7-8 CTE Exploratory	147	158	11
Grades 9-12 CTE Exploratory	517	578	61
Grades 9-12 Skill Centers	418	256	-162
<b>Total CTE &amp; Skill Center</b>	<b>1,082</b>	<b>991</b>	<b>-91</b>

Transitional Bilingual Program (TBIP)	Projected HC	Average HC to date	Difference
Eligible Kindergarten - Grade 6 Students	3,523	3,702	179
Eligible Grade 7 - Grade 12 Students	1,929	2,170	241
Eligible Exited Students	1,009	499	-510

Special Education	Projected HC	Average HC to date	Difference
Age 3-PreK Resident Special Education	241	158	-83
Age K-21 Resident Special Education LRE1	982	1,711	729

**Highline School District No. 401**  
**General Fund**  
**Budget Status Report**  
**For the Period Ended September 30, 2020**

<u>REVENUES</u>		<u>2020-2021</u> <u>Budget</u>	<u>Actual</u> <u>For Month</u>	<u>Actual</u> <u>For Year</u>	<u>Percent</u> <u>of Budget</u>
1000	Local Taxes	\$ 47,819,383	\$ 704,355	\$ 704,355	1.5%
2000	Local Nontax	6,021,871	(1,484,760)	(1,484,760)	0.0%
3000	State, General Purpose	180,034,003	15,587,666	15,587,666	8.7%
4000	State, Special Purpose	65,649,802	3,499,898	3,499,898	5.3%
5000	Federal, General Purpose	-	-	-	0.0%
6000	Federal, Special Purpose	22,953,097	(2,998,859)	(2,998,859)	0.0%
7000	Revenues From Other Districts	600,000	-	-	0.0%
8000	Other Agencies & Associations	3,391,717	829,675	829,675	24.5%
9000	Other Financing Sources	-	-	-	0.0%
<b>TOTAL REVENUES</b>		<b>\$ 326,469,873</b>	<b>\$ 16,137,974</b>	<b>\$ 16,137,974</b>	<b>4.9%</b>

<u>EXPENDITURES</u>					
00	Regular Instruction	\$ 180,860,759	\$ 12,617,140	\$ 12,617,140	7.0%
20	Special Education	46,353,370	3,568,131	3,568,131	7.7%
30	Vocational Education	7,604,781	512,878	512,878	6.7%
40	Skills Center	4,698,310	272,357	272,357	5.8%
50&60	Compensatory Education	35,729,062	2,552,090	2,552,090	7.1%
70	Other Instructional Programs	2,940,160	112,975	112,975	3.8%
80	Community Services	2,735,526	224,290	224,290	8.2%
90	Support Services	56,882,854	3,004,876	3,004,876	5.3%
<b>TOTAL EXPENDITURES</b>		<b>\$ 337,804,822</b>	<b>\$ 22,864,738</b>	<b>\$ 22,864,738</b>	<b>6.8%</b>

Other Uses - Transfers to other funds	\$ -	\$ -	\$ -
Revenues Over (Under) Expenditures	<b>\$ (11,334,949)</b>	<b>\$ (6,726,763)</b>	<b>\$ (6,726,763)</b>

**BEGINNING FUND BALANCE                    \$ 31,862,437**

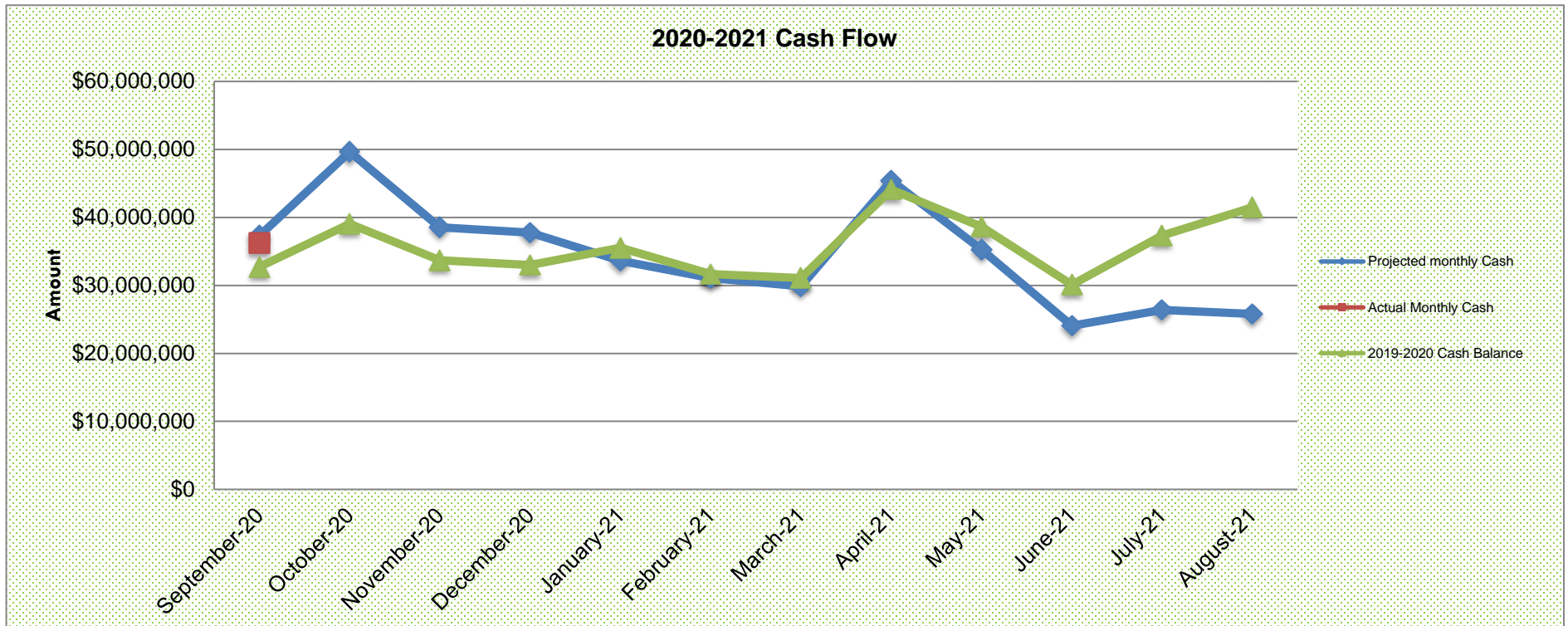
FUND BALANCE ACCOUNTS

2821 Restricted for Carryover of Restricted Rev	\$ 250,000	\$ 2,659,689
2825 Restricted for Skills Center	\$ 450,000	2,469,755
2828 Restricted for Food Service	\$ 500,000	1,754,411
2830 Restricted for Debt Service	\$ -	-
2840 Nonspendable Fund Balance-Inventory	\$ 325,000	282,812
2850 Restricted for Uninsured Risks	\$ 400,000	400,000
2870 Committed to Other Purposes	\$ -	-
2888 Assigned to Other Purposes	\$ 2,620,943	2,900,000
2890 Unassigned Fund Balance	\$ 18,222,114	14,669,008
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 22,768,057</b>	<b>\$ 25,135,674</b>

**Highline School District No. 401**  
**Balance Sheet**  
**As of September 30, 2020**  
**General Fund**

Cash on Hand	\$	504,083	
Cash on Deposit with County	\$	35,652,677	
Warrants Outstanding	\$	(4,979,476)	
Accounts Receivable	\$	888,051	
Taxes Receivable	\$	22,259,848	
Inventory	\$	209,526	
Prepaid Expenses	\$	-	
Cash with Trustee (SUI)	\$	-	
			<b>\$ 54,534,709</b>
Accounts Payable	\$	1,331,994	
Payroll and Benefits Liabilities	\$	5,807,192	
Taxes and Other Deferred Revenues	\$	22,259,848	
			<b>\$ 29,399,035</b>
Restricted Fund Balance	\$	6,883,854	
Nonspendable Fund Balance	\$	282,812	
Assigned to Other Purposes	\$	3,300,000	
Unassigned Fund Balance	\$	14,669,008	
			<b>\$ 25,135,674</b>

Highline School District No. 401  
General Fund  
2020-2021 Cash Flow  
As of September 30, 2020



**Highline School District No. 401**  
**Three-Year Comparison Of Revenues By Funding Source**  
**As of September 30, 2020**  
**Year To Date**

Major Revenue		2018-2019 Budget	2018-2019 Year to Date	% of budget received YTD**	2019-2020 Budget	2019-2020 Year to Date	% of budget received YTD**	2020-2021 Budget	2020-2021 Year to Date	% of budget received YTD**
1000	Local Taxes	\$ 44,996,472	\$ 2,543,080	5.65%	\$ 40,298,953	\$ 1,461,426	3.63%	\$ 47,819,383	\$ 704,355	1.47%
2000	Local Support	18,283,824	498,493	2.73%	13,875,470	765,129	5.51%	7,868,901	(1,484,760)	-18.87%
3000	State Apportionment	178,609,380	11,977,156	6.71%	175,680,773	15,812,282	9.00%	180,034,003	15,587,666	8.66%
4000	State Grants	61,679,768	3,236,302	5.25%	64,478,745	3,833,033	5.94%	65,362,966	3,499,898	5.35%
5000	Federal Grants - General Purpose	15,000	-	0.00%	15,000	-	0.00%	-	-	0.00%
6000	Federal Grants - Special Purpose	22,455,923	(913,157)	-4.07%	24,291,704	(785,087)	-3.23%	22,327,020	(2,998,859)	-13.43%
7000	Other School Districts	700,000	-	0.00%	475,000	-	0.00%	600,000	-	0.00%
8000	Other Entities	1,539,840	532,267	34.57%	2,708,329	(182,471)	-6.74%	2,457,600	829,675	33.76%
9000	Other Financial Resources		-	0.00%	-	-	0.00%	-	-	0.00%
		<b>\$ 328,280,207</b>	<b>\$ 17,874,141</b>	<b>5.44%</b>	<b>\$ 321,823,975</b>	<b>\$ 20,904,313</b>	<b>6.50%</b>	<b>\$ 326,469,873</b>	<b>\$ 16,137,974</b>	<b>4.94%</b>

\*\*1 months = 8.33%  
of budget

**Highline School District No. 401**  
**Three-Year Comparison of Expenditures By Object**  
**As of September 30, 2020**  
**Year To Date**

Expenditure by State Object		2018-2019 Budget	2018-2019 Year to Date	% of budget expended YTD**	2019-2020 Budget	2019-2020 Year to Date	% of budget expended YTD**	2020-2021 Budget	2020-2021 Year to Date	% of budget expended YTD**
2	Salaries - Certificated Employees	\$ 131,348,034	\$ 10,437,918	7.95%	\$ 136,477,396	\$ 10,848,110	7.95%	\$ 142,823,896	\$ 11,309,208	7.92%
3	Salaries - Classified Employees	50,078,315	3,793,522	7.58%	55,293,057	4,272,393	7.73%	57,265,499	4,191,406	7.32%
4	Employee Benefits and PY Taxes	66,234,626	5,219,764	7.88%	79,548,831	5,822,319	7.32%	84,098,368	6,301,081	7.49%
5	Supplies, Inst. Resources	22,981,625	206,714	0.90%	20,321,899	324,850	1.60%	18,636,050	197,725	1.06%
7	Purchase Services	36,050,578	1,577,202	4.37%	35,132,879	1,523,370	4.34%	34,528,577	859,800	2.49%
8	Travel	926,575	4,580	0.49%	366,472	15,516	4.23%	194,581	255	0.13%
9	Capital Outlay	575,505	(309)	-0.05%	489,880	(401)	-0.08%	257,851	5,263	2.04%
		<b>\$ 308,195,258</b>	<b>\$ 21,239,391</b>	<b>6.89%</b>	<b>\$ 327,630,414</b>	<b>\$ 22,806,157</b>	<b>6.96%</b>	<b>\$ 337,804,822</b>	<b>\$ 22,864,738</b>	<b>6.77%</b>

\*\*1 months = 8.33%  
of budget

**Highline School District No. 401**  
**Capital Projects Fund**  
**Budget Status Report**  
**For the Period Ended September 30, 2020**

<u>REVENUES</u>		<u>2020-2021 Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrance</u>	<u>Percent of Budget</u>	<u>Remaining Budget</u>
1000	Local Taxes	\$ -	\$ -	\$ -		0.0%	\$ -
2000	Local Nontax	4,167,034	70,745	70,745		1.7%	4,096,289
3000	State, General Purpose	-	-	-		0.0%	-
4000	State, Special Purpose	40,088,723	-	-		0.0%	40,088,723
5000	Federal, General Purpose	18,476,826	-	-		0.0%	18,476,826
6000	Federal, Special Purpose	-	-	-		0.0%	-
7000	Revenues From Other Districts	-	-	-		0.0%	-
8000	Other Agencies & Associations	-	-	-		0.0%	-
9000	Other Financing Sources	-	-	-		0.0%	-
<b>TOTAL REVENUES</b>		<b>\$ 62,732,583</b>	<b>\$ 70,745</b>	<b>\$ 70,745</b>		<b>0.1%</b>	<b>\$ 62,661,838</b>
<u>EXPENDITURES</u>							
10	Sites	\$ 13,079,559	\$ -	\$ -	\$ -	0.0%	\$ 13,079,559
20	Buildings	70,791,621	7,428,692	7,428,692	1,551,016	12.7%	61,811,913
30	Equipment	4,478,992	-	-	-	0.0%	4,478,992
40	Energy	-	-	-	-	0.0%	-
50	Sales & Lease Expenditures	-	-	-	-	0.0%	-
60	Bond Issuance Expenditures	-	-	-	-	0.0%	-
90	Debt Expenditures	-	-	-	-	0.0%	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 88,350,172</b>	<b>\$ 7,428,692</b>	<b>\$ 7,428,692</b>	<b>\$ 1,551,016</b>	<b>10.2%</b>	<b>\$ 79,370,464</b>
Other Uses - Transfers to Other Funds		\$ -	\$ -	\$ -			
Revenues Over (Under) Expenditures		<b>\$ (25,617,589)</b>	<b>\$ (7,357,947)</b>	<b>\$ (7,357,947)</b>			
<b>BEGINNING FUND BALANCE</b>		<b>\$ 47,188,983</b>		<b>\$ 68,267,891</b>			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 830 Restricted for Debt Service		\$ -		\$ -			
GL 850 Restricted for Uninsured Risks		\$ -		\$ -			
GL 861 Restricted from Bond Proceeds		\$ 21,571,394		\$ 34,079,881			
GL 863 Restricted for State Proceeds		\$ -		\$ 23,380,807			
GL 864 Restricted from Federal Proceeds		\$ -		\$ -			
GL 865 Restricted from Other Proceeds		\$ -		\$ 1,559,498			
GL 889 Assigned to Fund Purposes		\$ -		\$ 1,889,757			
GL 890 Unassigned		\$ -		\$ -			
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$ 21,571,394</b>		<b>\$ 60,909,944</b>			

**Highline School District No. 401**  
**Balance Sheet**  
**As of September 30, 2020**  
**Capital Projects Fund**

Cash on Deposit with County	\$	62,366,988	
Warrants Outstanding	\$	(850,855)	
Impaired Investments	\$	110,287	
Due from Other Gov'ts	\$	-	
			<b>\$ 61,626,420</b>
Accounts Payable	\$	355,154	
Unclaimed Property Payable	\$	3,703	
Retainage Payable	\$	357,618	
Sales Tax Payable	\$	-	
HCA Payable	\$	-	
Due To Other Funds	\$	-	
			<b>\$ 716,476</b>
Restricted From Bond Proceeds	\$	34,079,881	
Restricted From State Proceeds	\$	23,380,807	
Restricted From Other Proceeds	\$	1,559,498	
Assigned Fund Purposes	\$	1,889,757	
Unreserved	\$	-	
			<b>\$ 60,909,944</b>

**Highline School District No. 401**  
**Debt Service Fund**  
**Budget Status Report**  
**For the Period Ended September 30, 2020**

<u>REVENUES</u>		<u>2020-2021 Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrance</u>	<u>Percent of Budget</u>	<u>Remaining Budget</u>
1000	Local Taxes	\$ 47,431,024	\$ 781,764	\$ 781,764		1.6%	\$ 46,649,260
2000	Local Nontax	-	19,838	19,838		0.0%	(19,838)
3000	State, General Purpose	-	-	-		0.0%	-
5000	Federal, General Purpose	-	-	-		0.0%	-
9000	Other Financing Sources	-	-	-		0.0%	-
<b>TOTAL REVENUES</b>		<b>\$ 47,431,024</b>	<b>\$ 801,603</b>	<b>\$ 801,603</b>		<b>1.7%</b>	<b>\$ 46,629,421</b>
<u>EXPENDITURES</u>							
	Matured Bond Expenditures	\$ 34,927,200	\$ -	\$ -	-	0.0%	\$ 34,927,200
	Interest on Bonds	18,562,800	-	-	-	0.0%	18,562,800
	Bond Transfer Fees	10,000	-	-	-	0.0%	10,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 53,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>	<b>\$ 53,500,000</b>
Revenues Over (Under) Expenditures		<b>\$ (6,068,976)</b>	<b>\$ 801,603</b>	<b>\$ 801,603</b>			
<b>BEGINNING FUND BALANCE</b>		<b>\$ 21,607,854</b>		<b>\$ 22,032,306</b>			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 830	Restricted for Debt Service	\$ 15,538,878		\$ 22,032,306			
GL 890	Unassigned Fund Balance	\$ -		\$ 801,603			
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$ 15,538,878</b>		<b>\$ 22,833,909</b>			

**Highline School District No. 401  
Associated Student Body Fund  
Budget Status Report  
For the Period Ended September 30, 2020**

		2020-2021	Actual	Actual		Percent	Remaining
<u>REVENUES</u>		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>	<u>Encumbrance</u>	<u>of Budget</u>	<u>Budget</u>
100	General Student Body	\$ 480,000	\$ 12,526	\$ 12,526		2.6%	\$ 467,474
200	Athletics	150,000	1,354	1,354		0.9%	148,646
300	Classes	42,500	-	-		0.0%	42,500
400	Clubs	351,050	280	280		0.1%	350,770
600	Private Monies	20,110	216	216		1.1%	19,894
<b>TOTAL REVENUES</b>		<b>\$ 1,043,660</b>	<b>\$ 14,376</b>	<b>\$ 14,376</b>		<b>1.4%</b>	<b>\$ 1,029,284</b>
<u>EXPENDITURES</u>							
100	General Student Body	\$ 401,041	\$ (307)	\$ (307)	\$ 435	0.0%	\$ 400,914
200	Athletics	284,225	605	605	-	0.2%	283,620
300	Classes	47,100	526	526	7,450	16.9%	39,124
400	Clubs	388,855	-	-	2,008	0.5%	386,847
600	Private Monies	24,811	750	750	-	3.0%	24,061
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,146,032</b>	<b>\$ 1,574</b>	<b>\$ 1,574</b>	<b>\$ 9,893</b>	<b>1.0%</b>	<b>\$ 1,134,566</b>
Revenues Over (Under) Expenditures		<b>\$ (102,372)</b>	<b>\$ 12,802</b>	<b>\$ 12,802</b>			
<b>BEGINNING FUND BALANCE</b>		<b>\$ 945,721</b>		<b>\$ 1,023,786</b>			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 819 Restricted to Fund Purposes		\$ 843,349		\$ 1,023,181			
GL 840 Non-Spendable Fund Balance		\$ -		\$ 605			
GL 890 Unreserved Fund Balance		\$ -		\$ 12,802			
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$ 843,349</b>		<b>\$ 1,036,588</b>			

**Highline School District No. 401**  
**Transportation Vehicle Fund**  
**Budget Status Report**  
**For the Period Ended September 30, 2020**

<u>REVENUES</u>		2020-2021 <u>Budget</u>	<u>Actual</u> <u>For Month</u>	<u>Actual</u> <u>For Year</u>	<u>Encumbrance</u>	<u>Percent</u> <u>of Budget</u>	<u>Remaining</u> <u>Budget</u>
2200	School Bus Revenue	\$ -	\$ 15,960	\$ 15,960		0.0%	\$ (15,960)
2300	Investment Earnings	11,250	701	701		6.2%	10,549
2800	Insurance Recovery	-	-	-		0.0%	-
4499	Transp. Reimbursement, Depreciation	650,000	-	-		0.0%	650,000
8000	Revenues From Other Agencies	-	-	-		0.0%	-
<b>TOTAL REVENUES</b>		<b>\$ 661,250</b>	<b>\$ 16,661</b>	<b>\$ 16,661</b>		<b>2.5%</b>	<b>\$ 644,589</b>
<u>EXPENDITURES</u>							
33	Transportation Equipment Purchases	\$ 1,400,000	\$ -	\$ -	\$ -	0.0%	\$ 1,400,000
34	Transportation Equipment Major Repair	-	-	-	-	0.0%	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 1,400,000</b>
Revenues Over (Under) Expenditures		<b>\$ (738,750)</b>	<b>\$ 16,661</b>	<b>\$ 16,661</b>			
<b>BEGINNING FUND BALANCE</b>		<b>\$ 1,404,273</b>		<b>\$ 1,420,013</b>			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 819 Assigned to Fund Purposes		\$ 665,523		\$ 1,420,013			
GL 890 Unreserved				\$ 16,661			
<b>TOTAL ENDING FUND BALANCE</b>		<b>\$ 665,523</b>		<b>\$ 1,436,674</b>			

**Highline School District No. 401**  
**Investment Earnings**  
**2020-2021**

MONTH	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	ASB FUND	TRANSPORTATION VEHICLE FUND
September	\$ 26,927	\$ 70,745	\$ 19,838	\$ 951	\$ 701
October					
November					
December					
January					
February					
March					
April					
May					
June					
July					
August					

