

## Information Item

Date: October 27, 2020  
To: Board of Directors  
From: Mark Deebach  
Assistant Superintendent for Business and Support Services

### Financial Report September 1, 2020 through September 30, 2020

**Requested Action:** None - Information Only

**Background Information:**

This report provides a brief summary of each fund's financial operations for the fiscal year September 1, 2020 through August 31, 2021.

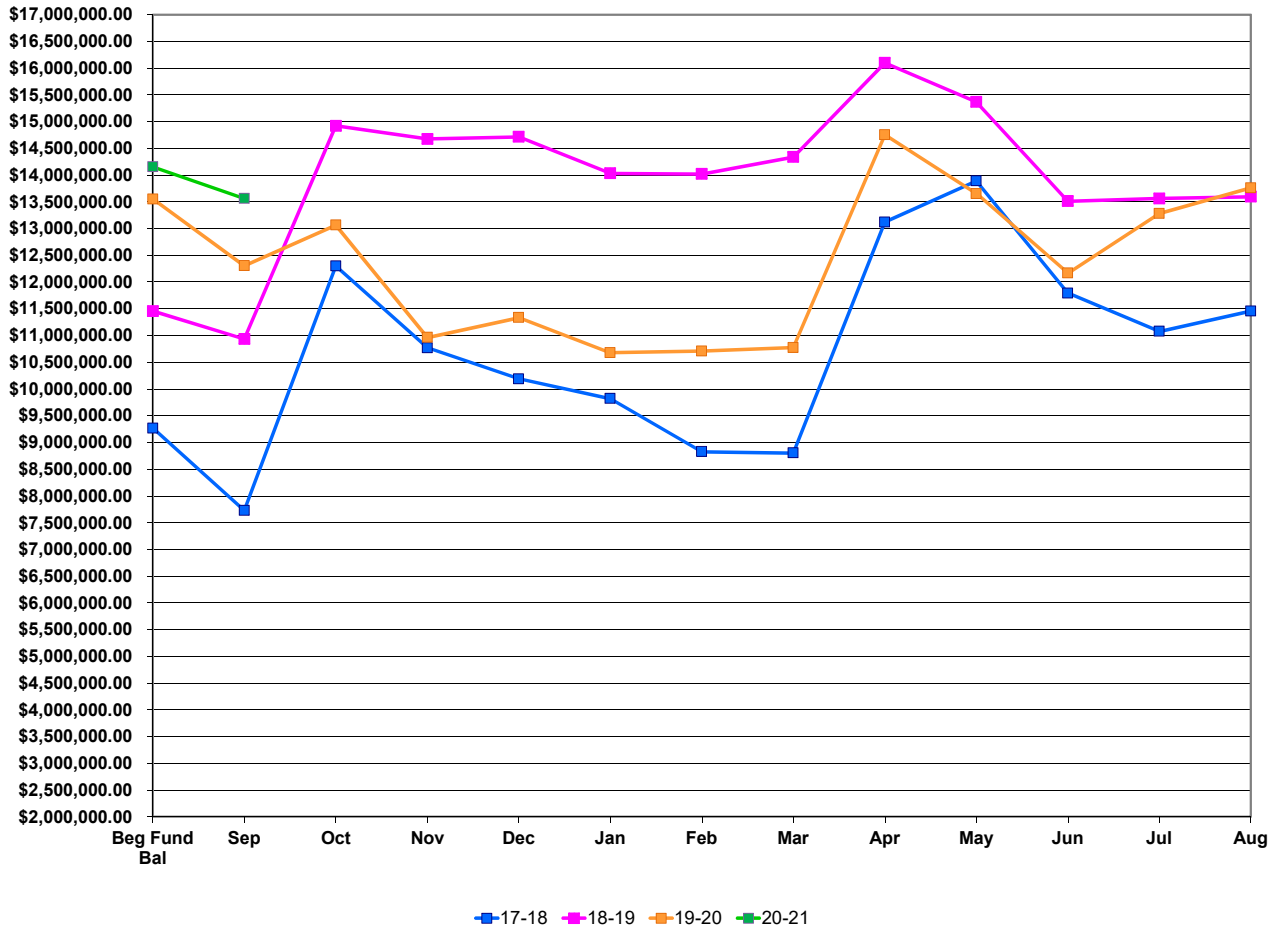
**General Fund:**

Exhibit 1 compares financial operating results from September 1, 2020 through September 30, 2020, with information from the same period for the the 2019-20 fiscal year.

**Exhibit 1**

General Fund - Fund Balance Comparison by Year			
General Fund Comparison	September 2019	September 2020	Variance Higher/(Lower)
Beginning Fund Balance	\$ 13,451,755	\$ 14,151,084	699,329
Revenue	5,034,082	4,930,259	(103,823)
Other Financing Resources			
<b>Total Resources Available</b>	<b>\$ 5,034,082</b>	<b>\$ 4,930,259</b>	<b>(103,823)</b>
Expenditures	\$ 6,182,186	\$ 5,519,999	(662,187)
Other Financing Uses-Transfers Out	-	-	-
<b>Total Use of Resources</b>	<b>\$ 6,182,186</b>	<b>\$ 5,519,999</b>	<b>(662,187)</b>
<b>Ending Fund Balance</b>	<b>\$ 12,303,651</b>	<b>\$ 13,561,344</b>	<b>1,257,692</b>

FERNDALE SD-502  
 FUND BALANCE HISTORY  
 FY17 THROUGH FY20

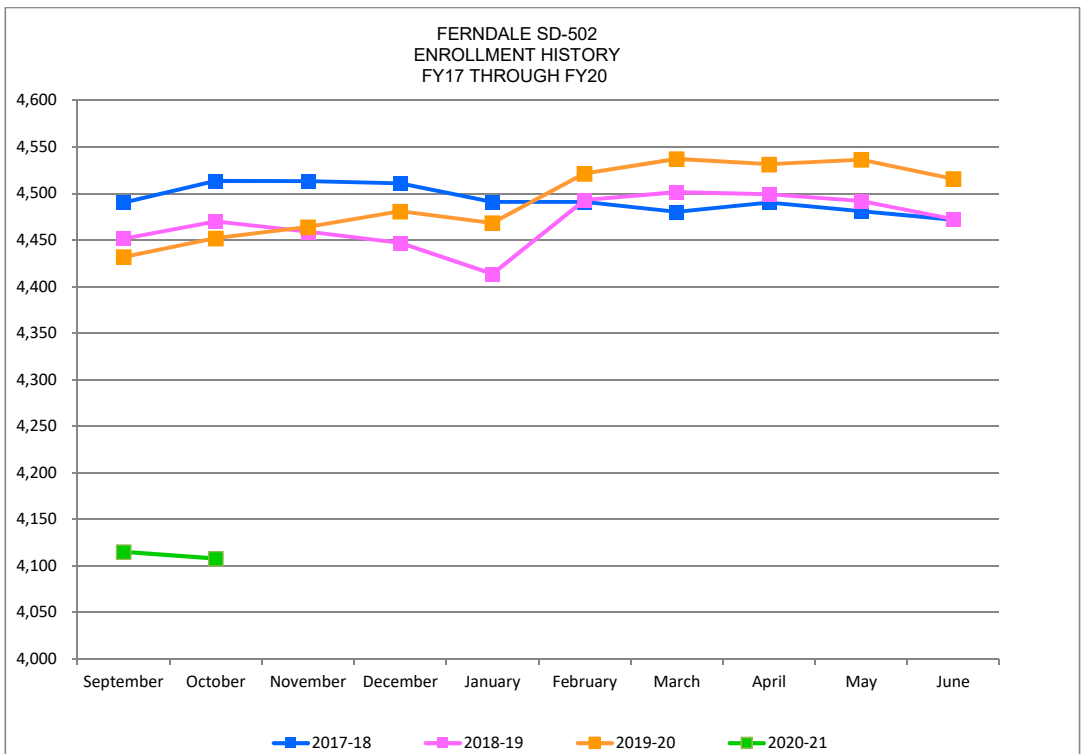


**ENROLLMENT**

**Comparison of Current Year Budget to Actual Monthly Totals and Comparison of Fiscal Year 2017 Through Fiscal Year 2020**

**Exhibit 2**

2019-20 Ferndale School District Enrollment													Average	Variance
FTE	Budget	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	FTE		
<b>Elementary</b>	2,130	1,849.26	1,845.58									1,847.42	(282.58)	
<b>Middle</b>	1,110	1,043.84	1,043.84									1,043.84	(66.16)	
<b>High</b>	1,175	1,221.93	1,211.33									1,216.63	41.63	
<b>Total FTE</b>	<b>4,415</b>	<b>4,115.03</b>	<b>4,100.75</b>	-	-	-	-	-	-	-	-	<b>4,107.89</b>	<b>(307.11)</b>	



Annual Average FTE	
2017-18	4,493.33
2018-19	4,469.92
2019-20	4,493.93
2020-21	4,111.46

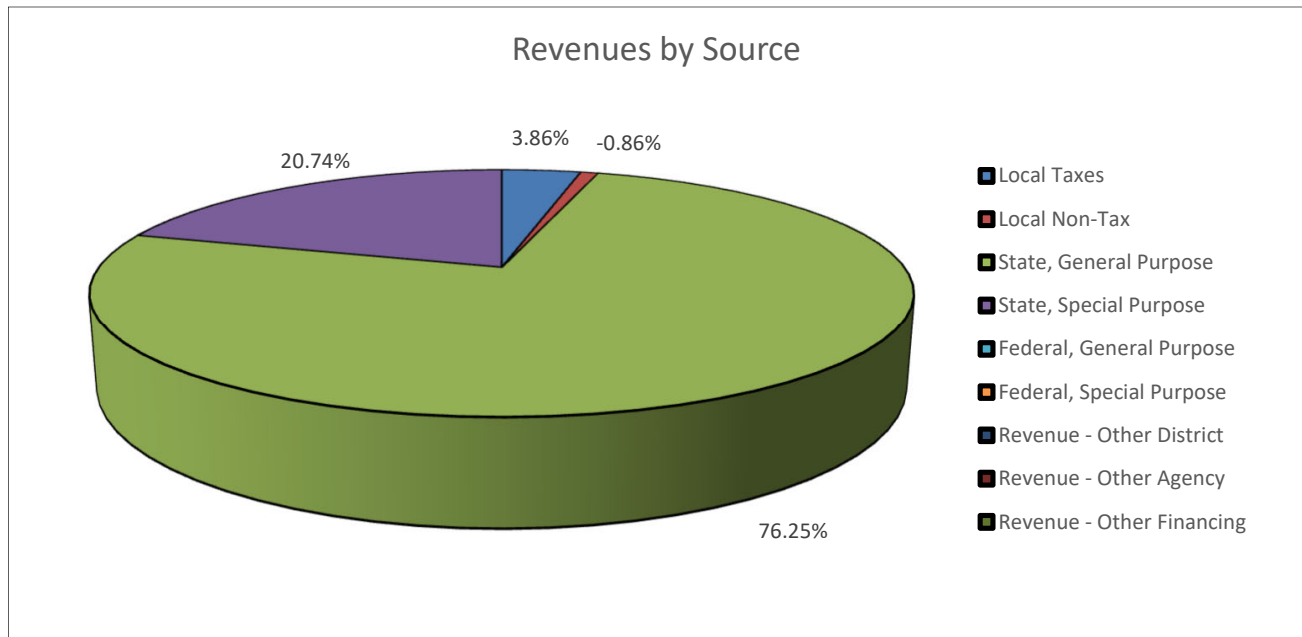
**REVENUE AND OTHER FINANCING SOURCES**

**Comparison of Current Year and Actual for Previous Year**

Revenue from various sources and the increases or decreases from last year are shown in Exhibit 3.

**Exhibit 3**

Revenue and Other Financing Sources Comparison by Year						
Revenue Source	September 2019	Percent of Total	September 2020	Percent of Total	Variance +/-	Percent +/-
Local Taxes	\$ 147,690	2.93%	\$ 190,441	3.86%	42,751	28.95%
Local Non-Tax	108,280	2.15%	(42,281)	-0.86%	(150,561)	-139.05%
State, General Purpose	3,857,940	76.64%	3,759,561	76.25%	(98,379)	-2.55%
State, Special Purpose	920,173	18.28%	1,022,538	20.74%	102,365	11.12%
Federal, General Purpose	-	0.00%	-	0.00%	-	-
Federal, Special Purpose	-	0.00%	-	0.00%	-	-
Revenue - Other District	-	0.00%	-	0.00%	-	-
Revenue - Other Agency	-	0.00%	-	0.00%	-	-
Revenue - Other Financing	-	0.00%	-	0.00%	-	-
<b>Total Revenue</b>	<b>\$ 5,034,083</b>	<b>100.00%</b>	<b>\$ 4,930,259</b>	<b>100.00%</b>	<b>(103,823)</b>	<b>-2.06%</b>

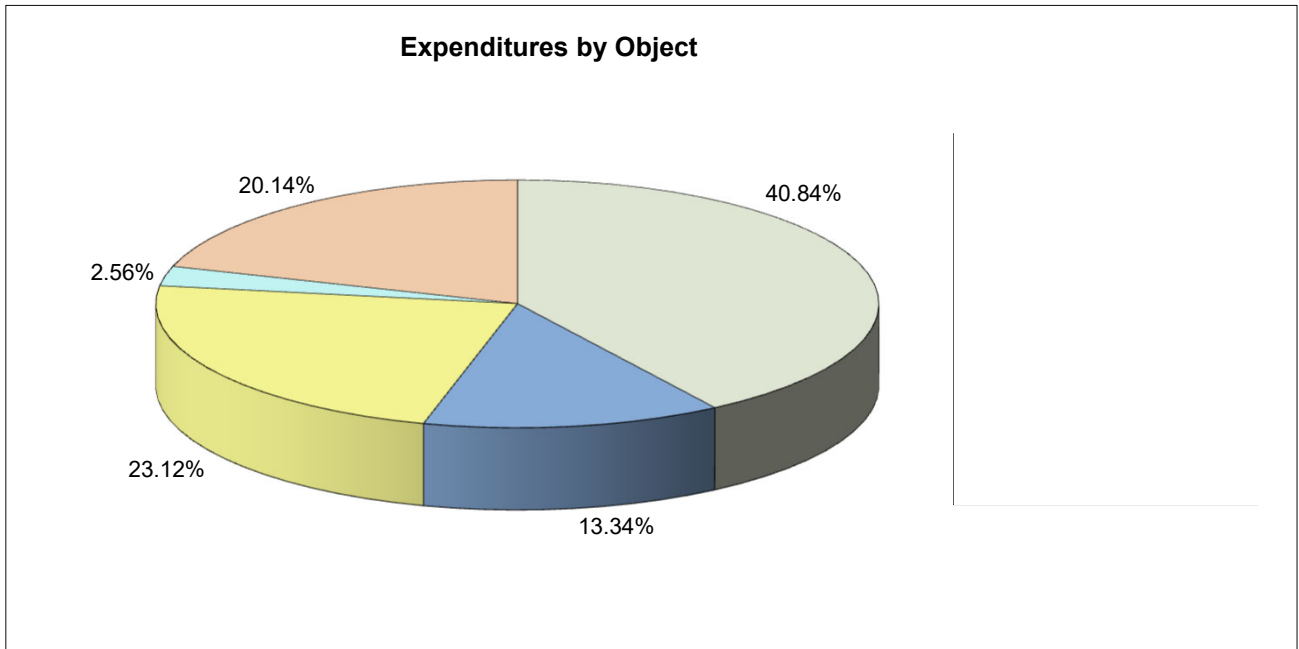


**EXPENDITURES**

**Comparison of Current Year and Actual for Previous Year**

**Exhibit 4**

<b>Expenditure and Other Financing Uses Comparison by Year</b>						
<b>Expenditure Source</b>	<b>September 2019</b>	<b>Percent of Total</b>	<b>September 2020</b>	<b>Percent of Total</b>	<b>Variance +/-</b>	<b>Percent +/-</b>
Certificated Salaries	\$ 2,483,332	40.17%	\$ 2,254,104	40.84%	(229,228)	-9.23%
Classified Salaries	1,040,116	16.82%	736,517	13.34%	(303,599)	-29.19%
Employee Benefits	1,407,936	22.77%	1,276,350	23.12%	(131,586)	-9.35%
Supplies and Materials	320,574	5.19%	141,417	2.56%	(179,157)	-55.89%
Contractual Services	915,404	14.81%	1,111,568	20.14%	196,164	21.43%
Local Mileage & Travel	6,783	0.11%	42	0.00%	(6,741)	-99.38%
Capital Outlay	8,041	0.13%	-	0.00%	(8,041)	-100.00%
<b>Total Expenditures</b>	<b>\$ 6,182,186</b>	<b>100.00%</b>	<b>\$ 5,519,998</b>	<b>100.00%</b>	<b>\$ (662,187)</b>	<b>-10.71%</b>



**RESERVED AND UNRESERVED FUNDS**

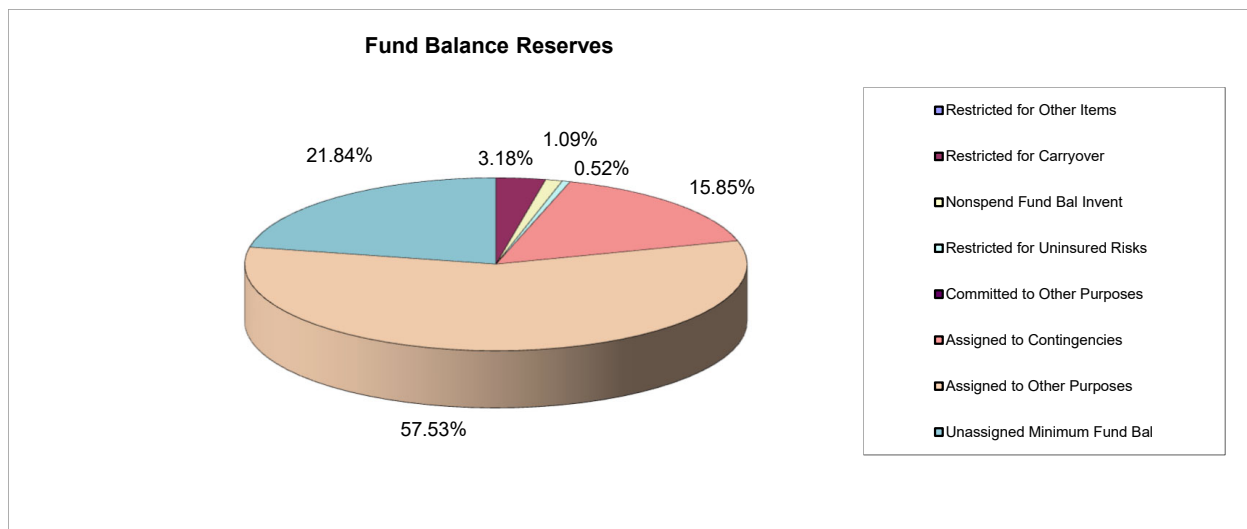
**Comparison of Current Year and Actual for Previous Year**

The Restricted for Carryover category reflects state allocation carryover.

Carryover funds for state allocations and other grant funds are distributed to the program budgets.

**Exhibit 5**

Fund Balance Comparison by Year						
Reserve Description	September 2019	Percent of Total	September 2020	Percent of Total	Variance +/-	Percent +/-
Restricted for Other Items						
Restricted Unequal Ded Rev						
Restricted for Carryover	\$ 395,692	3.22%	\$ 431,017	3.18%	\$ 35,325	8.93%
Restricted for Skills Center						
Restricted Carryover Food Svc						
Restricted for Debt Service						
Restricted for Arb Rebate						
Nonspend Fund Bal Inven/Prepd	144,123	1.17%	147,311	1.09%	3,188	2.21%
Restricted for Self Insurance						
Restricted for Uninsured Risks	70,000	0.57%	70,000	0.52%	-	0.00%
Committed to Other Purposes						
Comm to Min Fund Balance						
Assigned to Contingencies	2,150,000	17.47%	2,150,000	15.85%	-	0.00%
Assign to Other Cap Projects						
Assigned to Other Purposes	5,611,455	45.61%	7,801,514	57.53%	2,190,059	39.03%
Unassigned Fund Balance						
Unassigned Minimum Fund Balance	3,932,381	31.96%	2,961,502	21.84%	(970,879)	-24.69%
<b>Total Fund Balance</b>	<b>\$ 12,303,651</b>	<b>100.00%</b>	<b>\$ 13,561,344</b>	<b>100.00%</b>	<b>\$ 1,257,693</b>	<b>10.22%</b>



**GENERAL FUND CASH FLOW PROJECTIONS**

The General Fund cash flow projections as of September 2020 is shown in Exhibit 6.

**2020-21 CASH FLOW PROJECTIONS**

**Exhibit 6**

	CASH - Actual/Estimates				Total Inflows	PAYMENTS - Actual/Estimates			CASH BALANCE
	Apportionment	Levy	Interest	Other		Payroll	A/P	Total Outflows	
<b>Beginning Balance</b>									\$ 14,302,275
SEPTEMBER	\$ 4,947,736	\$ 189,735	\$ 16,323	\$ 85,539	5,239,333	\$ 4,223,232	\$ 1,428,718	\$ 5,651,950	13,889,658
OCTOBER								-	13,889,658
NOVEMBER								-	13,889,658
DECEMBER								-	13,889,658
JANUARY								-	13,889,658
FEBRUARY								-	13,889,658
MARCH								-	13,889,658
APRIL								-	13,889,658
MAY								-	13,889,658
JUNE								-	13,889,658
JULY								-	13,889,658
AUGUST								-	13,889,658
					-			-	
					-			-	
<b>Ending Totals</b>	\$ 4,947,736	\$	\$	\$	\$	\$	\$	\$	\$

**Budget 2020-21**

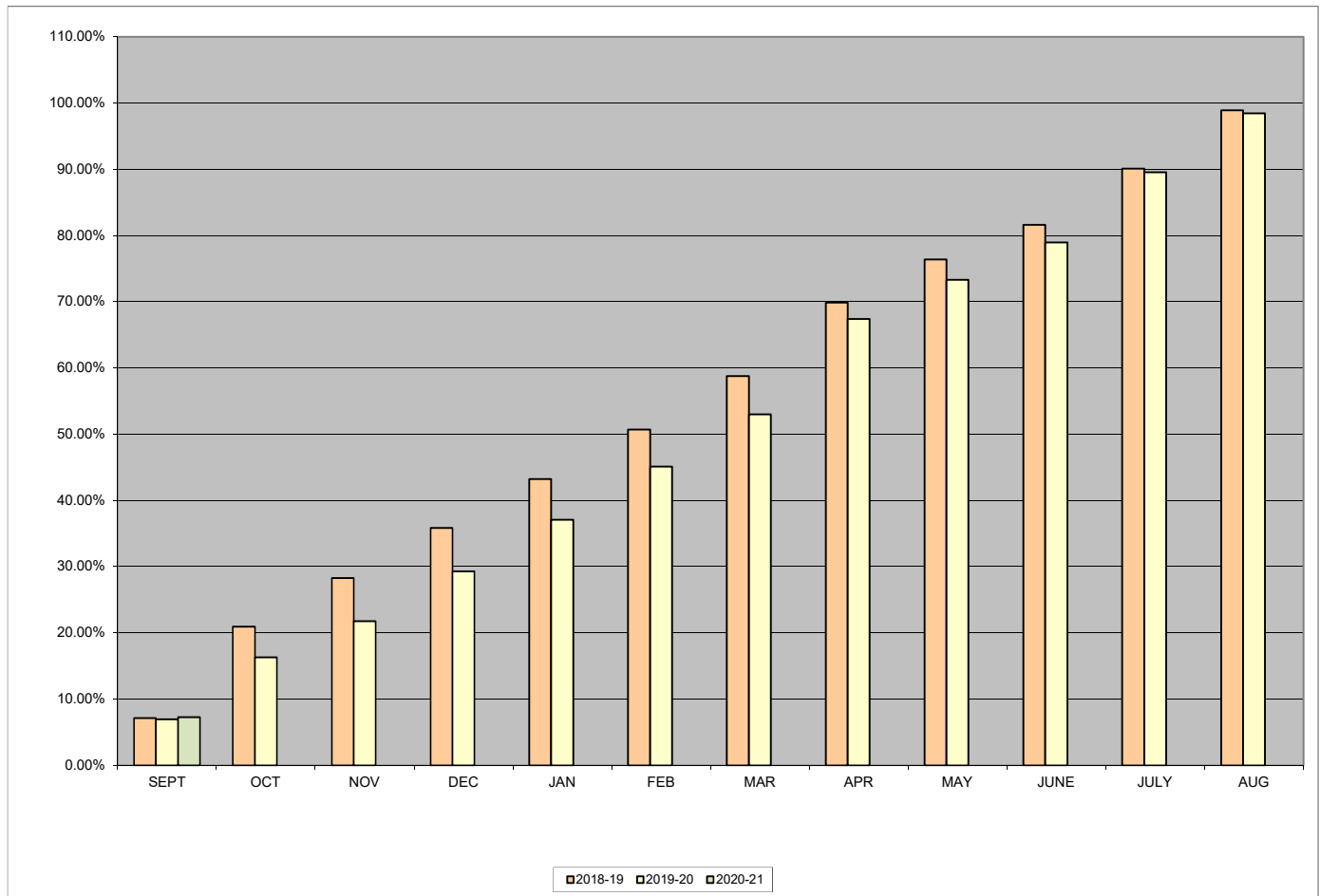
				\$ 72,451,762			\$ 78,647,615
		16,323	85,539	5,239,333	1,428,718		13,889,658
189,735				4,223,232		5,651,950	

**GENERAL FUND - REVENUE CASH FLOW HISTORY**

The General Fund revenue cash flow history as percent of budget from 2018-19 through 2020-21 is shown in Exhibit 7.

Exhibit 7

<b>Budgeted Revenue:</b>	\$71,084,342			\$72,451,762			\$67,883,086		
	2018-19			2019-20			2020-21		
	AS % OF		AS % OF	AS % OF		AS % OF	AS % OF		AS % OF
	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED	ACTUAL
	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
SEPT	\$ 5,072,314	7.14%	7.22%	\$ 5,032,343	6.95%	6.95%	\$ 4,930,259	7.26%	
OCT	9,816,050	20.94%	21.18%	6,791,643	16.32%	16.32%			
NOV	5,215,580	28.28%	28.60%	3,952,661	21.78%	21.78%			
DEC	5,378,454	35.85%	36.25%	5,451,515	29.30%	29.30%			
JAN	5,242,324	43.22%	43.71%	5,637,818	37.08%	37.08%			
FEB	5,326,226	50.72%	51.28%	5,800,141	45.09%	45.09%			
MAR	5,737,145	58.79%	59.45%	5,737,358	53.01%	53.01%			
APR	7,892,537	69.89%	70.67%	10,410,578	67.37%	67.37%			
MAY	4,627,946	76.40%	77.26%	4,300,959	73.31%	73.31%			
JUNE	3,688,041	81.59%	82.50%	4,091,995	78.96%	78.96%			
JULY	6,048,078	90.10%	91.11%	7,682,517	89.56%	89.56%			
AUG	6,251,569	98.89%	100.00%	6,442,275	98.45%	98.45%			
	\$70,296,263			\$71,331,804			\$4,930,259		



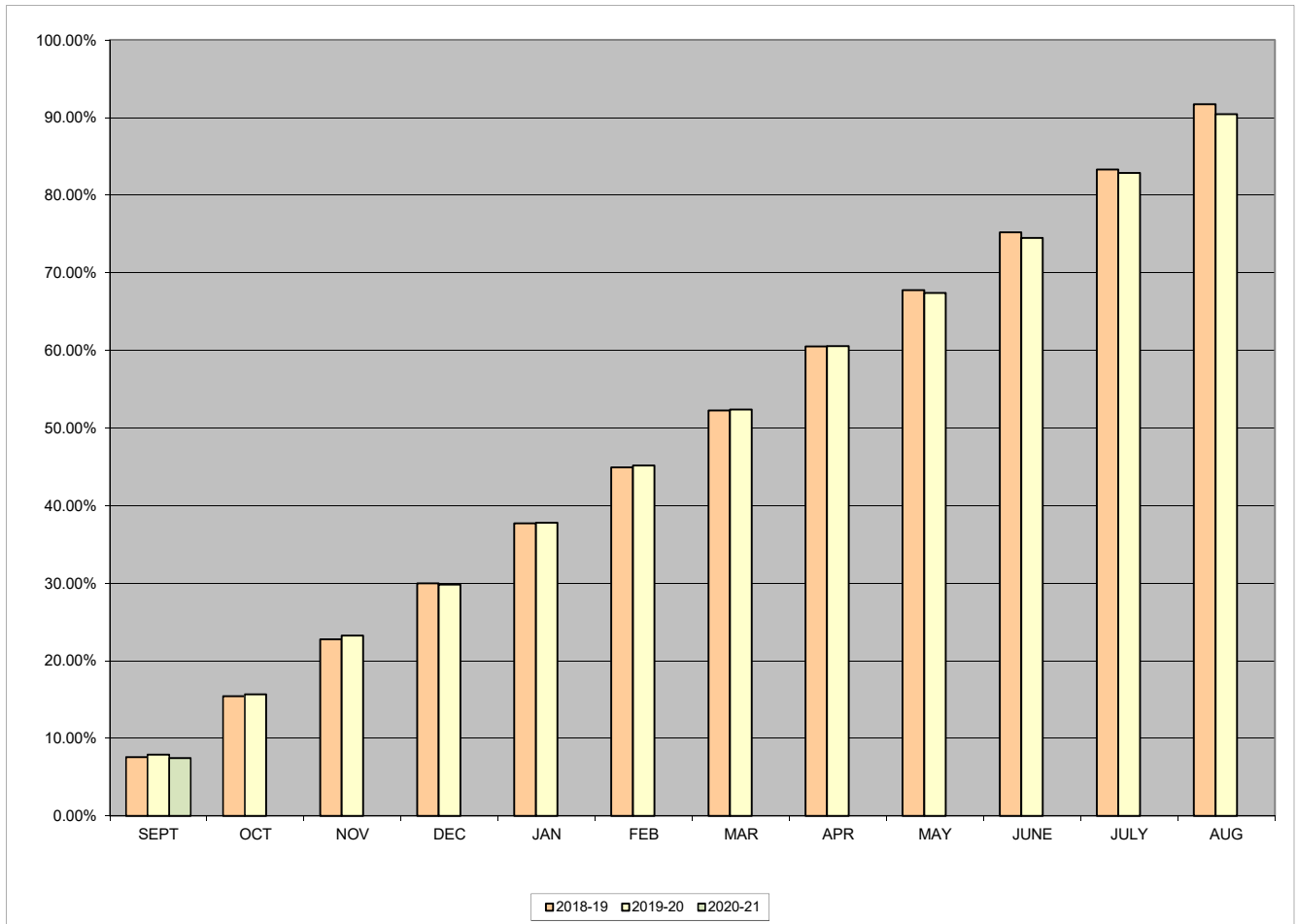


**GENERAL FUND - EXPENDITURE CASH FLOW HISTORY**

The General Fund expenditure cash flow history as percent of budget from 2018-19 through 2020-21 is shown in Exhibit 8.

**Exhibit 8**

<i>Budgeted Expdtrs.</i>	\$74,105,810			\$78,647,615			\$74,037,550		
	2018-19			2019-20			2020-21		
	AS % OF		AS % OF	AS % OF		AS % OF	AS % OF		AS % OF
	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED	ACTUAL	ACTUAL	BUDGETED	ACTUAL
	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.
SEPT	\$ 5,596,068	7.55%	8.23%	\$ 6,189,578	7.87%	7.87%	\$ 5,519,999	7.46%	
OCT	5,826,355	15.41%	16.81%	6,128,277	15.66%	15.66%			
NOV	5,432,479	22.74%	24.80%	5,937,048	23.21%	23.21%			
DEC	5,341,008	29.95%	32.66%	5,187,631	29.81%	29.81%			
JAN	5,750,291	37.71%	41.12%	6,280,668	37.79%	37.79%			
FEB	5,336,824	44.91%	48.98%	5,782,962	45.15%	45.15%			
MAR	5,421,549	52.23%	56.96%	5,672,637	52.36%	52.36%			
APR	6,132,002	60.50%	65.98%	6,433,029	60.54%	60.54%			
MAY	5,357,864	67.73%	73.86%	5,399,326	67.40%	67.40%			
JUNE	5,542,799	75.21%	82.02%	5,580,111	74.50%	74.50%			
JULY	6,000,845	83.31%	90.85%	6,567,234	82.85%	82.85%			
AUG	6,217,492	91.70%	100.00%	5,963,292	90.43%	90.43%			
	\$67,955,576			\$71,121,793			\$5,519,999		



**OTHER FUNDS:**

**Capital Projects Fund, Debt Service Fund, ASB Fund and Transportation Vehicle Fund**

**Exhibit 9** shows financial information for September 1, 2020 through August 31, 2021, for each of the other funds in the district.

**Exhibit 9**

<b>Budget Status Report - Other Funds</b>						
<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>September Ending Fund Balance</b>	<b>September YTD Revenue</b>	<b>% of Revenue Budget Collected</b>	<b>September YTD Expenditures and Encumbrances</b>	<b>% of Expenditure Budget Obligated</b>
Capital Projects Fund	\$ 80,909,555	\$ 80,203,863	\$ 72,780	0.15%	\$ 10,576,715	15.33%
Debt Service Fund	\$ 3,168,334	\$ 3,294,960	\$ 126,627	1.68%	\$ -	0.00%
ASB Fund	\$ 393,546	\$ 383,788	\$ 5,971	0.84%	\$ 51,018	7.75%
Transportation Vehicle Fund	\$ 1,289,569	\$ 1,290,727	\$ 1,158	0.31%	\$ -	0.00%

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Ferndale School District School District for the Month of September, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	5,016,328	190,441.12	190,441.12		4,825,886.88	3.80
2000 LOCAL SUPPORT NONTAX	919,500	42,281.19-	42,281.19-		961,781.19	4.60-
3000 STATE, GENERAL PURPOSE	43,470,692	3,759,561.20	3,759,561.20		39,711,130.80	8.65
4000 STATE, SPECIAL PURPOSE	11,843,606	1,022,537.50	1,022,537.50		10,821,068.50	8.63
5000 FEDERAL, GENERAL PURPOSE	392,882	.00	.00		392,882.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	3,268,578	.00	.00		3,268,578.00	0.00
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	2,970,000	.00	.00		2,970,000.00	0.00
9000 OTHER FINANCING SOURCES	1,500	.00	.00		1,500.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>67,883,086</b>	<b>4,930,258.63</b>	<b>4,930,258.63</b>		<b>62,952,827.37</b>	<b>7.26</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	40,298,203	2,872,007.74	2,872,007.74	27,881,065.02	9,545,130.24	76.31
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	10,992,483	765,299.53	765,299.53	9,043,223.71	1,183,959.76	89.23
30 Voc. Ed Instruction	2,410,951	156,436.66	156,436.66	1,699,322.01	555,192.33	76.97
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,807,206	380,423.99	380,423.99	2,655,771.07	1,771,010.94	63.16
70 Other Instructional Pgms	273,235	13,610.98	13,610.98	110,430.16	149,193.86	45.40
80 Community Services	156,000	.00	.00	6,257.92	149,742.08	4.01
90 Support Services	15,099,468	1,332,219.70	1,332,219.70	6,707,808.40	7,059,439.90	53.25
<b>Total EXPENDITURES</b>	<b>74,037,546</b>	<b>5,519,998.60</b>	<b>5,519,998.60</b>	<b>48,103,878.29</b>	<b>20,413,669.11</b>	<b>72.43</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	<b>6,154,460-</b>	<b>589,739.97-</b>	<b>589,739.97-</b>		<b>5,564,720.03</b>	<b>90.42-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>12,730,709</b>		<b>14,151,084.34</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>6,576,249</b>		<b>13,561,344.37</b>			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	431,017	431,017.47
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	147,311	147,310.84
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	70,000	70,000.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committed to Econmc Stabilizatn	0	.00
G/L 875 Assigned Contingencies	2,150,000	2,150,000.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	6,000,000	7,801,514.06
G/L 890 Unassigned Fund Balance	6,154,460-	.00
G/L 891 Unassigned Min Fnd Bal Policy	3,932,381	2,961,502.00
<u>TOTAL</u>	6,576,249	13,561,344.37

0 OBBB	2020-21		Current	Year-to-Date	Outstanding		%
	Original Budget	Budget			Encumbrance	Balance	
0 DEBIT TRANSFERS	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00
1 CREDIT TRANSFERS	-100,000.00	-100,000.00	0.00	0.00	0.00	-100,000.00	0.00
2 SALARIES- CERT EMPLOYEES	29,345,942.00	29,479,039.81	2,254,104.42	2,254,104.42	23,866,920.47	3,358,014.92	88.61
3 SALARIES- CLASS EMPLOYEES	12,020,448.47	12,011,413.91	736,517.49	736,517.49	7,381,627.26	3,893,269.16	67.59
4 EMP BENE & PAYROLL TAXES	16,505,494.17	16,461,108.88	1,276,350.06	1,276,350.06	13,926,545.15	1,258,213.67	92.36
5 SUPPLIES & MATERIALS	7,914,239.36	6,874,308.11	141,416.65	141,416.65	988,167.71	5,744,723.75	16.43
7 PURCHASED SERVICES	7,600,637.00	8,559,390.29	1,111,568.00	1,111,568.00	1,938,177.70	5,509,644.59	35.63
8 TRAVEL	17,660.00	19,160.00	41.98	41.98	2,440.00	16,678.02	12.95
9 CAPITAL OUTLAY	633,128.00	633,128.00	0.00	0.00	0.00	633,128.00	0.00
- EXPENDITURES	74,037,549.00	74,037,549.00	5,519,998.60	5,519,998.60	48,103,878.29	20,413,672.11	72.43
Grand Expense Totals	74,037,549.00	74,037,549.00	5,519,998.60	5,519,998.60	48,103,878.29	20,413,672.11	72.43

Number of Accounts: 3983

\*\*\*\*\* End of report \*\*\*\*\*

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Ferndale School District School District for the Month of September, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	0	51.77	51.77		51.77-	0.00
2000 Local Support Nontax	1,000,000	72,727.83	72,727.83		927,272.17	7.27
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	47,000,000	.00	.00		47,000,000.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>48,000,000</b>	<b>72,779.60</b>	<b>72,779.60</b>		<b>47,927,220.40</b>	<b>0.15</b>
<b>B. EXPENDITURES</b>						
10 Sites	11,500,000	.00	.00	579,784.43	10,920,215.57	5.04
20 Buildings	56,000,000	700,997.50	700,997.50	9,153,788.20	46,145,214.30	17.60
30 Equipment	1,500,000	15,919.53	15,919.53	64,670.00	1,419,410.47	5.37
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	61,555.40	61,555.40	0.00	61,555.40-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>69,000,000</b>	<b>778,472.43</b>	<b>778,472.43</b>	<b>9,798,242.63</b>	<b>58,423,284.94</b>	<b>15.33</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</b>						
<b>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	<b>21,000,000-</b>	<b>705,692.83-</b>	<b>705,692.83-</b>		<b>20,294,307.17</b>	<b>96.64-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>52,019,718</b>		<b>80,909,555.37</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE</b>	<b>31,019,718</b>		<b>80,203,862.54</b>			
<b>(E+F + OR - G)</b>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	3,609,718	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	26,000,000	78,646,161.06
G/L 862 Committed from Levy Proceeds	0	230.29
G/L 863 Restricted from State Proceeds	0	17,141.25
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	1,357.83-
G/L 866 Restricted Impact Fees	410,000	448,373.37
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	1,000,000	1,093,314.40
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	31,019,718	80,203,862.54

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Ferndale School District School District for the Month of September, 2020

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	7,348,603	122,825.06	122,825.06		7,225,777.94	1.67
2000 Local Support Nontax	200,000	3,801.57	3,801.57		196,198.43	1.90
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>7,548,603</u>	<u>126,626.63</u>	<u>126,626.63</u>		<u>7,421,976.37</u>	<u>1.68</u>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	4,455,000	.00	.00	0.00	4,455,000.00	0.00
Interest On Bonds	2,992,225	.00	.00	0.00	2,992,225.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>7,447,225</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>7,447,225.00</u>	<u>0.00</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u> <u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	101,378	126,626.63	126,626.63		25,248.63	24.91
F. <u>TOTAL BEGINNING FUND BALANCE</u>	4,600,000		3,168,333.59			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	4,701,378		3,294,960.22			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	4,701,378		3,294,960.22			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>4,701,378</u>		<u>3,294,960.22</u>			



40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Ferndale School District School District for the Month of September, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 General Student Body	214,200	1,797.04	1,797.04		212,402.96	0.84
2000 Athletics	103,000	65.00	65.00		102,935.00	0.06
3000 Classes	6,000	.00	.00		6,000.00	0.00
4000 Clubs	375,500	3,809.00	3,809.00		371,691.00	1.01
6000 Private Moneys	14,000	300.00	300.00		13,700.00	2.14
<u>Total REVENUES</u>	712,700	5,971.04	5,971.04		706,728.96	0.84
<b>B. EXPENDITURES</b>						
1000 General Student Body	164,000	9,764.72	9,764.72	17,391.66	136,843.62	16.56
2000 Athletics	119,300	4,978.24	4,978.24	760.90	113,560.86	4.81
3000 Classes	4,750	.00	.00	38.23	4,711.77	0.80
4000 Clubs	366,600	985.54	985.54	17,099.20	348,515.26	4.93
6000 Private Moneys	10,000	.00	.00	0.00	10,000.00	0.00
<u>Total EXPENDITURES</u>	664,650	15,728.50	15,728.50	35,289.99	613,631.51	7.68
<b>C. EXCESS OF REVENUES</b>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	48,050	9,757.46-	9,757.46-		57,807.46-	120.31-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	414,651		393,545.83			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE</b>						
<u>C+D + OR - E)</u>	462,701		383,788.37			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	429,160		350,247.01			
G/L 840 Nonspnd FB - Invent/Prepd Itms	33,541		33,541.36			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	462,701		383,788.37			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Ferndale School District School District for the Month of September, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	15,000	1,158.48	1,158.48		13,841.52	7.72
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	347,397	.00	.00		347,397.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	10,000	.00	.00		10,000.00	0.00
<b>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>372,397</b>	<b>1,158.48</b>	<b>1,158.48</b>		<b>371,238.52</b>	<b>0.31</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	<b>0</b>	<b>.00</b>	<b>.00</b>		<b>.00</b>	<b>0.00</b>
<b>C. Total REV./OTHER FIN. SOURCES</b>	<b>372,397</b>	<b>1,158.48</b>	<b>1,158.48</b>		<b>371,238.52</b>	<b>0.31</b>
<b>D. EXPENDITURES</b>						
Type 30 Equipment	1,100,000	.00	.00	0.00	1,100,000.00	0.00
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>1,100,000</b>	<b>.00</b>	<b>.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>0.00</b>
<b>E. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>F. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</b>	<b>727,603-</b>	<b>1,158.48</b>	<b>1,158.48</b>		<b>728,761.48</b>	<b>100.16-</b>
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>1,304,642</b>		<b>1,289,568.83</b>			
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXXXX</b>		<b>.00</b>			
<b>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</b>	<b>577,039</b>		<b>1,290,727.31</b>			
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	577,039		1,290,727.31			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<b>TOTAL</b>	<b>577,039</b>		<b>1,290,727.31</b>			