

*Mission*

*The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.*



To: Bill Rhoades, Superintendent  
From: Tami Zigler, Business Manager  
Date: January 14, 2021  
Re: District Financial Report

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## **SUMMARY**

This General Fund summary excludes Beginning Fund Balance (5400-5499). For the current period, total revenue was \$1,513 more than planned and total expenditures were \$400,836 less than planned. The combined result is a \$402,349 favorable surplus condition for the current year period.

## **REVENUES**

**TAXES:** Taxes are \$2,943 over plan. This favorable condition represents 0.1% of the year-to-date plan amount of \$3,330,372. The current year variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Taxes increased 7.8% over the prior year period compared to an average increase of 4.8% over the preceding 6 years.

**TUITION, FEES, OTHER:** Tuition, Fees, Other is \$21,717 under plan. This unfavorable condition represents -46.3% of the year-to-date plan amount of \$46,920. This amount is considered material, and was primarily driven by decreases in 1990 MISCELLANEOUS, 1740 STUDENT FEES (LOCKER, TOWEL, EQUIPMENT), and 1312 TUITION FROM OTHER OREGON DISTRICTS. For the current year period, Tuition, Fees, Other decreased 59.3% over the prior year period compared to an average increase of 14.0% over the preceding 6 years.

**EARNINGS ON INVESTMENTS:** Earnings on Investments are \$14,245 over plan. This favorable condition represents 148.8% of the year-to-date plan amount of \$9,575. The current year variance amount is considered material, and was primarily driven by an increase in 1510 INTEREST ON INVESTMENTS. For the current year period, Earnings on Investments decreased 59.3% over the prior year period compared to an average increase of 64.8% over the preceding 6 years.

**INTERMEDIATE REVENUE:** Intermediate Revenue is \$6,250 over plan. This favorable condition represents 25.0% of the year-to-date plan amount of \$25,000. This variance amount is considered trivial and meets expectations based on budget appropriations. For

the current year period, Intermediate Revenue decreased 20.6% over the prior year period compared to an average decrease of 8.5% over the preceding 6 years.

**STATE UNRESTRICTED AID AND SSF:** State Unrestricted Aid and SSF is \$208 under plan. This unfavorable condition represents 0% of the year-to-date plan amount of \$4,093,557. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, State Unrestricted Aid and SSF increased 6.2% over the prior year period compared to an average increase of 1.8% over the preceding 6 years.

## **EXPENDITURES**

**SALARIES:** Salaries are \$153,960 under plan. This favorable condition represents -7.4% of the year-to-date plan amount of \$2,094,075. This variance amount is considered tolerable, and was primarily driven by decreases in 0130 ADDITIONAL SALARY, and 0112 CLASSIFIED SALARIES. For the current year period, Salaries decreased 0% over the prior year period compared to an average increase of 1.8% over the preceding 6 years. The largest Salaries groups - 0111 LICENSED SALARIES, 0112 CLASSIFIED SALARIES, and 0113 ADMINISTRATORS, representing 88.2% of total Salaries, increased by 2.4%.

**ASSOCIATED PAYROLL COSTS:** Associated Payroll Costs are \$68,912 under plan. This favorable condition represents -6.2% of the year-to-date plan amount of \$1,105,853. This amount is considered tolerable, and was primarily driven by decreases in 0213 PERS UAL CONTRIBUTION, and 0241 EMPLOYEES INSURANCE. This decrease was partially offset by an increase in 0242 HSA EMPLR PD INS. For the current year period, Associated Payroll Costs increased 2.5% over the prior year period compared to an average increase of 0.2% over the preceding 6 years. The largest Associated Payroll Costs groups - 0241 EMPLOYEES INSURANCE, 0213 PERS UAL CONTRIBUTION, and 0220 FICA/MEDICARE, representing 85.7% of total Associated Payroll Costs, decreased by 1.4%.

**PURCHASED SERVICES:** Purchased Services are \$321,136 under plan. This favorable condition represents -34.7% of the year-to-date plan amount of \$924,135. The current year variance amount is considered material, and was primarily driven by decreases in 0331 REIMBURSABLE STUDENT TRANSPORTATION, and 0311 SUBSTITUTE SERVICES. For the current year period, Purchased Services decreased 18.6% over the prior year period compared to an average decrease of 0.5% over the preceding 6 years. The largest Purchased Services groups - 0310 INSTR, PROF & TECH SRVS, 0331 REIMBURSABLE STUDENT TRANSPORTATION, 0325 ELECTRICITY, and 0359 OTHER COMMUNICATION SERVICES, representing 82.1% of total Purchased Services, decreased by 2.1%.

**SUPPLIES:** Supplies are \$74,478 over plan. This unfavorable condition represents 26.2% of the year-to-date plan amount of \$284,556. The current year variance amount is considered material, and was primarily driven by increases in 0480 COMPUTER HARDWARE, and 0460 NON-CONSUMABLE ITEMS. This increase was partially offset by a decrease in 0410 CONSUMABLE SUPPLIES & MATERIALS. For the current year period, Supplies increased 77.6% over the prior year period compared to an average decrease of 2.3% over the preceding 6 years.

**CAPITAL OUTLAY:** Capital Outlay is \$6,985 under plan. This favorable condition represents -58.3% of the year-to-date plan amount of \$11,985. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Capital Outlay decreased 79.5% over the prior year period.

**OTHER OBJECTS:** Other Objects are \$3,951 under plan. This favorable condition represents -1.9% of the year-to-date plan amount of \$203,408. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Other Objects increased 15.8% over the prior year period compared to an average increase of 2.3% over the preceding 6 years.

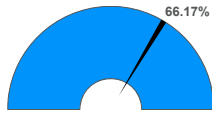
**TRANSFERS:** Transfers are \$79,630 over plan. This unfavorable condition represents 47.6% of the year-to-date plan amount of \$167,296. The current year variance amount is considered material, and was primarily driven by an increase in 0791 TRANSFER TO BUILDING FUND. For the current year period, Transfers increased 33.5% over the prior year period.

**OTHER USES OF FUNDS:** Other Uses of Funds are on plan. This amount is considered trivial and meets expectations based on budget appropriations.

# 100 GENERAL FUND Revenue Dashboard Summary

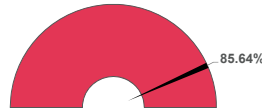
For the Period Ending December 31, 2020

Actual YTD Revenues



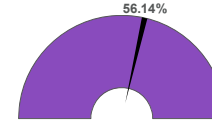
Projected YTD Revenues  
66.16%

Actual YTD Local Sources



Projected YTD Local Sources  
85.75%

Actual YTD State Sources



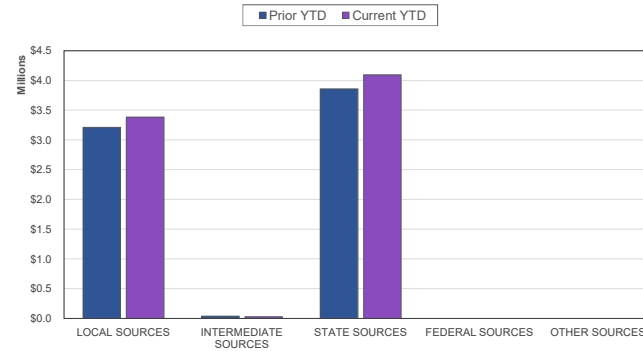
Projected YTD State Sources  
56.14%

## General Fund Revenues

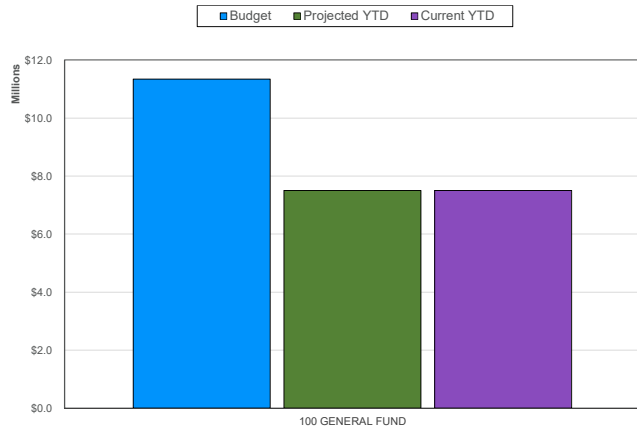
Top 10 GENERAL FUND Sources of Revenue (Year-to-Date)

State School Fund	\$4,093,349
Ad Valorem Taxes Levied By District	\$3,328,387
Resources - Beginning Fund Balance	\$1,819,360
Unrestricted Revenue	\$31,250
Interest On Investments	\$23,820
Miscellaneous	\$21,190
Penalties And Interest On Taxes	\$4,928
Fees	\$3,001
Recovery Of Prior Years' Expenditure	\$1,012
Regular Day School Tuition	\$0
<b>Percent of Total Revenues Year-to-Date</b>	<b>100.00%</b>

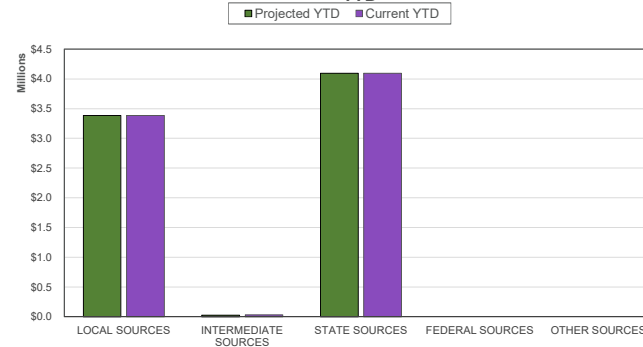
GENERAL FUND Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



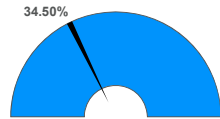
GENERAL FUND Revenue by Source | Projected YTD vs. Current YTD



# 100 GENERAL FUND Expense Dashboard Summary

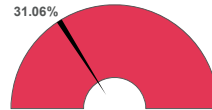
For the Period Ending December 31, 2020

## Actual YTD Expenditures



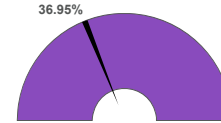
Projected YTD Expenditures  
37.65%

## Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits  
38.44%

## Actual YTD Other Objects



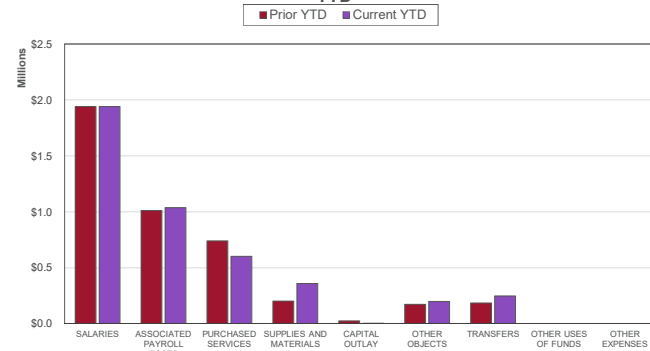
Projected YTD Other Objects  
37.09%

## General Fund Expenditures

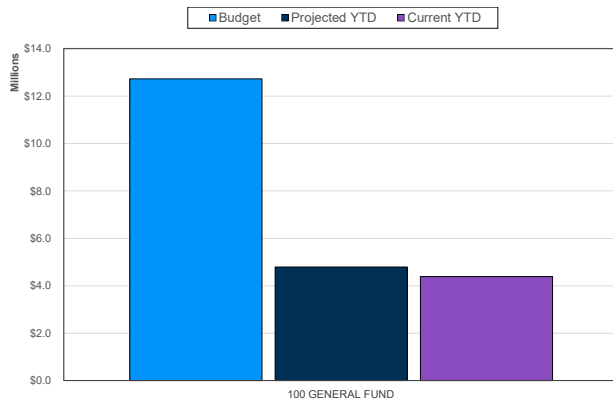
### Top 10 GENERAL FUND Expenditures by Program (Year-to-Date)

Licensed Salaries	\$966,608
Employees Insurance	\$418,474
Classified Salaries	\$403,077
Administrators	\$341,387
Pers Ual Contribution	\$326,539
Instr, Prof & Tech Srvs	\$256,766
Property Insurance Premiums	\$155,738
Reimbursable Student Transportation	\$148,836
Fica/Medicare	\$143,397
Other Transfers	\$116,926
<b>Percent of Total Expenditures Year-to-Date</b>	<b>74.66%</b>

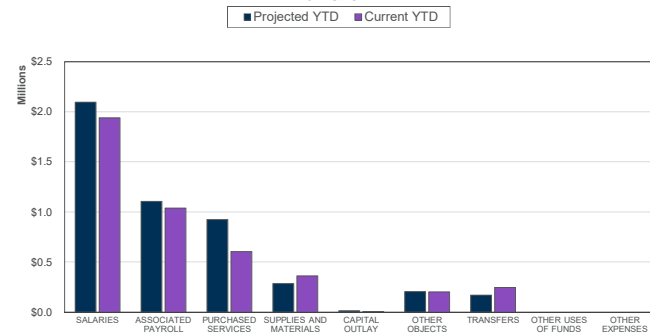
### GENERAL FUND Expenditures by Object | Prior YTD vs. Current YTD



### Expenditures by Fund | Budget / Projected YTD / Current YTD



### GENERAL FUND Expenditures by Object | Projected YTD vs. Current YTD

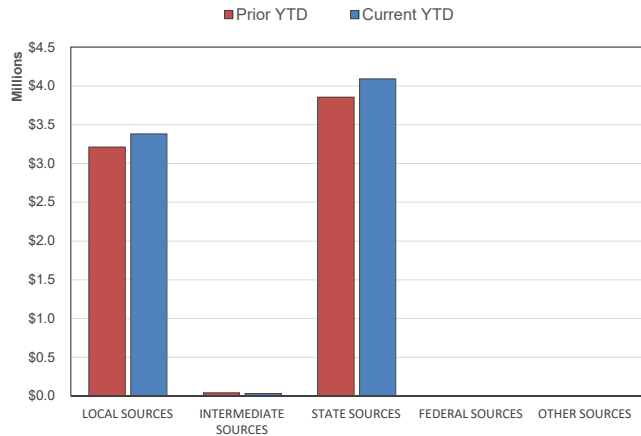


# 100 GENERAL FUND | Financial Summary by Object

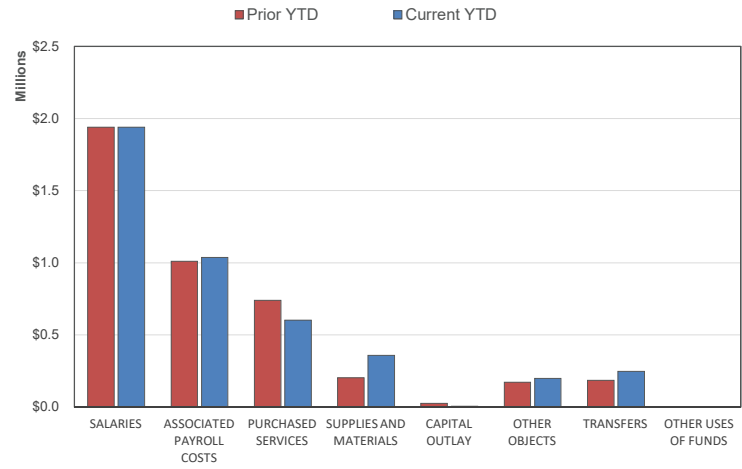
For the Period Ending December 31, 2020

	Prior YTD		Prior Year Actual	YTD % of PY Actual	Current YTD		Annual Budget	YTD % of Budget	
	\$		\$		\$		\$		
<b>Beginning Fund Balance</b>	\$	1,176,211	\$	1,176,211			\$	1,380,000	
<b>REVENUES</b>									
Local Sources		3,213,799		3,602,219		89.22%		3,382,338	
Intermediate Sources		39,357		160,617		24.50%		31,250	
State Sources		3,855,512		6,601,037		58.41%		4,093,349	
Federal Sources		-		-		-		-	
Other Sources		-		-		-		-	
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>7,108,668</b>	<b>\$</b>	<b>10,363,873</b>		<b>68.59%</b>	<b>\$</b>	<b>11,344,370</b>	<b>66.17%</b>
<b>EXPENDITURES</b>									
Salaries	\$	1,940,374	\$	4,955,049		39.16%	\$	1,940,115	
Associated Payroll Costs		1,011,224		2,691,467		37.57%		1,036,941	
Purchased Services		740,428		1,568,644		47.20%		602,999	
Supplies and Materials		202,132		294,895		68.54%		359,034	
Capital Outlay		24,400		24,400		100.00%		5,000	
Other Objects		172,245		173,630		99.20%		199,457	
Transfers		185,029		185,029		100.00%		246,926	
Other Uses of Funds		-		-		-		-	
Other Expenses		-		-		-		1,000,000	
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>4,275,831</b>	<b>\$</b>	<b>9,893,114</b>		<b>43.22%</b>	<b>\$</b>	<b>4,390,472</b>	<b>34.50%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$</b>	<b>2,832,837</b>	<b>\$</b>	<b>470,758</b>			<b>\$</b>	<b>3,116,465</b>	<b>\$ (1,380,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>4,009,048</b>	<b>\$</b>	<b>1,646,970</b>			<b>\$</b>	<b>4,935,825</b>	<b>\$ -</b>

**Revenues by Source | Prior YTD vs. Current YTD**



**Expenditures by Object | Prior YTD vs. Current YTD**





# Yamhill-Carlton School District No. 1

## Approval of Bills Report

Fiscal Year: 2020-2021

**Criteria:** **From Check Date:** 12/01/2020 **To:** 12/31/2020 **Voucher:** ALL  
**Report Sort:** FUND **From Fund:** 100 **To:** 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
<b>100 - GENERAL FUND</b>		
58692	OVS	\$95.67
0	PACIFIC OFFICE AUTOMATION (LEASE)	\$3,110.00
58709	PORTLAND GENERAL ELECTRIC	\$10,860.24
0	RAEVER, CLINT R	\$50.00
58710	RAINBOW RESOURCE CENTER, INC	\$16,953.85
58693	RECOLOGY WESTERN OREGON GARBAGE	\$434.63
58711	RECOLOGY WESTERN OREGON GARBAGE	\$414.63
0	RIVAS, KAYLA M	\$74.52
58712	S & W ELECTRIC WORKS INC	\$761.67
58694	SAVVAS LEARNING COMPANY LLC	\$843.44
0	SISTO, JOANN	\$51.75
0	TAMARA DERBYSHIRE	\$205.87
0	TANYA BRAUKMAN	\$250.00
58715	THE HOME DEPOT PRO	\$6,141.16
0	UMPQUA BANK-CC	\$677.79
58716	WASHINGTON ROOFING COMPANY	\$178.96
58718	WILCO	\$56.56
58697	WILLAMETTE E.S.D.	\$3,472.98
58719	YAMHILL COUNTY HEALTH & HUMAN SERVICES	\$12,940.28
58698	ZIPLY FIBER	\$739.55
<b>Total for 100 - GENERAL FUND</b>		<b>\$149,831.03</b>
<b>210 - KINDERGARTEN READINESS</b>		
0	ESS WEST LLC	\$715.62
<b>Total for 210 - KINDERGARTEN READINESS</b>		<b>\$715.62</b>
<b>211 - TITLE IA 1213</b>		
0	NORTHWEST REGIONAL ESD	\$23,250.00



# Yamhill-Carlton School District No. 1

## Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: From Check Date: 12/01/2020 To: 12/31/2020 Voucher: ALL  
 Report Sort: FUND From Fund: 100 To: 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
<b>Total for 211 - TITLE IA 1213</b>		<b>\$23,250.00</b>
<b>215 - MAC PROGRAM</b>		
58719	YAMHILL COUNTY HEALTH & HUMAN SERVICES	\$0.00
<b>Total for 215 - MAC PROGRAM</b>		<b>\$0.00</b>
<b>230 - MISC GRANTS</b>		
58708	OFFICE OF STUDENT ACCESS & COMPLETION	\$2,000.00
<b>Total for 230 - MISC GRANTS</b>		<b>\$2,000.00</b>
<b>233 - MEASURE 98</b>		
0	UMPQUA BANK-CC	\$12.00
<b>Total for 233 - MEASURE 98</b>		<b>\$12.00</b>
<b>250 - FOOD SERVICES</b>		
58688	BRETHOWER, JEAN R	\$10.80
58705	GENERAL PARTS LLC	\$614.00
58706	GOODY MAN DISTRIBUTING INC	\$704.84
58695	SPRING VALLEY DAIRY INC	\$510.98
58713	SPRING VALLEY DAIRY INC	\$821.20
58696	SYSCO FOOD SERVICES	\$1,671.91
58714	SYSCO FOOD SERVICES	\$3,153.18
<b>Total for 250 - FOOD SERVICES</b>		<b>\$7,486.91</b>
<b>280 - STUDENT BODY FUNDS</b>		
0	LOWE'S COMPANIES INC.	\$695.00
58717	WESTERN ROCK RESOURCES LLC	\$2,257.41
<b>Total for 280 - STUDENT BODY FUNDS</b>		<b>\$2,952.41</b>
<b>480 - CAPITAL CONSTRUCTION JCI</b>		
0	JOHNSON CONTROLS	\$390,315.97
<b>Total for 480 - CAPITAL CONSTRUCTION JCI</b>		<b>\$390,315.97</b>

**Yamhill-Carlton School District No. 1**

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**Approval of Bills Report**

Fiscal Year: 2020-2021

Criteria: From Check Date: 12/01/2020 To: 12/31/2020 Voucher: ALL

Report Sort: FUND From Fund: 100 To: 900  Page Break

Exclude Invoice Description

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Check Number	Vendor	Amount
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Grand Total: \$576,563.94

End of Report

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2020-2021

Criteria: Report Sort: Fund

From Date: 12/01/2020

To Date: 12/31/2020

Fund: 100	GENERAL FUND					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	GENERAL FUND	EXECUTIVE ADMINISTRATION SERVICES	INSTR, PROF & TECH SRVS	\$250.00
		0	GENERAL FUND	FISCAL SERVICES	DUES AND FEES	\$71.34
		0	GENERAL FUND	FISCAL SERVICES	POSTAGE	\$44.05
		0	GENERAL FUND	HIGH SCHOOL PROGRAMS	PERIODICALS	\$4.00
		0	GENERAL FUND	HIGH SCHOOL-EXTRACURRICULAR	DUES AND FEES	\$95.00
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	POSTAGE	\$213.40
				Total for UMPQUA BANK-CC		\$677.79
				Total for GENERAL FUND		\$677.79

Fund: 233	MEASURE 98					
Remit Name		Check#	FUND	FUNCTION	OBJECT	Amount
<hr/>						
UMPQUA BANK-CC						
		0	MEASURE 98	HIGH SCHOOL PROGRAMS	CONSUMABLE SUPPLIES & MATERIALS	\$12.00
				Total for MEASURE 98		\$12.00
					Grand Total:	\$689.79

Recap for FUND for GENERAL FUND		
100	GENERAL FUND	\$677.79
233	MEASURE 98	\$12.00

End of Report