



# SIUSLAW SCHOOL DISTRICT 97J

## GENERAL FUND

### FUND 100 - GENERAL FUND

The General Fund accounts for all the financial resources of the district except those required to be accounted for in another fund. The General Fund is the district's largest fund and accounts for the majority of the district's revenues and expenditures, supporting daily operations. To satisfy Oregon State budget law, the budgeted revenues must equal the budgeted expenditures. The General Fund has the most flexibility in spending for Siuslaw's overall district budget.

#### General Fund Revenues are Classified in Categories, as Follows:

- 1000 - Revenues from Local Sources
- 2000 - Revenues from Intermediate Sources
- 3000 - Revenues from State Sources
- 4000 - Revenues from Federal Sources
- 5000 - Revenues from Other Sources

	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
<u>REVENUES (SUMMARY)</u>	Actual	Actual	Actual	Budget	YTD	Proposed
111x CURRENT/PRIOR YEAR PROPERTY TAX	6,946,039	7,347,813	7,480,534	7,478,758	7,533,901	7,520,615
112x CURRENT/PRIOR YEAR LOCAL OPTION TAX	1,252,880	1,335,083	1,369,453	1,403,938	1,390,782	1,460,070
1411 PARTICIPATION FEES	38,119	25,896	22,894	15,000	-	-
1510 INTEREST ON INVESTMENTS	128,746	224,051	176,992	120,000	51,985	127,500
19XX RENTALS, DONATIONS AND MISC	241,519	413,866	605,352	207,500	244,578	257,500
2XXX COUNTY SCHOOL FUND/RESTRICTED 31xx	21,062	42,812	345,798	-	149,721	298,932
STATE/COMMON SCHOOL FUNDS	6,811,149	6,233,607	6,241,807	7,335,701	6,154,788	6,329,668
3299 OTHER RESTRICTED STATE GRANTS	91,293	487,864	389,146	200,000	180,101	200,000
4xxx FEDERAL FOREST REVENUE	99,355	54,260	49,497	-	-	-
5400 BEGINNING FUND BALANCE	2,557,300	4,172,266	5,092,023	3,732,242	4,880,706	4,800,674
<b>TOTAL REVENUES</b>	<b>18,187,462</b>	<b>20,337,519</b>	<b>21,773,495</b>	<b>20,493,139</b>	<b>20,586,561</b>	<b>20,994,959</b>



# SIUSLAW SCHOOL DISTRICT 97J

## GENERAL FUND

### FUND 100 - GENERAL FUND

After the budgeted revenues are first established, the expenditures are then developed. Expenditures proposed are reflective of the goals and priorities of the Siuslaw School District. New expenditures for the 2021-2022 school year budget include accounts to expend the additional revenues from grants and other state initiatives.

<u>EXPENDITURES (SUMMARY)</u>	2017/2018 Actual	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2020/2021 YTD	2021/2022 Proposed
1000 INSTRUCTION	7,951,080	8,798,026	9,530,109	10,662,444	8,199,310	10,325,180
2000 SUPPORT SERVICES	5,943,143	5,979,054	7,312,480	8,218,279	7,128,736	7,887,566
3000 ENTERPRISE AND COMMUNITY SERVICE	-	-	-	-	-	-
4000 FACILITIES ACQUISITION/CONSTRUCTION	-	-	-	-	-	-
5000 OTHER USES (FUND TRANSFERS/DEBT SERVICE)	120,973	468,416	50,198	57,800	55,538	224,773
6000 CONTINGENCIES (PLANNED RESERVE)	4,172,266	5,092,023	4,880,706	1,554,616	5,202,977	2,557,440
<b>TOTAL EXPENDITURES</b>	<b>18,187,462</b>	<b>20,337,519</b>	<b>21,773,493</b>	<b>20,493,139</b>	<b>20,586,561</b>	<b>20,994,959</b>

#### Grants/Initiatives in General Fund revenue/expenditures:

Physical Education Expansion K-8 (PEEK)  
 Career Pathways Grants for Vocational Education  
 Technical Assistance Grants (TAP)  
 Misc. Local Grants

#### Debt as expenditures in the General Fund:

Quality School Construction Bonds - Principal Annually: \$57,884  
 PERS Bond - Annually: \$1,000,000; expense in PERS payroll accounts  
 The district bonded in 2004 to buy down the future PERS liability  
 SIA budgeted positions moved from F100 to F203 in 21/22



# SIUSLAW SCHOOL DISTRICT 97J

## SPECIAL REVENUE FUND

### FUND 203- SPECIAL REVENUE FUND

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. This fund (F203) is comprised of revenues collected as a result of various grants. In order to be compliant with Oregon State budget law, this fund's revenue is required to be expended within the same fiscal year it is received. Typically, expenditures are paid with district reserves until the district makes a grant claim to reimburse the fund. At the end of the year, the fund balance should be zero.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>REVENUES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1990	MISCELLANEOUS	14,140	-	-	-	-	-
3299	OTHER RESTRICTED GRANTS (STATE)	3,400	23,296	6,670	1,169,563	-	1,340,642
4500	FEDERAL GRANTS	23,126	75,103	232,150	120,691	476,350	1,869,501
	Grant Claims in Process	-	-	-	-	981,781	
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>40,666</b>	<b>98,399</b>	<b>238,820</b>	<b>1,290,254</b>	<b>1,458,131</b>	<b>3,210,143</b>
		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>EXPENDITURES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1000	INSTRUCTION	33,417	67,856	64,544	1,210,323	661,710	1,130,439
2000	SUPPORT SERVICES	7,249	30,543	174,276	79,931	796,421	2,079,704
7000	UNAPPROPRIATED END FUND BAL	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>40,666</b>	<b>98,399</b>	<b>238,820</b>	<b>1,290,254</b>	<b>1,458,131</b>	<b>3,210,143</b>

Grants in F203: Youth Transition Program (YTP), Outdoor School Grant (ODS), Rural and Low Income Schools (RLIS), Student Support and Academic Enrichment (SSAE), High School Success (HSS - formerly Measure 98), Student Investment Act (SIA), Elementary & Secondary School Emergency Relief Fund (ESSER) \*A supplemental budget will go to board to expend ESSER funds received in 20-21



# SIUSLAW SCHOOL DISTRICT 97J 21ST CENTURY GRANT FUND

**FUND 204 - 21ST CENTURY GRANT FUND**

The revenues and expenditures in this fund (F204) are comprised solely of the district's 21st Century Grant, also known as the Twilight Afterschool Program. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The 21st Century Grant is funded by the Federal Government. The grant cycle ended on 9/30/2018. This fund is being left open for future grants.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
4500	FEDERAL GRANTS	255,229	28,062	-	-	-	-
5400	BEGINNING FUND BALANCE	74	-		500	-	500
<b>TOTAL REVENUES</b>		<b>255,303</b>	<b>28,062</b>	-	<b>500</b>	-	<b>500</b>

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>EXPENDITURES</u></b>							
1000	INSTRUCTION	251,018	26,093	-	500	-	500
2000	SUPPORT SERVICES	4,285	1,969	-	-	-	
7000	UNAPPROPRIATED END FUND BAL	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>255,303</b>	<b>28,062</b>	-	<b>500</b>	-	<b>500</b>

Fund will be closed by resolution in June, 2021.



# SIUSLAW SCHOOL DISTRICT 97J

## CARL PERKINS GRANT FUND

### FUND 206 - CARL PERKINS GRANT FUND

The revenues and expenditures in this fund (F206) are comprised solely of the district's Carl Perkins Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Carl Perkins Grant is funded by the Federal Government.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
4500	FEDERAL GRANTS	8,823	10,256	11,000	18,000	-	18,000
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>8,823</b>	<b>10,256</b>	<b>11,000</b>	<b>18,000</b>	-	<b>18,000</b>

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>EXPENDITURES</u></b>							
1000	INSTRUCTION	8,823	10,256	11,000	18,000	-	18,000
7000	UNAPPROPRIATED END FUND BAL	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>8,823</b>	<b>10,256</b>	<b>11,000</b>	<b>18,000</b>	-	<b>18,000</b>

The Carl Perkins Grant is funded by the Carl D. Perkins Career and Technical Education Improvement Act of 2006. The grant is intended for secondary career and technical education programs across the nation. At Siuslaw High School, potential grantees includes Culinary Arts, Automotive Technology, Computer Science and Technology, Construction Technology and Health Occupations.



# SIUSLAW SCHOOL DISTRICT 97J

## IASA TITLE GRANT FUND

### **FUND 207 - IASA TITLE GRANT FUND (TITLE II)**

The revenues and expenditures in this fund (F207) are comprised solely of the district's IASA Title Grant, also known as Title II. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Title II Grant is federally funded and supports the district's professional development plans as well as the AVID Program at Siuslaw High School.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
4500	FEDERAL GRANTS	76,430	75,449	50,513	100,070	-	62,832
	Federal Grant Claims in Process					26,858	-
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>76,430</b>	<b>75,449</b>	<b>50,513</b>	<b>100,070</b>	<b>26,858</b>	<b>62,832</b>
		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>EXPENDITURES</u></b>							
1000	INSTRUCTION	74,112	74,709	50,513	100,070	26,858	62,832
2000	SUPPORT SERVICES	2,318	740	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>76,430</b>	<b>75,449</b>	<b>50,513</b>	<b>100,070</b>	<b>26,858</b>	<b>62,832</b>



# SIUSLAW SCHOOL DISTRICT 97J

## IDEA GRANT FUND

### FUND 209 - IDEA GRANT FUND

The revenues and expenditures in this fund (F209) are comprised solely of the district's Individuals with Disabilities Education Act (IDEA) Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The IDEA Grant is federally funded and helps to support the district's Special Education Program.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
4500	FEDERAL GRANTS	242,566	245,013	263,830	244,434		251,767
	*Federal Grant Amount to Claim					118,254	
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>242,566</b>	<b>245,013</b>	<b>263,830</b>	<b>244,434</b>	<b>118,254</b>	<b>251,767</b>
<b><u>EXPENDITURES</u></b>							
1000	INSTRUCTION	242,566	245,013	263,830	244,434	118,254	251,767
7000	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>242,566</b>	<b>245,013</b>	<b>263,830</b>	<b>244,434</b>	<b>118,254</b>	<b>251,767</b>

*\*Grant claims cannot be processed until the district has reached a certain amount of expenditures for special education out of the district's general fund.*



# SIUSLAW SCHOOL DISTRICT 97J

## TITLE I GRANT FUND

### **FUND 210 - TITLE I GRANT FUND**

The revenues and expenditures in this fund (F210) are comprised solely of the district's Title I Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Title I grant is federally funded and provides financial assistance to schools with high percentages of children from low income families to help ensure that all children meet challenging state academic standards. The Title I grant funds interventions and activities at both Siuslaw Elementary and Siuslaw Middle School.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>REVENUES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
4500	FEDERAL GRANTS	682,050	931,517	-	1,095,223	-	1,065,280
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>682,050</b>	<b>931,517</b>	<b>-</b>	<b>1,095,223</b>	<b>-</b>	<b>1,065,280</b>

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>EXPENDITURES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1000	INSTRUCTION	645,574	796,961	874,025	969,230	815,801	933,859
2000	SUPPORT SERVICES	36,476	134,556	120,432	125,993	119,663	131,421
<b>TOTAL EXPENDITURES</b>		<b>682,050</b>	<b>931,517</b>	<b>994,457</b>	<b>1,095,223</b>	<b>935,464</b>	<b>1,065,280</b>





# SIUSLAW SCHOOL DISTRICT 97J NATIVE EDUCATION GRANT FUND

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## **FUND 212 - NATIVE EDUCATION GRANT FUND**

The revenues and expenditures in this fund (F212) are comprised solely of the district's Native Education Grant. The fund balance at the end of the fiscal year should be zero as the fund is required to expend all revenues in the same fiscal year in which they are received. The Native Education Grant is federally funded to support Native Education at the district. The Siuslaw School District has not been awarded a grant for 2021-2022, but will continue to seek funding. The budget will only be expended if the district receives a grant.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
4500	FEDERAL GRANTS	-	-	-	500	-	500
5400	BEGINNING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL REVENUES</b>		-	-	-	<b>500</b>	-	<b>500</b>
		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>EXPENDITURES</u></b>							
1000	INSTRUCTION	-	-	-	500	-	500
7000	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	<b>500</b>	-	<b>500</b>



# SIUSLAW SCHOOL DISTRICT 97J BUS RESERVE FUND

## **FUND 232 - BUS RESERVE FUND**

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for a specified purpose. This fund (F232) is intended for bus replacement and major improvements only. School bus purchases and lease payments are expended from this fund and the majority of the revenues come from allowable depreciation. Bus depreciation is allowable for ten years after the acquisition. After a bus is 10 years old, it no longer generates revenue for the bus reserve fund.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>REVENUES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1411	PARTICIPATION FEES	52,122	57,488	46,205	30,000	-	45,000
3101	STATE SCHOOL FUND DEPRECIATION	163,784	184,886	183,729	190,980		209,638
5160	LEASE PURCHASES	190,034	181,015	269,592	300,000	-	310,000
5400	BEGINNING FUND BALANCE	303,136	397,501	452,285	396,058	462,105	397,762
<b>TOTAL REVENUES</b>		<b>709,076</b>	<b>820,890</b>	<b>951,811</b>	<b>917,038</b>	<b>462,105</b>	<b>962,400</b>

		<b>2016/2017</b>	<b>2017/2018</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>EXPENDITURES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
2550	BUS AND BUS IMPROVEMENT	190,034	191,765	269,592	300,000	-	310,000
5000	PRINCIPAL AND INTEREST PAYMENTS	121,540	176,840	220,114	237,087	264,014	275,146
6000	CONTINGENCIES	397,501	452,285	462,105	379,951	198,091	377,254
<b>TOTAL EXPENDITURES</b>		<b>709,075</b>	<b>820,890</b>	<b>951,811</b>	<b>917,038</b>	<b>462,105</b>	<b>962,400</b>



# SIUSLAW SCHOOL DISTRICT 97J

## FOOD SERVICE FUND

### FUND 240 - FOOD SERVICE FUND

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for a specified purpose. This fund (F240) is for the support of the district's food service programs. The Siuslaw School District operates the National School Breakfast Program, National School Lunch Program, Child and Adult Care Food Program (CACFP), for afterschool dinner, and the Summer Food Program. The fund is comprised largely of Federal revenues as well as State grants and local meal sales for adults and students who do not qualify for free or reduced price meals. The district elected Community Eligibility Provision (CEP) in 20-21.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>REVENUES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1000	INTEREST/LOCAL LUNCH SALES/MISC	82,734	84,459	63,361	22,550	13,384	16,550
3299	OTHER RESTRICTED GRANTS (STATE)	17,541	18,866	21,639	50,000	966	15,000
4500	FEDERAL FUNDS	461,159	452,875	488,685	667,630	346,501	605,000
	Federal Claims in Process					79,476	
5200	INTERFUND TRANSFERS	-	-	-	36,471	175,233	164,773
5400	BEGINNING FUND BALANCE	157,468	97,048	46,356	-	16,217	
<b>TOTAL REVENUES</b>		<b>718,902</b>	<b>653,248</b>	<b>620,041</b>	<b>776,651</b>	<b>631,777</b>	<b>801,323</b>

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>EXPENDITURES</u></b>		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
3000	FOOD SERVICES - ALL PROGRAMS	621,855	606,892	603,824	776,651	631,777	801,323
7000	UNAPPROPRIATED ENDING FUND BAL	97,047	46,356	16,217	-		
<b>TOTAL EXPENDITURES</b>		<b>718,902</b>	<b>653,248</b>	<b>620,041</b>	<b>776,651</b>	<b>631,777</b>	<b>801,323</b>



# SIUSLAW SCHOOL DISTRICT 97J

## STUDENT BODY FUND

### **FUND 270 - STUDENT BODY FUNDS**

The Student Body Fund is for activities, involving students, that takes place at the school level. Funds raised and collected in the Associated Student Body accounts at each school are intended for school approved student groups. Funds come from a variety of sources including fundraising, athletic gates, student fees, etc. Each school uses Quickbooks to track revenues and expenditures for the year. At the end of the fiscal year, expenditures and revenues are transferred to the balance sheet at the district level.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/20201</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
1000	LOCAL SOURCES	418,541	402,186	370,903	336,500	-	351,500
5400	BEGINNING FUND BALANCE	393,882	424,332	391,820	417,370	429,572	414,572
<b>TOTAL REVENUES</b>		<b>812,423</b>	<b>826,518</b>	<b>762,723</b>	<b>753,870</b>	<b>429,572</b>	<b>766,072</b>

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/20201</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>EXPENDITURES</u></b>							
1000	INSTRUCTION	388,091	434,698	333,151	411,000	-	411,000
6000	OPERATING CONTINGENCY	424,332	391,820	429,572	342,870	429,572	355,072
<b>TOTAL EXPENDITURES</b>		<b>812,423</b>	<b>826,518</b>	<b>762,723</b>	<b>753,870</b>	<b>429,572</b>	<b>766,072</b>



# SIUSLAW SCHOOL DISTRICT 97J CONSTRUCTION EXCISE TAX FUND

## **FUND 280 - CONSTRUCTION EXCISE TAX FUND**

Special revenue funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for a specified purpose. The fund (F280) is comprised of revenues collected as a result of Senate Bill 1036 from the 2007 legislative session, which allows for collection of a construction excise tax. The district collects \$1.35 per sq. ft. on residential improvements and \$0.67 per sq. ft. on commercial improvements that result in new construction or additional square footage.

<b><u>REVENUES</u></b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1130	CONSTRUCTION EXCISE TAXES	120,451	110,817	110,854	75,000	111,339	100,000
1510	INTEREST	9,883	17,569	17,049	2,500	-	2,500
5400	BEGINNING FUND BALANCE	411,541	541,874	670,260	743,345	670,260	684,007
<b>TOTAL REVENUES</b>		<b>541,875</b>	<b>670,260</b>	<b>798,163</b>	<b>820,845</b>	<b>781,599</b>	<b>786,507</b>

<b><u>EXPENDITURES</u></b>		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
4190	FACILITIES	-	-	-	300,000	97,592	300,000
7000	UNAPPROPRIATED ENDING FUND BAL	541,874	670,260	798,163	520,845	684,007	486,507
<b>TOTAL EXPENDITURES</b>		<b>541,874</b>	<b>670,260</b>	<b>798,163</b>	<b>820,845</b>	<b>781,599</b>	<b>786,507</b>



# SIUSLAW SCHOOL DISTRICT 97J

## DEBT SERVICE FUND

### **FUND 300 - DEBT SERVICE FUND**

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt (principal and interest). Local property taxes make up a majority of the revenues, while expenditures are comprised of principal and interest payments. The budget and payments below reflect the tax collection and bond payments for the Siuslaw Middle School bond issued in 1999. The MS bond was retired on 6/30/2019. Taxes are no longer levied for this bond and any revenue source is from taxes owed prior to 6/30/2019.

	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>REVENUES</u></b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1111 CURRENT YEAR TAXES	1,574,980	1,560,259	-	-	-	-
1112 PRIOR YEAR TAXES	24,991	77,553	32,491	-	13,368	-
1114 PAYMENTS IN LIEU OF PROPERTY TAX	2,116	448	492	-	4,746	-
1510 INTEREST ON INVESTMENTS	1,470	2,206	1,607	-	269	-
5400 BEGINNING FUND BALANCE	649,288	652,638	650,904	676,862	685,494	703,876
<b>TOTAL REVENUES</b>	<b>2,252,845</b>	<b>2,293,104</b>	<b>685,494</b>	<b>676,862</b>	<b>703,876</b>	<b>703,876</b>
	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
<b><u>EXPENDITURES</u></b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
5110 LONG-TERM DEBT SERVICE					-	
610 PRINCIPAL	1,450,000	1,564,978	-	-	-	
620 INTEREST	150,207	77,222	-	-	-	
7000 UNAPPROPRIATED ENDING FUND BAL	652,638	650,904	685,494	676,862	703,876	703,876
<b>TOTAL EXPENDITURES</b>	<b>2,252,845</b>	<b>2,293,104</b>	<b>685,494</b>	<b>676,862</b>	<b>703,876</b>	<b>703,876</b>

\*This fund will be closed by resolution in June, 2021. Revenues will be transferred to the General Fund.



# SIUSLAW SCHOOL DISTRICT 97J

## QZAB DEBT SERVICE FUND

### **FUND 301 - QZAB DEBT SERVICE FUND**

Qualified Zone Academy Bonds (QZAB) were allocated to districts on an application approved basis for rehabilitating or repairing public school facilities, purchasing equipment, providing instructional materials or providing teacher professional development. The QZAB Fund was established by the Siuslaw School District to make repairs district-wide, while benefiting from low interest funding. The final payment was made in 2017. The fund will remain open for potential future QZAB debt projects.

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/20201</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>REVENUES</u></b>							
1000	LOCAL SOURCES	6,034	-	-	-	-	-
5200	INTERFUND TRANSFERS	-	-	-	-	-	-
5400	BEGINNING FUND BALANCE	2,250	8,284	8,284	8,284	8,284	8,284
<b>TOTAL REVENUES</b>		<b>8,284</b>	<b>8,284</b>	<b>8,284</b>	<b>8,284</b>	<b>8,284</b>	<b>8,284</b>

		<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/20201</b>	<b>2020/2021</b>	<b>2021/2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
<b><u>EXPENDITURES</u></b>							
5000	DEBT SERVICE	-	-	-	-	-	-
7000	UNAPPROPRIATED ENDING FUND BAL	8,284	8,284	8,284	8,284	8,284	8,284
<b>TOTAL EXPENDITURES</b>		<b>8,284</b>	<b>8,284</b>	<b>8,284</b>	<b>8,284</b>	<b>8,284</b>	<b>8,284</b>



# SIUSLAW SCHOOL DISTRICT 97J

## QSCB DEBT SERVICE FUND

### FUND 302 - QSCB DEBT SERVICE FUND

Qualified School Construction Bonds (QSCB) are a federal funding source allcoated to districts on an approved basis for qualified capital improvement projects on public school facilities. The QSCB Fund was established to take advantage of the no cost (or low cost) interest loans to make necessary district repairs. In June, 2011, the district borrowed \$900,000 for an elementary roof replacement project. The QSCB debt will be paid off on June 30, 2027.

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<b>REVENUES</b>							
4000	FEDERAL SOURCES	10,812	4,737	6,669	16,900	-	15,000
5200	INTERFUND TRANSFERS	55,652	55,479	50,198	57,884	50,454	60,000
5400	BEGINNING FUND BALANCE	7,092	6,941	3,319	5,216	(3,083)	5,000
<b>TOTAL REVENUES</b>		<b>73,556</b>	<b>67,157</b>	<b>60,186</b>	<b>80,000</b>	<b>47,371</b>	<b>80,000</b>

		2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2021/2022
		Actual	Actual	Actual	Budget	YTD	Proposed
<b>EXPENDITURES</b>							
5000	DEBT SERVICE	66,615	63,838	63,269	75,000	-	75,000
7000	UNAPPROPRIATED ENDING FUND BAL	6,941	3,319	(3,083)	5,000	47,371	5,000
<b>TOTAL EXPENDITURES</b>		<b>73,556</b>	<b>67,157</b>	<b>60,186</b>	<b>80,000</b>	<b>47,371</b>	<b>80,000</b>





# SIUSLAW SCHOOL DISTRICT 97J

## CAPITAL PROJECTS FUND

### **FUND 400 - CAPITAL PROJECTS FUND**

Capital Project Funds account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds and revenue from bond proceeds that are then expended from this fund. While there are no current bond sales, the district leaves this fund open for the potential in the future. If bond sales were necessary during the fiscal year, the district would seek a budget extension to be in compliance with receiving revenues and expending related costs.

<b><u>REVENUES</u></b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
1510 CONSTRUCTION EXCISE TAX INTEREST	3	-	3	-	-	-
5400 BEGINNING FUND BALANCE	128	131	131	131	134	137
<b>TOTAL REVENUES</b>	<b>131</b>	<b>131</b>	<b>134</b>	<b>131</b>	<b>134</b>	<b>137</b>

<b><u>EXPENDITURES</u></b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2020/2021</b>	<b>2021/2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Proposed</b>
4000 FACILITIES ACQUISITION/CONSTRUCTION	-	-	-	-	-	-
7000 UNAPPROPRIATED ENDING FUND BALANCE	131	131	134	131	134	137
<b>TOTAL EXPENDITURES</b>	<b>131</b>	<b>131</b>	<b>134</b>	<b>131</b>	<b>134</b>	<b>137</b>

\*Fund will be closed by resolution in June, 2021. The remaining balance will be transferred to the General Fund.



## SIUSLAW SCHOOL DISTRICT 97J QSCB CONSTRUCTION FUND

### FUND 402 - QSCB CONSTRUCTION FUND

Qualified School Construction Bonds are a Federal funding source allocated to districts on an application approved basis for qualified capital improvement projects on public school facilities at no or low interest. The QSCB Construction Fund was established to expend bond proceeds. The fund is held open for potential future QSCB construction projects.

<u>REVENUES</u>	2017/2018 Actual	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2020/2021 YTD	2021/2022 Proposed
1000 LOCAL REVENUE SOURCES	-	-	-	-	-	-
5400 BEGINNING FUND BALANCE	-	-	-	3,000	-	3,000
<b>TOTAL REVENUES</b>	-	-	-	<b>3,000</b>	-	<b>3,000</b>

<u>EXPENDITURES</u>	2017/2018 Actual	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2020/2021 YTD	2021/2022 Proposed
2000 SUPPORT SERVICES	-	-	-	3,000	-	3,000
7000 UNAPPROPRIATED ENDING FUND BAL	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>3,000</b>	-	<b>3,000</b>