

10--GENERAL FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the OCOSTA SCHOOL DISTRICT 172 School District for the Month of March, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	1,587,300	272,414.55	1,490,819.99		96,480.01	93.92
2000 LOCAL SUPPORT NONTAX	11,400	804.64	27,343.66		15,943.66-	239.86
3000 STATE, GENERAL PURPOSE	5,440,915	482,564.06	3,108,178.46		2,332,736.54	57.13
4000 STATE, SPECIAL PURPOSE	1,943,558	182,110.37	1,013,608.09		929,949.91	52.15
5000 FEDERAL, GENERAL PURPOSE	15,000	.00	4,104.00		10,896.00	27.36
6000 FEDERAL, SPECIAL PURPOSE	3,135,034	193,118.80	983,707.26		2,151,326.74	31.38
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	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 12,133,207	 1,131,012.42	 6,627,761.46		 5,505,445.54	 54.62
 <u>B. EXPENDITURES</u>						
00 Regular Instruction	5,142,409	410,821.31	2,853,832.28	1,845,105.34	443,471.38	91.38
10 Federal Stimulus	1,790,690	50,056.93	328,355.06	127,964.90	1,334,370.04	25.48
20 Special Ed Instruction	988,635	97,853.94	621,038.63	360,091.26	7,505.11	99.24
30 Voc. Ed Instruction	290,504	20,419.43	142,966.81	118,039.66	29,497.53	89.85
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,586,497	80,165.74	628,381.76	374,673.85	583,441.39	63.22
70 Other Instructional Pgms	16,241	348.79	6,799.45	2,377.86	7,063.69	56.51
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	2,690,878	245,224.90	1,652,337.12	618,036.67	420,504.21	84.37
 <u>Total EXPENDITURES</u>	 12,505,854	 904,891.04	 6,233,711.11	 3,446,289.54	 2,825,853.35	 77.40
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	372,647-	226,121.38	394,050.35		766,697.35	205.74-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 4,091,126		 4,510,234.21			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE</u>	 3,718,479		 4,904,284.56			
<u>(E+F + OR - G)</u>						

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 Restrictd for Carryover	0	103,172.17
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	0	.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committed to Econmc Stabilizatr	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	1,205	501,205.00
G/L 890 Unassigned Fund Balance	3,717,274	4,299,907.39
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	3,718,479	4,904,284.56

20--CAPITAL PROJECTS FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the OCOSTA SCHOOL DISTRICT 172 School District for the Month of March, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	419,269	70,627.44	388,883.00		30,386.00	92.75
2000 Local Support Nontax	600	41.61	268.67		331.33	44.78
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	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 419,869	 70,669.05	 389,151.67		 30,717.33	 92.68
 <u>B. EXPENDITURES</u>						
10 Sites	0	125,831.12	125,831.12	0.00	125,831.12-	0.00
20 Buildings	200,000	.00	.00	0.00	200,000.00	0.00
30 Equipment	0	.00	.00	0.00	.00	0.00
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	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 200,000	 125,831.12	 125,831.12	 0.00	 74,168.88	 62.92
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 461,125	 .00	 219,362.50			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	 241,256-	 55,162.07-	 43,958.05		 285,214.05	 118.22-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 663,702		 744,048.44			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	 422,446		 788,006.49			

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 Restrictd For Arbitrage Rebate	0	.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	200,000-	21,171.44
G/L 862 Committed from Levy Proceeds	0	.00
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restrictd from Impact Proceeds	0	.00
G/L 867 Restricted from 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	622,446	766,835.05
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	422,446	788,006.49

30--DEBT SERVICE FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the OCOSTA SCHOOL DISTRICT 172 School District for the Month of March, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,080,196	182,411.00	1,013,323.46		66,872.54	93.81
2000 Local Support Nontax	2,500	229.23	1,334.78		1,165.22	53.39
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	461,125	.00	219,362.50		241,762.50	47.57
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 1,543,821	 182,640.23	 1,234,020.74		 309,800.26	 79.93
 <u>B. EXPENDITURES</u>						
Matured Bond Expenditures	1,015,000	.00	800,000.00	0.00	215,000.00	78.82
Interest On Bonds	504,100	.00	257,943.75	0.00	246,156.25	51.17
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	1,000	.00	470.00	0.00	530.00	47.00
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>	 1,520,100	 .00	 1,058,413.75	 0.00	 461,686.25	 69.63
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	23,721	182,640.23	175,606.99		151,885.99	640.30
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 2,023,260		 2,740,861.99			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE</u>	 2,046,981		 2,916,468.98			
<u>(E+F + OR - G)</u>						
 <u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	2,046,981		2,799,072.77			
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		117,396.21			
G/L 890 Unassigned Fund Balance	0		.00			
 <u>TOTAL</u>	 2,046,981		 2,916,468.98			

40--ASSOCIATED STUDENT BODY FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the OCOSTA SCHOOL DISTRICT 172 School District for the Month of March, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	57,750	6,339.37	18,448.45		39,301.55	31.95
2000 Athletics	64,350	660.54	17,025.13		47,324.87	26.46
3000 Classes	16,600	1,504.00	2,537.35		14,062.65	15.29
4000 Clubs	21,080	714.73	1,467.98		19,612.02	6.96
6000 Private Moneys	10,000	40.00	4,039.74		5,960.26	40.40
Total REVENUES	169,780	9,258.64	43,518.65		126,261.35	25.63
B. EXPENDITURES						
1000 General Student Body	57,505	3,412.12	9,741.94	0.00	47,763.06	16.94
2000 Athletics	108,500	890.45	16,838.69	0.00	91,661.31	15.52
3000 Classes	10,250	100.74	1,123.18	0.00	9,126.82	10.96
4000 Clubs	27,411	698.44	2,275.13	0.00	25,135.87	8.30
6000 Private Moneys	9,500	280.00	1,803.13	0.00	7,696.87	18.98
Total EXPENDITURES	213,166	5,381.75	31,782.07	0.00	181,383.93	14.91
C. EXCESS OF REVENUES OVER(UNDER) EXPENDITURES (A-B)	43,386-	3,876.89	11,736.58		55,122.58	127.05-
D. TOTAL BEGINNING FUND BALANCE	134,700		135,974.97			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	91,314		147,711.55			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	4,700		.00			
G/L 819 Restricted for Fund Purposes	86,614		147,711.55			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
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			
TOTAL	91,314		147,711.55			

90--TRANSPORTATION VEHICLE FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the OCOSTA SCHOOL DISTRICT 172 School District for the Month of March, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	200	.34	3.61		196.39	1.81
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	74,000	.00	.00		74,000.00	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	0	.00	.00		.00	0.00
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	74,200	.34	3.61		74,196.39	0.00
 B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
 C. <u>Total REV./OTHER FIN. SOURCES</u>	74,200	.34	3.61		74,196.39	0.00
 <u>D. EXPENDITURES</u>						
Type 30 Equipment	165,000	.00	148,695.12	0.00	16,304.88	90.12
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	165,000	.00	148,695.12	0.00	16,304.88	90.12
 E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
 F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
 G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES</u> <u>OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	90,800-	.34	148,691.51-		57,891.51-	63.76
 H. <u>TOTAL BEGINNING FUND BALANCE</u>	139,514		153,262.80			
 I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
 J. <u>TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	48,714		4,571.29			
 K. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	48,714		4,571.29			
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			
 <u>TOTAL</u>	48,714		4,571.29			

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