



David Douglas School District

Learn – Grow – Thrive

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January 13, 2022

To: David Douglas School Board
From: Patt Komar, Director of Administrative Services
Subject: Financial Update

Highlights of the financial report for 2021-22 include:

General Fund: The Small Area Income Poverty Estimator (SAIPE) that is used to project poverty was updated in December. The chart below shows the decline in our District over the past 5 years. As you can see, we anticipate another decline in poverty for the current school year and following years.

	2021	2020	2019	2018	2017
District Population K-12	11,862	11,974	12,076	12,110	12,019
District ADMr	8,708.37	9101.34	9,662.28	9,811.55	10,154.11
Percentage	0.73	0.76	0.80	0.81	0.84
SAIPE Poverty #	1,956	2,554	2,479	2,956	3,128
# of students	1,435.98	1,941.27	1,983.50	2,394.96	2,642.65
Multiply by 0.25	358.99	485.32	495.88	598.74	660.66
ADM increase/(decrease)	(126.32)	(10.56)	(102.86)	(61.92)	

Our preliminary 1st period ADMr compared to our estimated ADMr is as follows:

	Estimated	Period 1	Difference
ADMr	9,051.6	8,708.37	-343.23
ESL	925.5	950.25	24.75
Pregnant & parenting	4	3.7	-0.3
IEP	995.68	957.9207	-37.7593
Poverty	482.67	358.99	-123.68
Foster Care	10.25	10.25	0
IEP +	23.2	23.2	0
Total ADMw	11,492.9	11,012.6807	-480.2193
At current \$/ADMW:		\$8,977	(\$4,310,928.66)

As a reminder, we are being paid at last year's ADMw so these will affect next year's budget. The projected ending fund balance is at \$19.4 million decreasing slightly from the last projection of \$19.9 million due to the insurance pool calculations. The insurance pool paid out 100% to eligible classified and licensed employees.

Visit our website: www.ddouglas.k12.or.us

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Technology Fund: Projected ending fund balance is at zero. We still are awaiting the appeal on the e-rate funding from last year. Our first appeal was denied for the same reason as the original claim – a mismatch of the service type and service. We have submitted a substitution request modification and additional information regarding the claim and have been answering questions from the federal program assistants.

Nutrition Services Fund: The District received about \$450,000 in pandemic funding for the program. The ending fund balance projection has been increased to about \$860,000 to reflect the additional funds as well as the continued strong participation in meals. Meals currently are free under the Community Eligibility Program and depending on whether the District ends up going into online learning, and for how long, could affect the balance of this account.

We are still experiencing significant supply issues and have had numerous cancellations. Nutrition Services staff are doing their best to modify menus while still maintaining the meal pattern requirements.

EXPENDITURE AND REVENUE SUMMARY AS OF 12/31/2021

GENERAL FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Resources							
Beginning Fund Balance	17,500,000	17,500,000	-	18,738,516	-	18,738,516	(1,238,516)
Current Taxes	16,549,540	16,549,540	-	15,240,173	1,144,372	16,384,545	164,995
Other Local	3,650,550	3,650,550	404,065	819,372	1,953,646	3,177,083	473,467
ESD Transit	1,100,000	1,100,000	-	350,000	750,000	1,100,000	-
Other Intermediate	1,800	1,800	14,532	-	1,800	16,332	(14,532)
State School Fund	89,971,459	89,971,459	30,060,304	22,921,041	39,265,216	92,246,561	(2,275,102)
Common School Fund	1,100,000	1,100,000	-	-	981,908	981,908	118,092
Other State Sources	1,273,000	1,273,000	-	-	1,273,000	1,273,000	-
Federal	135,000	135,000	-	-	60,000	60,000	75,000
Total Resources	131,281,349	131,281,349	30,478,901	58,069,102	45,429,942	133,977,945	(2,696,596)
Requirements							
Instruction	72,976,407	72,976,407	5,616,069	17,274,373	45,142,641	68,033,083	4,943,324
Support Services	51,211,694	51,211,694	8,164,287	12,521,840	25,030,767	45,716,894	5,494,800
Community Services	811,938	811,938	72,431	183,688	537,477	793,596	18,342
Facilities Acquisition and Construction	100,000	100,000	-	-	57,297	57,297	42,703
Contingency	6,181,310	6,181,310	-	-	-	-	6,181,310
Total Requirements	131,281,349	131,281,349	13,852,787	29,979,901	70,768,182	114,600,870	16,680,479
Projected Balance	-	-	16,626,114	28,089,201	(25,338,240)	19,377,075	(19,377,075)
TECHNOLOGY FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	57,000	57,000	-	(41,657)	-	(41,657)	98,657
Local	-	-	38,185	3,472	-	41,657	(41,657)
Total Resources	57,000	57,000	38,185	(38,185)	-	-	57,000
Requirements							
Support Services	57,000	57,000	-	-	-	-	57,000
Total Requirements	57,000	57,000	-	-	-	-	57,000
Projected Balance	-	-	38,185	(38,185)	-	-	-

EXPENDITURE AND REVENUE SUMMARY AS OF 12/31/2021

NUTRITION SERVICES FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	-	-	-	310	-	310	(310)
Local	53,000	53,000	461	16,537	47,755	64,753	(11,753)
State	126,000	126,000	-	-	94,000	94,000	32,000
Federal	6,365,237	6,365,237	153,937	2,130,783	3,574,855	5,859,575	505,662
Total Resources	6,544,237	6,544,237	154,398	2,147,630	3,716,610	6,018,638	525,599
Requirements							
Support Services	200,494	200,494	6,317	45,726	105,987	158,030	42,464
Community Services	6,343,743	6,343,743	556,424	1,503,435	2,941,092	5,000,951	1,342,792
Total Requirements	6,544,237	6,544,237	562,741	1,549,161	3,047,079	5,158,981	1,385,256
Projected Balance	-	-	(408,343)	598,469	669,531	859,657	(859,657)
ENERGY PROJECTS FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	226,282	226,282	-	362,751	-	362,751	(136,469)
Local	225,939	225,939	59,327	37,577	119,136	216,040	9,899
Total Resources	452,221	452,221	59,327	400,328	119,136	578,791	(126,570)
Requirements							-
Facilities Acquisition and Construction	452,221	452,221	-	3,000	95,022	98,022	354,199
Total Requirements	452,221	452,221	-	3,000	95,022	98,022	354,199
Projected Balance	-	-	59,327	397,328	24,114	480,769	(480,769)
TRANSPORTATION REPLACEMENT FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	13,232	107,207	-	107,207	-	107,207	-
Local	3,400	3,400	73	153	3,174	3,400	-
State	225,559	189,750	-	-	189,750	189,750	-
Total Resources	242,191	300,357	73	107,360	192,924	300,357	-
Requirements							-
Support Services	242,191	300,357	-	-	108,222	108,222	192,135
Total Requirements	242,191	300,357	-	-	108,222	108,222	192,135
Projected Balance	-	-	73	107,360	84,702	192,135	(192,135)

EXPENDITURE AND REVENUE SUMMARY AS OF 12/31/2021

GRANTS FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	3,941,515	3,941,515	-	4,417,205	-	4,417,205	(475,690)
Local	988,736	988,736	83,931	148,775	794,068	1,026,774	(38,038)
Intermediate	2,084,915	2,084,915	104,529	538,803	1,441,583	2,084,915	-
State	44,981,136	44,981,136	27,979	20,099,019	19,854,138	39,981,136	5,000,000
Federal	31,657,848	32,657,848	132,334	3,159,679	25,565,835	28,857,848	3,800,000
Total Resources	83,654,150	84,654,150	348,773	28,363,481	47,655,624	76,367,878	8,286,272
Requirements							-
Instruction	33,920,960	33,420,960	3,935,982	6,223,552	17,959,578	28,119,112	5,301,848
Support Services	38,903,868	38,903,868	5,537,884	7,884,807	20,578,128	34,000,819	4,903,049
Community Services	1,631,875	1,631,875	48,814	129,728	1,306,400	1,484,942	146,933
Facilities Acquisition and Construction	6,090,000	6,090,000	34,816	13,337	4,103,084	4,151,237	1,938,763
LEA Apportionment	3,107,447	4,607,447	-	157,823	3,773,717	3,931,540	675,907
Total Requirements	83,654,150	84,654,150	9,557,496	14,409,247	47,720,907	71,687,650	12,966,500
Projected Balance	-	-	(9,208,723)	13,954,234	(65,283)	4,680,228	(4,680,228)
STUDENT BODY FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	115,248	115,248	-	123,528	-	123,528	(8,280)
Local	82,000	82,000	5,506	30,073	2,421	38,000	44,000
Total Resources	197,248	197,248	5,506	153,601	2,421	161,528	35,720
Requirements							-
Instruction	197,248	197,248	4,473	24,987	27,865	57,325	139,923
Total Requirements	197,248	197,248	4,473	24,987	27,865	57,325	139,923
Projected Balance	-	-	1,033	128,614	(25,444)	104,203	(104,203)

EXPENDITURE AND REVENUE SUMMARY AS OF 12/31/2021

GENERAL OBLIGATION BOND FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	684,632	684,632	-	682,265	-	682,265	2,367
Current Taxes	4,593,406	4,593,406	-	4,409,509	294,016	4,703,525	(110,119)
Local	80,000	80,000	9,882	25,222	39,896	75,000	5,000
Total Resources	5,358,038	5,358,038	9,882	5,116,996	333,912	5,460,790	(102,752)
Requirements							-
Debt Services	4,833,038	4,833,038	-	194,019	4,639,019	4,833,038	-
Total Requirements	4,833,038	4,833,038	-	194,019	4,639,019	4,833,038	-
Unappropriated EFB	525,000	525,000	-	-	-	-	525,000
Total Requirements +UEFB	5,358,038	5,358,038	-	194,019	4,639,019	4,833,038	525,000
Projected Balance	-	-	9,882	4,922,977	(4,305,107)	627,752	(627,752)
PERS BOND FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	61,845	61,845	-	68,837	-	68,837	(6,992)
Local	3,650,474	3,650,474	498,159	940,769	2,208,451	3,647,379	3,095
Total Resources	3,712,319	3,712,319	498,159	1,009,606	2,208,451	3,716,216	(3,897)
Requirements							-
Debt Services	3,652,319	3,652,319	-	-	3,652,319	3,652,319	-
Total Requirements	3,652,319	3,652,319	-	-	3,652,319	3,652,319	-
Unappropriated EFB	60,000	60,000	-	-	-	-	60,000
Total Requirements +UEFB	3,712,319	3,712,319	-	-	3,652,319	3,652,319	60,000
Projected Balance	-	-	498,159	1,009,606	(1,443,868)	63,897	(63,897)

EXPENDITURE AND REVENUE SUMMARY AS OF 12/31/2021

CAPITAL RESERVE FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	196,624	196,624	-	199,361	-	199,361	(2,737)
Local	1,170	1,170	136	283	421	840	330
Total Resources	197,794	197,794	136	199,644	421	200,201	(2,407)
Requirements							-
Support Services	79,000	79,000	4,117	-	700	4,817	74,183
Facilities Acquisition and Construction	90,243	90,243	-	-	-	-	90,243
Contingency	28,551	28,551	-	-	-	-	28,551
Total Requirements	197,794	197,794	4,117	-	700	4,817	192,977
Projected Balance	-	-	(3,981)	199,644	(279)	195,384	(195,384)
CONSTRUCTION EXCISE TAX FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	1,087,008	1,087,008	-	1,116,395	-	1,116,395	(29,387)
Local	184,000	184,000	710	15,697	161,593	178,000	6,000
Total Resources	1,271,008	1,271,008	710	1,132,092	161,593	1,294,395	(23,387)
Requirements							-
Facilities Acquisition and Construction	1,271,008	1,271,008	-	44,650	290,102	334,752	936,256
Total Requirements	1,271,008	1,271,008	-	44,650	290,102	334,752	936,256
Projected Balance	-	-	710	1,087,442	(128,509)	959,643	(959,643)
INSURANCE FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	20,000	73,000	-	72,515	-	72,515	485
Local	-	-	-	76	(76)	-	-
Total Resources	20,000	73,000	-	72,591	(76)	72,515	485
Requirements							-
Support Services	20,000	73,000	-	72,515	-	72,515	485
Total Requirements	20,000	73,000	-	72,515	-	72,515	485
Projected Balance	-	-	-	76	(76)	-	-

EXPENDITURE AND REVENUE SUMMARY AS OF 12/31/2021

REPROGRAPHICS AND POSTAL FUND							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Beginning Fund Balance	12,000	12,000	-	55	-	55	11,945
Local	413,500	413,500	35,854	66,550	227,646	330,050	83,450
Total Resources	425,500	425,500	35,854	66,605	227,646	330,105	95,395
Requirements							-
Support Services	425,500	425,500	20,177	80,932	227,368	328,477	97,023
Total Requirements	425,500	425,500	20,177	80,932	227,368	328,477	97,023
Projected Balance	-	-	15,677	(14,327)	278	1,628	(1,628)
ALL FUNDS SUMMARY							
	Adopted Budget	Revised Budget	Quarter 1	Quarter 2	Projected to Year End	Projected + Actuals	Budget Variance
Resources							
Beginning Fund Balance	23,915,386	24,062,361	-	25,847,288	-	25,847,288	(1,784,927)
Current Taxes	21,142,946	21,142,946	-	19,649,682	1,438,388	21,088,070	54,876
Other Local	9,332,769	9,332,769	1,136,289	2,104,556	5,558,131	8,798,976	533,793
ESD Transit	1,100,000	1,100,000	-	350,000	750,000	1,100,000	-
Other Intermediate	2,086,715	2,086,715	119,061	538,803	1,443,383	2,101,247	(14,532)
State School Fund	89,971,459	89,971,459	30,060,304	22,921,041	39,265,216	92,246,561	(2,275,102)
Common School Fund	1,100,000	1,100,000	-	-	981,908	981,908	118,092
Other State Sources	46,605,695	46,569,886	27,979	20,099,019	21,410,888	41,537,886	5,032,000
Federal	38,158,085	39,158,085	286,271	5,290,462	29,200,690	34,777,423	4,380,662
Total Resources	233,413,055	234,524,221	31,629,904	96,800,851	100,048,604	228,479,359	6,044,862
Requirements							-
Instruction	107,094,615	106,594,615	9,556,524	23,522,912	63,130,084	96,209,520	10,385,095
Support Services	91,139,747	91,250,913	13,732,782	20,605,820	46,051,172	80,389,774	10,861,139
Community Services	8,787,556	8,787,556	677,669	1,816,851	4,784,969	7,279,489	1,508,067
Facilities Acquisition and Construction	8,003,472	8,003,472	34,816	60,987	4,545,505	4,641,308	3,362,164
Debt Service	8,485,357	8,485,357	-	194,019	8,291,338	8,485,357	-
LEA Apportionment	3,107,447	4,607,447	-	157,823	3,773,717	3,931,540	675,907
Contingency	6,209,861	6,209,861	-	-	-	-	6,209,861
Total Requirements	232,828,055	233,939,221	24,001,791	46,358,412	130,576,785	200,936,988	33,002,233
Unappropriated EFB	585,000	585,000	-	-	-	-	585,000
Total Requirements +UEFB	233,413,055	234,524,221	24,001,791	46,358,412	130,576,785	200,936,988	33,587,233
Projected Balance	-	-	7,628,113	50,442,439	(30,528,181)	27,542,371	(27,542,371)