

CENTENNIAL SCHOOL DISTRICT NO. 28JT
MULTNOMAH COUNTY, OREGON
STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEAR TO DATE AS OF AUGUST 31, 2017

GENERAL FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	2,687,366.00	712,989.85	(1,974,376.15)
<u>REVENUE:</u>			
From Local Sources	13,339,861.00	32,793.13	(13,307,067.87)
From Intermediate Sources	1,000.00	0.00	(1,000.00)
From State Sources	51,446,344.00	12,596,787.00	(38,849,557.00)
From Federal Sources	0.00	0.00	0.00
From Other Sources	0.00	0.00	0.00
	<u>64,787,205.00</u>	<u>12,629,580.13</u>	<u>(52,157,624.87)</u>
TOTAL REVENUE			
	<u>67,474,571.00</u>	<u>13,342,569.98</u>	<u>(54,132,001.02)</u>
TOTAL RESOURCES			

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	42,761,241.22	713,995.49	42,047,245.73
Supporting Services	23,448,224.40	2,268,433.24	21,179,791.16
Enterprise & Community Service	89,935.38	13,727.96	76,207.42
Facility Acquisition & Construction	0.00	0.00	0.00
Other Uses	178,170.00	119,572.45	58,597.55
Operating Contingency	1,000,000.00	0.00	1,000,000.00
	<u>67,477,571.00</u>	<u>3,115,729.14</u>	<u>64,361,841.86</u>
TOTAL EXPENDITURES			
Ending Fund Balance		<u>10,226,840.84</u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	4,352,822.37
Petty Cash	7,299.90
Investments - LGIP	5,507,046.50
Money Market	1,454,529.42
Money Market - CHS Band Uniforms	41,247.42
Taxes Receivable	0.00
Accounts Receivable	26,307.42
Accounts Payable	0.00
Payroll Liabilities	0.00
Payroll Withholdings	(1,162,412.19)
TOTAL FUND BALANCE	<u>10,226,840.84</u>

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DINING SERVICES FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	325,000.00	3,107.33	(321,892.67)
 <u>REVENUE:</u>			
From Local Sources	1,754,184.00	2,814.64	(1,751,369.36)
From State Sources	50,000.00	0.00	(50,000.00)
From Federal Sources	2,975,000.00	214,955.67	(2,760,044.33)
TOTAL REVENUE	<u>4,779,184.00</u>	<u>217,770.31</u>	<u>(4,561,413.69)</u>
TOTAL RESOURCES	<u>5,104,184.00</u>	<u>220,877.64</u>	<u>(4,883,306.36)</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Enterprise & Community Service	4,991,105.00	118,066.44	4,873,038.56
Operating Contingency	113,079.00	0.00	113,079.00
TOTAL EXPENDITURES	<u>5,104,184.00</u>	<u>118,066.44</u>	<u>4,986,117.56</u>
Ending Fund Balance		<u><u>102,811.20</u></u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		(55,815.94)	
Petty Cash		1,400.00	
Accounts Receivable		157,388.37	
Accounts Payable		(161.23)	
Deferred Revenue		0.00	
TOTAL FUND BALANCE		<u><u>102,811.20</u></u>	

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TRANSPORTATION FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	215,339.00	215,612.39	273.39
<u>REVENUE:</u>			
From Local Sources	600.00	273.72	(326.28)
From State Sources	141,839.00	0.00	(141,839.00)
From Other Sources	0.00	0.00	0.00
TOTAL REVENUE	<u>142,439.00</u>	<u>273.72</u>	<u>(142,165.28)</u>
TOTAL RESOURCES	<u>357,778.00</u>	<u>215,886.11</u>	<u>(141,891.89)</u>
<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Supporting Services	24,783.00	0.00	24,783.00
Other Uses	137,818.00	68,908.29	68,909.71
Contingencies	57,359.00	0.00	
Unappropriated Ending Balance	<u>137,818.00</u>	<u>0.00</u>	<u>137,818.00</u>
TOTAL EXPENDITURES	<u>357,778.00</u>	<u>68,908.29</u>	<u>288,869.71</u>
Ending Fund Balance		<u>146,977.82</u>	
<u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		44,665.11	
Accounts Receivable PY		(4,138.10)	
Investments - LGIP		<u>106,450.81</u>	
TOTAL FUND BALANCE		<u>146,977.82</u>	

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ENERGY CONSERVATION FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	256,805.00	267,826.22	11,021.22
 <u>REVENUE:</u>			
From Local Sources	120,650.00	10,045.08	(110,604.92)
TOTAL REVENUE	120,650.00	10,045.08	(110,604.92)
TOTAL RESOURCES	377,455.00	277,871.30	(99,583.70)
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Supporting Services	150,000.00	0.00	150,000.00
Facility Acquisition & Construction	227,455.00	0.00	227,455.00
TOTAL EXPENDITURES	377,455.00	0.00	377,455.00
Ending Fund Balance		<u>277,871.30</u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		204,512.80	
Investments - LGIP		73,358.50	
Accounts Receivable		0.00	
TOTAL FUND BALANCE		<u>277,871.30</u>	

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TECHNOLOGY IMPROVEMENT FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	45,565.00	90,050.13	44,485.13
 <u>REVENUE:</u>			
From Local Sources	90,000.00	0.00	(90,000.00)
TOTAL REVENUE	90,000.00	0.00	(90,000.00)
TOTAL RESOURCES	135,565.00	90,050.13	(45,514.87)

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	135,565.00	0.00	135,565.00
Support Services	0.00	41,826.47	(41,826.47)
TOTAL EXPENDITURES	135,565.00	41,826.47	93,738.53
Ending Fund Balance		<u>48,223.66</u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	48,223.66
Investments - LGIP	0.00
Accounts Receivable	0.00
Accounts Payable	0.00
TOTAL FUND BALANCE	<u>48,223.66</u>

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ROBERT P. JACOBSEN JR ENDOWMENT FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	5,994.00	5,977.30	(16.70)
 <u>REVENUE:</u>			
From Local Sources	2,825.00	1,424.81	(1,400.19)
TOTAL REVENUE	2,825.00	1,424.81	(1,400.19)
TOTAL RESOURCES	8,819.00	7,402.11	(1,416.89)
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	4,226.00	0.00	4,226.00
Enterprise & Community Service	4,593.00	0.00	4,593.00
Operating Contingency	0.00	0.00	0.00
TOTAL EXPENDITURES	8,819.00	0.00	8,819.00
Ending Fund Balance		<u><u>7,402.11</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	2,180.46
Investments - LGIP	5,221.65
TOTAL FUND BALANCE	<u><u>7,402.11</u></u>

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DEBT SERVICE FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	2,720,398.00	2,755,815.99	35,417.99
 <u>REVENUE:</u>			
From Local Sources	<u>3,139,015.00</u>	<u>14,278.28</u>	<u>(3,124,736.72)</u>
TOTAL REVENUE	<u>3,139,015.00</u>	<u>14,278.28</u>	<u>(3,124,736.72)</u>
TOTAL RESOURCES	<u>5,859,413.00</u>	<u>2,770,094.27</u>	<u>(3,089,318.73)</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Other Uses	2,957,713.00	0.00	2,957,713.00
Unappropriated Ending Balance	<u>2,901,700.00</u>	<u>0.00</u>	<u>2,901,700.00</u>
TOTAL EXPENDITURES	<u>5,859,413.00</u>	<u>0.00</u>	<u>5,859,413.00</u>
TOTAL FUND BALANCE		<u><u>2,770,094.27</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Claim on Cash	(2,870,244.18)
Investments - LGIP 4440	3,747,263.72
Investments - LGIP 5126	1,893,074.73
Taxes Receivable	0.00
Accounts Receivable	<u>0.00</u>
TOTAL FUND BALANCE	<u><u>2,770,094.27</u></u>

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CAPITAL PROJECTS RESERVE FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	690,611.00	744,636.18	54,025.18
 <u>REVENUE:</u>			
From Local Sources	152,000.00	41,236.52	(110,763.48)
From Other Sources	0.00	0.00	0.00
TOTAL REVENUE	<u>152,000.00</u>	<u>41,236.52</u>	<u>(110,763.48)</u>
TOTAL RESOURCES	<u>842,611.00</u>	<u>785,872.70</u>	<u>(56,738.30)</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Facility Acquisition & Construction	<u>842,611.00</u>	<u>0.00</u>	<u>842,611.00</u>
TOTAL EXPENDITURES	<u>842,611.00</u>	<u>0.00</u>	<u>842,611.00</u>
Ending Fund Balance		<u>785,872.70</u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		353,233.30	
Investments - LGIP		432,639.40	
Accounts Receivable		<u>0.00</u>	
TOTAL FUND BALANCE		<u>785,872.70</u>	

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CENTER FOR ADVANCED LEARNING

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	72,208.00	73,614.54	1,406.54

<u>REVENUE:</u>			
From Local Sources	<u>105,292.00</u>	<u>20,499.10</u>	<u>(84,792.90)</u>
TOTAL REVENUE	<u>105,292.00</u>	<u>20,499.10</u>	<u>(84,792.90)</u>
TOTAL RESOURCES	<u>177,500.00</u>	<u>94,113.64</u>	<u>(83,386.36)</u>

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Support Services	72,000.00	0.00	72,000.00
Other Uses	35,700.00	35,700.00	0.00
Unappropriated Fund Balance	<u>69,800.00</u>	<u>0.00</u>	<u>69,800.00</u>
TOTAL EXPENDITURES	<u>177,500.00</u>	<u>35,700.00</u>	<u>141,800.00</u>
Ending Fund Balance		<u>58,413.64</u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	23,461.38
Investments - LGIP	<u>34,952.26</u>
TOTAL FUND BALANCE	<u>58,413.64</u>

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 FISCAL YEAR TO DATE AS OF AUGUST 31, 2017

RISK MANAGEMENT FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	516,651.00	609,178.75	92,527.75
<u>REVENUE:</u>			
From Local Sources	985,079.00	31,887.16	(953,191.84)
From Other Sources	12,500.00	0.00	(12,500.00)
TOTAL REVENUE	<u>997,579.00</u>	<u>31,887.16</u>	<u>(965,691.84)</u>
TOTAL RESOURCES	<u>1,514,230.00</u>	<u>641,065.91</u>	<u>(873,164.09)</u>
<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Supporting Services	1,159,000.00	660,528.44	498,471.56
Other Uses	262,702.00	0.00	262,702.00
Operating Contingency	92,528.00	0.00	92,528.00
TOTAL EXPENDITURES	<u>1,514,230.00</u>	<u>660,528.44</u>	<u>853,701.56</u>
Ending Fund Balance		<u><u>(19,462.53)</u></u>	
<u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		(134,704.09)	
Investments - LGIP		114,832.48	
Accounts Receivable		409.08	
Accounts Payable		0.00	
TOTAL FUND BALANCE		<u><u>(19,462.53)</u></u>	

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EARLY RETIREMENT FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	4,251.00	7,698.43	3,447.43
 <u>REVENUE:</u>			
From Local Sources	241,238.00	7,662.65	(233,575.35)
From Other Sources	262,702.00	0.00	(262,702.00)
TOTAL REVENUE	<u>503,940.00</u>	<u>7,662.65</u>	<u>(496,277.35)</u>
TOTAL RESOURCES	<u>508,191.00</u>	<u>15,361.08</u>	<u>(492,829.92)</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Supporting Services	<u>508,191.00</u>	<u>60,610.94</u>	<u>447,580.06</u>
TOTAL EXPENDITURES	<u>508,191.00</u>	<u>60,610.94</u>	<u>447,580.06</u>
Ending Fund Balance		<u><u>(45,249.86)</u></u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		(45,249.86)	
TOTAL FUND BALANCE		<u><u>(45,249.86)</u></u>	

CENTENNIAL SCHOOL DISTRICT NO. 28JT
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GRANTS FUND

<u>RESOURCES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Beginning Fund Balance July 1, 2017	0.00	0.00	0.00

<u>REVENUE:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
From Local Sources	775,000.00	58,283.59	(716,716.41)
From Intermediate Sources	380,000.00	30,181.72	(349,818.28)
From State Sources	1,424,400.00	0.00	(1,424,400.00)
From Federal Sources	7,065,000.00	0.00	(7,065,000.00)
From Other Sources	15,000.00	0.00	(15,000.00)
TOTAL REVENUE	<u>9,659,400.00</u>	<u>88,465.31</u>	<u>(9,570,934.69)</u>
TOTAL RESOURCES	<u>9,659,400.00</u>	<u>88,465.31</u>	<u>(9,570,934.69)</u>

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	4,849,974.00	24,482.02	4,825,491.98
Support Services	4,211,328.00	128,624.62	4,082,703.38
Enterprise & Community Service	238,098.00	30,446.62	207,651.38
Facility Acquisition & Construction	360,000.00	0.00	360,000.00
TOTAL EXPENDITURES	<u>9,659,400.00</u>	<u>183,553.26</u>	<u>9,475,846.74</u>
Ending Fund Balance		<u><u>(95,087.95)</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	(170,191.61)
CD - CHS Turf	1,177.69
Accounts Receivable	74,066.66
Accounts Payable	(140.69)
Deferred Revenue	0.00
TOTAL FUND BALANCE	<u><u>(95,087.95)</u></u>

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STATEMENT OF CASH IN BANK

AUGUST 31, 2017

RECAPITULATION OF ALL FUNDS

CASH IN BANK

GENERAL FUND	<u>4,352,822.37</u>
DINING SERVICES FUND	<u>(55,815.94)</u>
TRANSPORTATION FUND	<u>44,665.11</u>
ENERGY CONSERVATION FUND	<u>204,512.80</u>
TECHNOLOGY IMPROVEMENT FUND	<u>48,223.66</u>
ROBERT P JACOBSEN ENDOWMENT FUND	<u>2,180.46</u>
DEBT SERVICE FUND	<u>(2,870,244.18)</u>
CAPITAL RESERVE FUND	<u>353,233.30</u>
CENTER FOR ADVANCED LEARNING FUND	<u>23,461.38</u>
RISK MANAGEMENT FUND	<u>(134,704.09)</u>
EARLY RETIREMENT FUND	<u>(45,249.86)</u>
GRANTS FUND	<u>(170,191.61)</u>
COMBINED CASH BALANCE	<u><u>1,752,893.40</u></u>