

CENTENNIAL SCHOOL DISTRICT NO. 28JT
 MULTNOMAH COUNTY, OREGON
 STATEMENT OF REVENUE AND EXPENDITURES
 FISCAL YEAR TO DATE AS OF MARCH 31, 2018

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>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
From Local Sources	13,339,861.00	12,954,934.48	(384,926.52)
From Intermediate Sources	1,000.00	0.00	(1,000.00)
From State Sources	51,446,344.00	42,358,222.75	(9,088,121.25)
From Federal Sources	0.00	153.69	153.69
From Other Sources	0.00	0.00	0.00
TOTAL REVENUE	<u>64,787,205.00</u>	<u>55,313,310.92</u>	<u>(9,473,894.08)</u>
TOTAL RESOURCES	<u>67,474,571.00</u>	<u>56,026,300.77</u>	<u>(11,448,270.23)</u>

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	42,761,241.22	25,103,519.10	17,657,722.12
Supporting Services	23,448,224.40	15,562,801.43	7,885,422.97
Enterprise & Community Service	89,935.38	65,535.25	24,400.13
Facility Acquisition & Construction	0.00	0.00	0.00
Other Uses	175,170.00	152,444.90	22,725.10
Operating Contingency	1,000,000.00	0.00	1,000,000.00
TOTAL EXPENDITURES	<u>67,474,571.00</u>	<u>40,884,300.68</u>	<u>26,590,270.32</u>

Ending Fund Balance	<u><u>15,142,000.09</u></u>
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COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	4,660,135.02
Petty Cash	7,299.90
Investments - LGIP	13,906,087.53
Money Market	1,454,529.09
Money Market - CHS Band Uniforms	41,213.90
Taxes Receivable	0.00
Accounts Receivable	23,097.51
Accounts Payable	0.00
Payroll Liabilities	(595,542.04)
Payroll Withholdings	(4,354,820.82)
TOTAL FUND BALANCE	<u><u>15,142,000.09</u></u>

CENTENNIAL SCHOOL DISTRICT NO. 28JT
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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	978,397.65	(775,786.35)
From State Sources	50,000.00	64,387.35	14,387.35
From Federal Sources	2,975,000.00	1,622,479.88	(1,352,520.12)
TOTAL REVENUE	<u>4,779,184.00</u>	<u>2,665,264.88</u>	<u>(2,113,919.12)</u>
TOTAL RESOURCES	<u>5,104,184.00</u>	<u>2,668,372.21</u>	<u>(2,435,811.79)</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Enterprise & Community Service	4,991,105.00	2,733,571.82	2,257,533.18
Operating Contingency	113,079.00	0.00	113,079.00
TOTAL EXPENDITURES	<u>5,104,184.00</u>	<u>2,733,571.82</u>	<u>2,370,612.18</u>
Ending Fund Balance		<u><u>(65,199.61)</u></u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		(156,137.32)	
Petty Cash		1,400.00	
Accounts Receivable		89,537.71	
Accounts Payable		0.00	
Deferred Revenue		0.00	
TOTAL FUND BALANCE		<u><u>(65,199.61)</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	5,474.13	4,874.13
From State Sources	141,839.00	141,839.60	0.60
From Other Sources	0.00	0.00	0.00
	<u>142,439.00</u>	<u>147,313.73</u>	<u>4,874.73</u>
TOTAL REVENUE			
	<u>357,778.00</u>	<u>362,926.12</u>	<u>5,148.12</u>
TOTAL RESOURCES			

<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	137,816.58	1.42
Contingencies	57,359.00	0.00	57,359.00
Unappropriated Ending Balance	137,818.00	0.00	137,818.00
	<u>357,778.00</u>	<u>137,816.58</u>	<u>219,961.42</u>
TOTAL EXPENDITURES			
Ending Fund Balance		<u>225,109.54</u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	117,596.42
Investments - LGIP	<u>107,513.12</u>
TOTAL FUND BALANCE	<u>225,109.54</u>

CENTENNIAL SCHOOL DISTRICT NO. 28JT
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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	<u>120,650.00</u>	<u>139,458.69</u>	<u>18,808.69</u>
TOTAL REVENUE	<u>120,650.00</u>	<u>139,458.69</u>	<u>18,808.69</u>
TOTAL RESOURCES	<u>377,455.00</u>	<u>407,284.91</u>	<u>29,829.91</u>

<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	<u>227,455.00</u>	<u>0.00</u>	<u>227,455.00</u>
TOTAL EXPENDITURES	<u>377,455.00</u>	<u>0.00</u>	<u>377,455.00</u>
Ending Fund Balance		<u><u>407,284.91</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	333,194.34
Investments - LGIP	<u>74,090.57</u>
TOTAL FUND BALANCE	<u><u>407,284.91</u></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	<u>90,000.00</u>	<u>68,941.87</u>	<u>(21,058.13)</u>
TOTAL REVENUE	<u>90,000.00</u>	<u>68,941.87</u>	<u>(21,058.13)</u>
TOTAL RESOURCES	<u>135,565.00</u>	<u>158,992.00</u>	<u>23,427.00</u>

<u>EXPENDITURES:</u>			
Instruction	135,565.00	134,584.95	980.05
Support Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>135,565.00</u>	<u>134,584.95</u>	<u>980.05</u>

Ending Fund Balance	<u>24,407.05</u>
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COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	<u>24,407.05</u>
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TOTAL FUND BALANCE	<u>24,407.05</u>
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CENTENNIAL SCHOOL DISTRICT NO. 28JT
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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>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
From Local Sources	2,825.00	5,822.69	2,997.69
TOTAL REVENUE	2,825.00	5,822.69	2,997.69
TOTAL RESOURCES	8,819.00	11,799.99	2,980.99

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	4,226.00	3,520.00	706.00
Enterprise & Community Service	4,593.00	0.00	4,593.00
Operating Contingency	0.00	0.00	0.00
TOTAL EXPENDITURES	8,819.00	3,520.00	5,299.00

Ending Fund Balance	8,279.99
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COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	3,006.32
Investments - LGIP	5,273.67
TOTAL FUND BALANCE	8,279.99

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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>3,072,704.15</u>	<u>(66,310.85)</u>
TOTAL REVENUE	<u>3,139,015.00</u>	<u>3,072,704.15</u>	<u>(66,310.85)</u>
TOTAL RESOURCES	<u>5,859,413.00</u>	<u>5,828,520.14</u>	<u>(30,892.86)</u>

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Other Uses	2,957,713.00	2,736,012.50	221,700.50
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>2,736,012.50</u>	<u>3,123,400.50</u>
TOTAL FUND BALANCE		<u><u>3,092,507.64</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	0.00
Investments - LGIP 4440	1,181,184.72
Investments - LGIP 5126	<u>1,911,322.92</u>
TOTAL FUND BALANCE	<u><u>3,092,507.64</u></u>

CENTENNIAL SCHOOL DISTRICT NO. 28JT
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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	251,717.60	99,717.60
From Other Sources	0.00	0.00	0.00
TOTAL REVENUE	<u>152,000.00</u>	<u>251,717.60</u>	<u>99,717.60</u>
TOTAL RESOURCES	<u>842,611.00</u>	<u>996,353.78</u>	<u>153,742.78</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Facility Acquisition & Construction	<u>842,611.00</u>	<u>301,275.10</u>	<u>541,335.90</u>
TOTAL EXPENDITURES	<u>842,611.00</u>	<u>301,275.10</u>	<u>541,335.90</u>
Ending Fund Balance		<u>695,078.68</u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		258,121.24	
Investments - LGIP		<u>436,957.44</u>	
TOTAL FUND BALANCE		<u>695,078.68</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>58,405.56</u>	<u>(46,886.44)</u>
TOTAL REVENUE	<u>105,292.00</u>	<u>58,405.56</u>	<u>(46,886.44)</u>
TOTAL RESOURCES	<u>177,500.00</u>	<u>132,020.10</u>	<u>(45,479.90)</u>

<u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Support Services	72,000.00	21,435.23	50,564.77
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>57,135.23</u>	<u>120,364.77</u>
Ending Fund Balance		<u><u>74,884.87</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	39,583.73
Investments - LGIP	<u>35,301.14</u>
TOTAL FUND BALANCE	<u><u>74,884.87</u></u>

CENTENNIAL SCHOOL DISTRICT NO. 28JT
 MULTNOMAH COUNTY, OREGON
 STATEMENT OF REVENUE AND EXPENDITURES
 FISCAL YEAR TO DATE AS OF MARCH 31, 2018

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	566,666.66	(418,412.34)
From Other Sources	12,500.00	77,160.69	64,660.69
TOTAL REVENUE	<u>997,579.00</u>	<u>643,827.35</u>	<u>(353,751.65)</u>
TOTAL RESOURCES	<u>1,514,230.00</u>	<u>1,253,006.10</u>	<u>(261,223.90)</u>
<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Supporting Services	1,159,000.00	726,290.78	432,709.22
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>726,290.78</u>	<u>787,939.22</u>
Ending Fund Balance		<u>526,715.32</u>	
<u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		410,327.72	
Investments - LGIP		115,978.52	
Accounts Receivable		<u>409.08</u>	
TOTAL FUND BALANCE		<u>526,715.32</u>	

CENTENNIAL SCHOOL DISTRICT NO. 28JT
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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	143,708.01	(97,529.99)
From Other Sources	262,702.00	0.00	(262,702.00)
TOTAL REVENUE	<u>503,940.00</u>	<u>143,708.01</u>	<u>(360,231.99)</u>
TOTAL RESOURCES	<u>508,191.00</u>	<u>151,406.44</u>	<u>(356,784.56)</u>
 <u>EXPENDITURES:</u>			
	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Supporting Services	<u>508,191.00</u>	<u>222,087.62</u>	<u>286,103.38</u>
TOTAL EXPENDITURES	<u>508,191.00</u>	<u>222,087.62</u>	<u>286,103.38</u>
Ending Fund Balance		<u><u>(70,681.18)</u></u>	
 <u>COMPOSITION OF ENDING FUND BALANCE:</u>			
Cash in Bank		<u>(70,681.18)</u>	
TOTAL FUND BALANCE		<u><u>(70,681.18)</u></u>	

CENTENNIAL SCHOOL DISTRICT NO. 28JT
MULTNOMAH COUNTY, OREGON
STATEMENT OF REVENUE AND EXPENDITURES
FISCAL YEAR TO DATE AS OF MARCH 31, 2018

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	161,341.00	(613,659.00)
From Intermediate Sources	380,000.00	87,385.63	(292,614.37)
From State Sources	1,424,400.00	312,143.27	(1,112,256.73)
From Federal Sources	7,065,000.00	2,375,834.33	(4,689,165.67)
From Other Sources	15,000.00	0.00	(15,000.00)
TOTAL REVENUE	<u>9,659,400.00</u>	<u>2,936,704.23</u>	<u>(6,722,695.77)</u>
TOTAL RESOURCES	<u>9,659,400.00</u>	<u>2,936,704.23</u>	<u>(6,722,695.77)</u>

<u>EXPENDITURES:</u>	<u>APPROPRIATION</u>	<u>ACTUAL</u>	<u>BALANCE</u>
Instruction	4,849,974.00	1,662,315.49	3,187,658.51
Support Services	4,211,328.00	1,848,312.46	2,363,015.54
Enterprise & Community Service	238,098.00	102,874.81	135,223.19
Facility Acquisition & Construction	360,000.00	0.00	360,000.00
TOTAL EXPENDITURES	<u>9,659,400.00</u>	<u>3,613,502.76</u>	<u>6,045,897.24</u>
Ending Fund Balance		<u><u>(676,798.53)</u></u>	

COMPOSITION OF ENDING FUND BALANCE:

Cash in Bank	(679,022.32)
CD - CHS Turf	1,177.69
Accounts Receivable-Prior Year	1,046.10
Deferred Revenue	<u>0.00</u>
TOTAL FUND BALANCE	<u><u>(676,798.53)</u></u>

CENTENNIAL SCHOOL DISTRICT NO. 28JT
MULTNOMAH COUNTY, OREGON
STATEMENT OF REVENUE AND EXPENDITURES
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STATEMENT OF CASH IN BANK

MARCH 31, 2018

RECAPITULATION OF ALL FUNDS

CASH IN BANK

GENERAL FUND	<u>4,660,135.02</u>
DINING SERVICES FUND	<u>(156,137.32)</u>
TRANSPORTATION FUND	<u>117,596.42</u>
ENERGY CONSERVATION FUND	<u>333,194.34</u>
TECHNOLOGY IMPROVEMENT FUND	<u>24,407.05</u>
ROBERT P JACOBSEN ENDOWMENT FUND	<u>3,006.32</u>
DEBT SERVICE FUND	<u>0.00</u>
CAPITAL RESERVE FUND	<u>258,121.24</u>
CENTER FOR ADVANCED LEARNING FUND	<u>39,583.73</u>
RISK MANAGEMENT FUND	<u>410,327.72</u>
EARLY RETIREMENT FUND	<u>(70,681.18)</u>
GRANTS FUND	<u>(679,022.32)</u>
COMBINED CASH BALANCE	<u>4,940,531.02</u>