

**CLEAR CREEK SCHOOL DISTRICT  
RE-1**

**GENERAL FUND FINANCIAL  
STATEMENTS**

**For the Year Ended  
June 30, 2019**



## CONTENTS

### RECAP OF ALL FUNDS

#### GENERAL FUND

Overview and Comments

Balance Sheet

Year-to-Date Bank Activity Summary

Cash Balance History (Graph)

Composition of Fund Balance

Unreserved Fund Balance History (Graphs)

Operating Results Recap

Operating Statement – Revenues

Operating Statement – Expenditures by Object

Operating Statement – Expenditures by Location

Operating Statement – Expenditures by Location and Object

Operating Statement – District Expenditures by Department

Operating Statement – District Office Expenditures by Department and Object

#### OTHER FUNDS (SELECTED)

Capital Reserve Fund Project Costs

Food Service fund Operating Results

Preschool Funds Operating Results – Tuitioned and CPP



|  | General Fund     | Fiscal Emergency Fund | Special Revenue Funds |                    |                      |                                | Bond Debt Service Fund | Enterprise Funds  |                       |                          | Pupil Activity Agency Fund |
|--|------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------------------|------------------------|-------------------|-----------------------|--------------------------|----------------------------|
|  |                  |                       | Insurance Fund        | CPP Preschool Fund | Capital Reserve Fund | Designated Purpose Grants Fund |                        | Food Service Fund | Sanitation Plant Fund | Tuitioned Preschool Fund |                            |
| <b>General Administration</b>                |                  |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Salaries                                     | 172,703          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Benefits                                     | 55,570           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Purchased Services                           | 75,048           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Supplies & Materials                         | 3,225            |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Other  | 9,877            |                       |                       |                    |                      |                                |                        |                   |                       | 125                      |                            |
| <b>Business Services</b>                     |                  |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Salaries                                     | 116,295          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Benefits                                     | 27,786           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Purchased Services                           | 18,085           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Supplies & Materials                         | 1,772            |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Other  | 650              |                       |                       |                    | 7,106                |                                |                        |                   |                       |                          |                            |
| <b>Central Support</b>                       |                  |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Salaries                                     | 92,766           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Benefits                                     | 28,243           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Purchased Services                           | 76,683           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Supplies & Materials                         | 12,777           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Other  | 2,013            |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| <b>Custodial, Maintenance and Operations</b> |                  |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Salaries                                     | 406,303          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Benefits                                     | 153,408          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Purchased Services                           | 318,395          |                       |                       |                    |                      |                                |                        |                   | 34,867                |                          |                            |
| Supplies & Materials                         | 294,707          |                       |                       |                    |                      |                                |                        |                   | 21,122                |                          |                            |
| Other  | 0                |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| <b>Transportation</b>                        |                  |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Salaries                                     | 521,600          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Benefits                                     | 173,353          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Purchased Services                           | 44,781           |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Supplies & Materials                         | 119,287          |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Other (inter-dept transp charges)            | (23,688)         |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| <b>Other</b>                                 |                  |                       |                       |                    |                      |                                |                        |                   |                       |                          |                            |
| Salaries                                     |                  |                       |                       |                    |                      |                                |                        | 130,248           |                       |                          |                            |
| Benefits                                     |                  |                       |                       |                    |                      |                                |                        | 39,150            |                       |                          |                            |
| Purchased Services                           |                  |                       | 100,275               |                    |                      |                                |                        | 4,495             |                       |                          |                            |
| Supplies & Materials                         |                  |                       |                       |                    |                      |                                |                        | 102,870           |                       |                          |                            |
| Debt Service                                 |                  |                       |                       |                    |                      |                                | 2,023,415              |                   |                       |                          |                            |
| Depreciation of Fixed Assets                 |                  |                       |                       |                    |                      |                                |                        |                   | 55,261                |                          |                            |
| Capital Outlay                               |                  |                       |                       |                    | 823,555              |                                |                        |                   |                       |                          |                            |
| <b>Total Expenditures</b>                    | <b>8,485,578</b> | <b>0</b>              | <b>100,275</b>        | <b>117,460</b>     | <b>823,555</b>       | <b>287,542</b>                 | <b>2,023,415</b>       | <b>276,763</b>    | <b>111,250</b>        | <b>90,039</b>            | <b>270,807</b>             |
| <b>Balance</b>                               | <b>(51,286)</b>  | <b>137,911</b>        | <b>10,711</b>         | <b>(12,878)</b>    | <b>(343,821)</b>     | <b>0</b>                       | <b>(315,069)</b>       | <b>115</b>        | <b>(55,261)</b>       | <b>(202)</b>             | <b>16,831</b>              |
| <b>Beginning Fund Balance or (Deficit)</b>   | <b>4,693,304</b> | <b>1,813,453</b>      | <b>37,608</b>         | <b>58,983</b>      | <b>571,642</b>       | <b>1</b>                       | <b>2,334,748</b>       | <b>9,375</b>      | <b>365,115</b>        | <b>94,332</b>            | <b>202,313</b>             |
| <b>Ending Fund Balance or (Deficit)</b>      | <b>4,642,018</b> | <b>1,951,364</b>      | <b>48,319</b>         | <b>46,105</b>      | <b>227,821</b>       | <b>1</b>                       | <b>2,019,678</b>       | <b>9,490</b>      | <b>309,855</b>        | <b>94,130</b>            | <b>219,145</b>             |

**RECAP OF BALANCE SHEETS OF FUNDS COMPRISING GOVERNMENT FUNDS - GENERAL  
FYE 6/30/2019**

|                                      | General               | Fiscal Emerg.       | Insurance        | CPP              | Combined            |
|--------------------------------------|-----------------------|---------------------|------------------|------------------|---------------------|
| Assets                               | 5,591,984.87          | 1,951,363.66        | 42,797.75        | 66,637.80        | 7,652,784.08        |
| Liabilities                          | 949,966.63            | -                   | (5,521.68)       | 20,533.11        | 964,978.06          |
| Fund Balance                         | 4,642,018.24          | 1,951,363.66        | 48,319.43        | 46,104.69        | 6,687,806.02        |
|                                      | <u>5,591,984.87</u>   | <u>1,951,363.66</u> | <u>42,797.75</u> | <u>66,637.80</u> | <u>7,652,784.08</u> |
| <u>Analysis of Fund Balance</u>      |                       |                     |                  |                  |                     |
| Reserved for Emergencies             | 291,209.00            |                     |                  |                  | 291,209.00          |
| Restricted for Insurance             |                       |                     | 48,319.43        |                  | 48,319.43           |
| Restricted for CPP                   |                       |                     |                  | 46,104.69        | 46,104.69           |
| Committed for Operating requirements | 5,821,513.00          |                     |                  |                  | 5,821,513.00        |
| Committed for Accrued Salaries       | 309,441.00            |                     |                  |                  | 309,441.00          |
| Total Reserved                       | <u>6,422,163.00</u>   | -                   | 48,319.43        | 46,104.69        | <u>6,516,587.12</u> |
| Unassigned                           | <u>(1,780,144.76)</u> | <u>1,951,363.66</u> | -                | -                | <u>171,218.90</u>   |

**Overview and Comments to the General Fund Financial Report**  
**June 30, 2019**

**Net Results for the Period**

The results for the year ended June 30, 2019 showed a net operating shortfall of \$51,286 compared to the budgeted shortfall of \$9,587. By comparison, last year's operating result was a net gain of \$35,452 with a budgeted gain of \$3,983. It is important to note that much of this variance was the net of one-time revenues and/or expenditures.

**Revenues**

Revenues were more than anticipated by \$524,253 (5.4% more).

- Payments for Federal Forest funds were not anticipated but were restored. The District received 318,263 (before Georgetown Community School's share).
- Specific Ownership (vehicle) tax collections were \$54,020 more than anticipated.
- The ECEA High-Cost reimbursement related to SpEd students attending special facilities was \$111,601 more than anticipated.
- Interest earnings on cash balances was \$31,206 more than anticipated due to increasing rates.
- Charges and reimbursements for field trip and other bus use were \$15,749 more than budgeted.
- Anthem paid the District an incentive fee of \$10,000 for changing back to their group.
- On the other hand, property tax and override tax collections were \$12,301 less than expected, but the negative abatements were \$8,241 less, making net property tax collections only \$4,059 less.
- Charges to GCS for allocated transportation and SpEd costs were less than budgeted a total of \$25,438 because of lower SpEd costs and a lower allocation ratio.
- Other smaller differences comprise the balance of the variance.

**Revenue Allocations**

- GCS's share of the unanticipated Federal Forest funds was \$40,109, whereas nothing was budgeted.
- GCS's share of the ECEA High-Cost reimbursement was \$17,139 more than budgeted because of the higher amount received.
- A decision was made to transfer the District's net balance of the federal Forest funds to the Capital Reserve Fund and to the Fiscal Emergency Fund. Therefore, the transfer to the Capital Reserve Fund was \$185,421 more than budgeted and \$92,621 was transferred to the Fiscal Emergency Reserve Fund.
- The budgeted \$275,000 transfer from the Fiscal Emergency Reserve Fund was not necessary.
- Finally, the transfer to the Food Service Fund to cover its operating loss was only \$65,000, \$31,000 less than expected.

**Net Revenues**

After Revenue Allocations and Transfers, Net Revenues were \$53,800 (0.6%) less than budgeted, compared to \$151,996 (1.9%) more last year.

## Expenditures

Expenditures were a net of \$12,001 (0.1%) less than budgeted, compared to \$120,496 (1.5%) less last year.

### ***By expenditure category***

Salaries and wages were \$23,253 less than budgeted overall, but the differences varied widely by building and department; some were under budget, some were over budget, as follows:

- Carlson's salaries and wages were under budget by \$30,571 overall, due mainly to a SpEd salary being covered by IDEA grant funds and custodial position replacement and absences.
- King-Murphy's salaries were over budget \$15,692 mainly because of SpEd costs not transferred to the IDEA grant.
- Middle School appeared to be over budget \$11,336, but this is mostly due to the misallocation of positions between the Middle and High School accounts in payroll.
- Similarly, the High School appears to be under budget \$39,210, but this is due to SpEd costs covered by the IDEA grant, partly offset by the misallocations mentioned above.
- Maintenance wages are under budget \$29,946 because of an unfilled position for much of the year.
- Transportation salaries and wages are \$39,947 over budget because of a payoff of accumulated vacation time and driver overtime.
- District Office salaries are \$11,405 over budget mainly because of a payoff of accumulated vacation time and higher nurse pay, partly offset by lower than anticipated sick leave payoffs.

A small difference in SpEd support extra duty pay makes up the difference.

Benefits were under budget \$80,735 because of underused group insurance and the lower salary and wage costs above, but \$75,000 of this was anticipated in the budget, leaving the net amount of \$5,735 under budget overall.

Purchased Professional Services were under budget overall by \$7,735, but, again, this was the net of several differences by department:

- Carlson's online software costs were \$4,516 more than budgeted.
- Professional services at King-Murphy were \$2,530 more than budgeted because of a water quality issue.
- A special student evaluation professional costing \$7,767 was not anticipated in the SpEd Support budget.
- In Technology, however, software license renewals were \$9,770 less than budgeted.
- In the District Office, superintendent search fees of \$14,056 caused a budget overage.
- Implementation of the new time entry system was delayed for a savings of \$4,000.
- Legal fees were under budget by \$3,582.
- Testing services were \$5,125 less than budget because there was no charge for SAT testing.
- Other differences in various buildings and departments made up the remaining difference.

Purchased Property Services were \$121,968 over budget, largely because of higher than anticipated repair costs at buildings.

- Carlson building repairs were over budget \$21,350.
- King-Murphy repairs to water system and work to resolve water quality issue were \$48,063.
- High School repairs were over budget \$47,724 and sanitation plant charges were \$8,690 more than budget.
- Bus repairs were \$3,279 more than budget in Transportation.
- However, \$4,324 of repairs budgeted in Technology were unused.
- \$4,182 budgeted for repairs in Maintenance were unused.
- Other smaller differences comprise the balance.



Other Purchased Services were \$49,770 under budget as follows:

- King-Murphy's administrative travel and registrations was over budget \$4,087.
- Middle School telephone charges were \$4,322 over budget.
- The High School's costs for online courses, post-secondary tuition and Warren Tech tuition were \$16,764 under budget in total.
- SpEd support costs for facilities tuition and excess costs were \$44,570 less than anticipated.
- The detention center charge of \$5,037 was unbudgeted in the District budget.
- Unemployment claims were \$4,720 less than budgeted.
- Other smaller differences comprise the balance.

Supplies, books, small equipment and other costs were under budget overall by a net of \$32,701.

- Instructional materials for the schools were a total of \$18,788 less than budgeted.
- Transportation parts, supplies and fuel were \$19,952 less than budget.
- Supplies for administration and support in the schools were \$3,125 under budget.
- Custodial supplies in the schools were \$2,093 under budget.
- However, small equipment and supplies in Technology were \$13,327 more than budgeted.
- Other smaller differences comprise the difference.

Finally, there was \$15,646 in contingency budgets that would have offset some of the overages in the related building or department budgets.

***By building or department***

Results by building or department are shown on other pages further in the Financial Report.

**Cash Balance**

The June 30 cash balance was \$168,546 more than last year's.

**Unreserved Fund Balance**

In accordance with best accounting practice to more accurately show the amount of funds available for unbudgeted and unrestricted purposes, the District reserves its May property tax receipts to show the amount needed to cover expenditures until the next major property tax receipt and adjusts that reserve by its monthly cash usage.

As a result, coupled with other required reserves, the Unreserved Fund Balance at June 30 is now significantly negative and significantly below our target level of 15% of budgeted expenditures.

The Unreserved Fund Balance at June 30 was negative \$1,780,145 compared to a negative \$1,821,113 last year and the moving average was also negative at \$1,434,211 compared to \$1,470,930 last year. These amounts improve during the year as the reserves change.

## Clear Creek School District RE-1

### Balance Sheet As of 06/30/2019

Fiscal Year: 2018/2019

#### ASSETS

|                                       |                |
|---------------------------------------|----------------|
| Cash in Banks and On Hand             |                |
| In Banks (+)                          | \$5,289,180.76 |
| Petty Cash Funds (+)                  | \$199.99       |
| Sub-total : Cash in Banks and On Hand | \$5,289,380.75 |
| Receivables                           |                |
| Property Taxes Receivable (+)         | \$ 36,232.96   |
| Receivable from County                | \$212,175.55   |
| Other Accounts Receivable (+)         | \$ 54,195.61   |
| Sub-total : Receivables               | \$302,604.12   |

**Total : ASSETS** \$5,591,984.87

#### LIABILITIES

|                                   |              |
|-----------------------------------|--------------|
| Accounts Payable                  |              |
| Vendors                           | \$ 72,364.43 |
| Charter School                    | \$ 35,233.18 |
| Accrued and Withheld Benefits (+) | \$ 12,812.87 |
| Sub-total : Accounts Payable      | \$120,410.48 |
| Accrued Liabilities               |              |
| Salaries and Benefits Payable (+) | \$641,273.69 |
| Sub-total : Accrued Liabilities   | \$641,273.69 |
| Due to or -from Other Funds       |              |
| All Other Funds (Net) (+)         | \$188,282.46 |
| Sub-total : Due to Other Funds    | \$188,282.46 |

**Total : LIABILITIES** \$949,966.63

#### FUND BALANCE

|   |                  |
|---|------------------|
| Beginning Fund Balance                              |                  |
| Beginning Balance, Net of Changes in Reserves (+)   | -\$1,728,858.25  |
| Current Year Operating Changes                      |                  |
| YTD Revenues (-)                                    | \$10,322,112.17  |
| Revenue Allocations and Transfers (-)               | (\$1,887,820.37) |
| Current Year Expenditures (+)                       | (\$8,485,577.79) |
| Sub-total : Current Year Operating Changes          | (\$ 51,285.99)   |
| Sub-total: Beginning Balance plus Operating Changes | -\$1,780,144.24  |
| Fund Reserves                                       |                  |
| Tabor 3 percent Reserve (+)                         | \$291,209.00     |
| Reserved for Long-Term Obligations (+)              | \$6,130,953.48   |
| Sub-total : Fund Reserves                           | \$6,422,162.48   |

**Total : FUND BALANCE** \$4,642,018.24

**Total LIABILITIES + FUND BALANCE** \$5,591,984.87

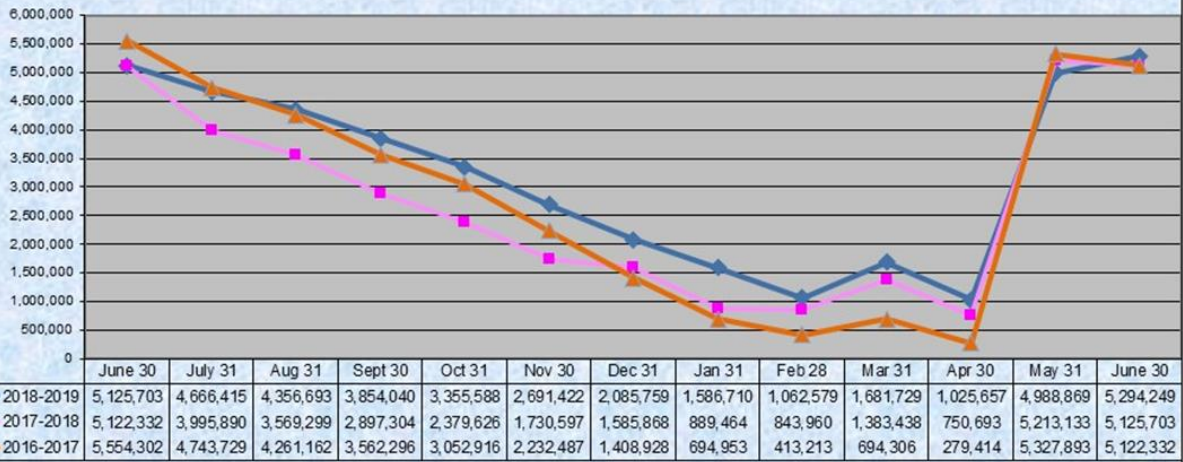
End of Report

**SUMMARY OF CASH ACTIVITY**  
**General Fund**  
**Fiscal Year-to-Date through**  
**June 30, 2019**

*Prior Y-T-D*

|  |                        |                        |
|--|------------------------|------------------------|
| <b>BEGINNING BALANCE</b>                           | \$ 5,125,703.24        | \$ 5,122,432.11        |
| <b>RECEIPTS</b>                                    |                        |                        |
| County Tax and Other Remittances                   | 7,307,941.43           | 1,781,563.80           |
| State Equalization                                 | 1,414,109.41           | 365,458.46             |
| Categorical Buyout to CDE                          | -                      | -                      |
| State Transportation Reimbursement                 | 208,247.93             | 218,530.85             |
| Other State Supplementary Funding                  | 365,411.83             | 206,310.53             |
| Interest Earnings                                  | 71,206.09              | 22,320.87              |
| Other Receipts (Facilities rent, field trips, etc) | 615,166.57             | 256,739.25             |
| Reimbursements from Other Funds                    | 269,920.15             | 730,726.30             |
| Receipts for Other Funds (Grants Receipts)         | 368,039.48             | 236,586.71             |
| State interest-free loans                          | -                      | -                      |
| Total Receipts                                     | <u>10,620,042.89</u>   | <u>3,818,236.77</u>    |
| <b>DISBURSEMENTS</b>                               |                        |                        |
| Payroll  | (7,232,166.32)         | (5,176,922.58)         |
| Vendor   | (2,840,408.54)         | (2,174,236.59)         |
| Remit receipts to other fund                       | (2,292.00)             | (1,284.90)             |
| Transfers to Charter School                        | (885,390.30)           | (604,786.38)           |
| State loan repayments                              | -                      | -                      |
| Total Disbursements                                | <u>(10,960,257.16)</u> | <u>(7,957,230.45)</u>  |
| <b>Cash Flow Loans from or (to) Other Funds</b>    | <u>508,760.40</u>      | <u>400,000.00</u>      |
| <b>ENDING BALANCE</b>                              | <u>\$ 5,294,249.37</u> | <u>\$ 1,383,438.43</u> |
| <b>Year-to-Date Change in Account Balance</b>      | \$ 168,546.13          | \$ (3,738,993.68)      |

### CASH BALANCE HISTORY General Fund



Borrowed amounts included in balances above:

|           |         |         |         |
|-----------|---------|---------|---------|
| 2017/2018 |         |         |         |
| 2016/2017 | 400,000 | 400,000 | 600,000 |
| 2015/2016 | 500,000 | 500,000 | 835,000 |

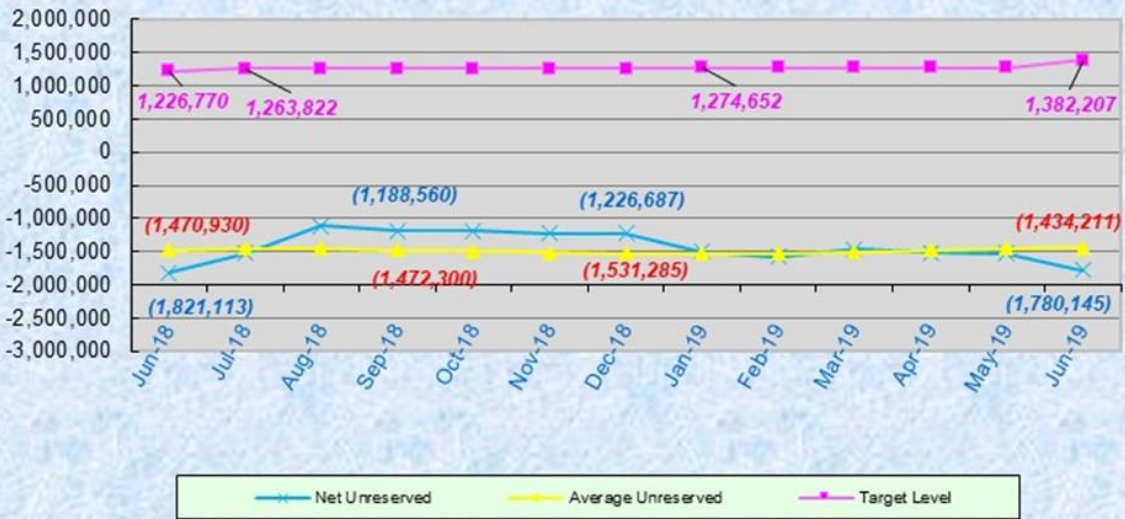
## Clear Creek School District RE-1

### COMPOSITION OF FUND BALANCE

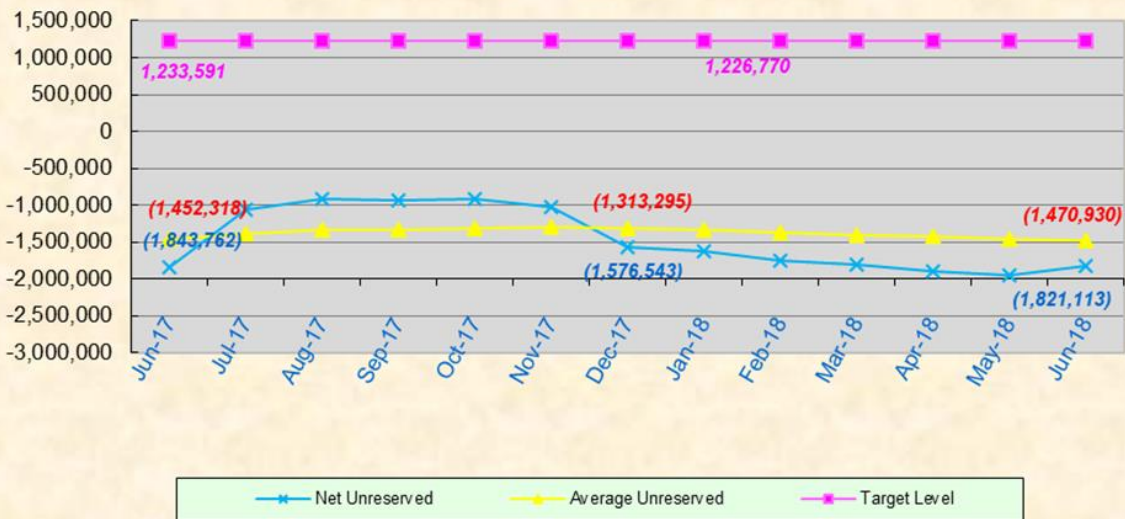
at 6/30/2019

|                              |                         |
|------------------------------|-------------------------|
| Reserves:                    |                         |
| Tabor 3% Reserve             | 291,209                 |
| Special Reserves for         |                         |
| L/T Portion of ee contract   | 0                       |
| L/T Portion of VERI oblig.   | 69,049                  |
| L/T Portion of Sick/Vacation | 240,392                 |
| Unaccrued Summer Payroll     | 0                       |
| Operating requirements       | 5,821,513               |
| Total Special Reserves       | <u>6,130,954</u>        |
| Total Reserved               | <u>6,422,163</u>        |
| Unreserved*                  | <u>(1,780,145)</u>      |
| Total Fund Balance           | <u><u>4,642,018</u></u> |

### UNRESERVED FUND BALANCE HISTORY General Fund 2018-2019



### UNRESERVED FUND BALANCE HISTORY General Fund 2017-2018



**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|                                    | <u>Prior Year To Date</u> | <u>Year To Date</u> | <u>Revised</u>   | <u>%</u>         | <u>Budget Balance</u> |                |
|------------------------------------|---------------------------|---------------------|------------------|------------------|-----------------------|----------------|
|                                    | <u>% of budg</u>          |                     | <u>Budget</u>    |                  |                       |                |
| REVENUES                           | \$9,999,784.08            | 104.3%              | \$10,322,112.17  | \$9,797,859.00   | 105.4%                | (\$524,190.47) |
| REVENUE ALLOCATIONS AND TRANSFERS  | (\$1,665,380.39)          | 118.8%              | (\$1,887,820.37) | (\$1,309,767.62) | 144.1%                | \$578,052.75   |
| NET REVENUES                       | \$8,334,403.69            | 101.9%              | \$8,434,291.80   | \$8,488,091.38   | 99.4%                 | \$ 53,862.28   |
| EXPENDITURES                       | (\$8,298,960.71)          | 101.5%              | (\$8,485,577.79) | (\$8,497,678.30) | 99.9%                 | (\$ 12,100.51) |
| NET OPERATING SURPLUS OR (DEFICIT) | \$ 35,442.98              |                     | (\$ 51,285.99)   | (\$ 9,586.92)    |                       | \$ 41,761.77   |

**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|   | Prior Year To Date      | % rcvd        | Year To Date            | Revised Budget          | % rcvd        | Budget Balance        |
|---|-------------------------|---------------|-------------------------|-------------------------|---------------|-----------------------|
| <b>REVENUES</b>   |                         |               |                         |                         |               |                       |
| <b>STATE FORMULA REVENUES</b>                               |                         |               |                         |                         |               |                       |
| Property Taxes (+)  | \$5,753,041.21          | 99.4%         | \$4,936,376.10          | \$4,940,439.00          | 99.9%         | \$ 4,062.90           |
| Specific Ownership Taxes (+)                                | 306,567.00              | 100.0%        | 335,100.00              | 335,100.00              | 100.0%        | 0.00                  |
| Per-Pupil Equalization /                                    | 1,309,945.67            | 100.1%        | 2,054,469.21            | 2,054,469.00            | 100.0%        |                       |
| Negative Factor Taken from Equalization (+)                 | (816,881.97)            | 99.2%         | (638,022.51)            | (638,085.00)            | 100.0%        |                       |
| CDE Recission Taken from Funding (+)                        | (2,679.83)              |               | (2,337.29)              | (2,337.00)              | 100.0%        | 0.29                  |
| Sub-total : STATE FORMULA REVENUES                          | 6,549,992.08            | 99.6%         | 6,685,585.51            | 6,689,586.00            | 99.9%         | 4,063.19              |
| <b>OTHER TAX REVENUES</b>                                   |                         |               |                         |                         |               |                       |
| Property Tax - 1999 Override (+)                            | 1,055,599.03            | 99.2%         | 1,059,235.77            | 1,064,046.00            | 99.5%         | 4,810.23              |
| Property Tax - 2010 Override (+)                            | 768,977.87              | 99.2%         | 771,572.55              | 775,000.00              | 99.6%         | 3,427.45              |
| Abatements and Delinquent Taxes (+)                         | 4,264.70                | 65.6%         | (17,588.63)             | (25,830.00)             | 68.1%         | (8,241.37)            |
| Specific Ownership Taxes over Formula (+)                   | 243,618.92              | 139.2%        | 254,020.46              | 200,000.00              | 127.0%        | (54,020.46)           |
| Sub-total : OTHER TAX REVENUES                              | 2,072,460.52            | 102.6%        | 2,067,240.15            | 2,013,216.00            | 102.7%        | (54,024.15)           |
| <b>TRANSPORTATION REVENUES</b>                              |                         |               |                         |                         |               |                       |
| State Transportation Reimbursement (+)                      | 219,046.06              | 99.3%         | 213,180.30              | 210,248.00              | 101.4%        | (2,932.30)            |
| Transportation Allocation to GCS (+)                        | 81,758.74               | 90.8%         | 71,495.84               | 90,000.00               | 79.4%         | 18,504.16             |
| Field Trip and Other Charges (+)                            | 26,967.82               | 84.3%         | 35,248.51               | 19,500.00               | 180.8%        | (15,748.51)           |
| Sub-total : TRANSPORTATION REVENUES                         | 327,772.62              | 95.7%         | 319,924.65              | 319,748.00              | 100.1%        | (176.65)              |
| <b>SpEd- RELATED REVENUES</b>                               |                         |               |                         |                         |               |                       |
| ECEA & G/T Flow through from BOCES (+)                      | 175,771.68              | 99.8%         | 381,779.43              | 270,144.00              | 141.3%        | (111,635.43)          |
| ECEA High-Cost Reimb from BOCES (+)                         | 108,678.39              |               |                         |                         |               |                       |
| SpEd Charges to GCS (+)                                     | 38,652.79               | 115.4%        | 27,066.21               | 34,000.00               | 79.6%         | 6,933.79              |
| Sub-total : SpEd RELATED REVENUES                           | 323,102.86              | 154.2%        | 408,845.64              | 304,144.00              | 134.4%        | (104,701.64)          |
| <b>OTHER STATE FUNDING</b>                                  |                         |               |                         |                         |               |                       |
| ELPA  | 1,082.00                | 111.1%        | 2,627.90                | 2,365.00                | 111.1%        | (262.90)              |
| CPKP Hold-Harmless (+)                                      | 34,580.66               | 100.1%        | 36,706.74               | 36,706.00               | 100.0%        | (0.74)                |
| Small Rural Schools Funding (+)                             | 298,558.98              | 100.2%        | 296,389.88              | 296,390.00              | 100.0%        | 0.12                  |
| Supplemental At-Risk Funding (+)                            | 2,878.93                | 96.0%         | 2,240.10                | 3,000.00                | 74.7%         | 759.90                |
| Career Success Pilot (+)                                    | 553.40                  |               |                         |                         |               |                       |
| Prior Yr Equaliz & Transp Adjmts (+)                        | (2,018.40)              |               |                         |                         |               | 0.00                  |
| Sub-total : OTHER STATE FUNDING                             | 335,635.57              | 99.7%         | 337,964.62              | 338,461.00              | 99.9%         | 496.38                |
| <b>OTHER GOVERNMENT REVENUES</b>                            |                         |               |                         |                         |               |                       |
| Federal Forest Impact Funds (+)                             | 292,009.74              |               | 318,263.33              | 0.00                    |               | (318,263.33)          |
| Division of Wildlife Impact Funds (+)                       | 661.50                  | 115.6%        | 720.96                  | 572.00                  | 126.0%        | (148.96)              |
| Mineral Lease Impact Funds (+)                              | 3,838.84                | 100.0%        | 3,156.77                | 3,157.00                | 100.0%        | 0.23                  |
| Sub-total : OTHER GOVERNMENT REVENUES                       | 296,510.08              | 672.2%        | 322,141.06              | 3,729.00                | 8638.8%       | (318,412.06)          |
| <b>OTHER REVENUES</b>                                       |                         |               |                         |                         |               |                       |
| Interest Income (+)   | 38,980.27               | 111.4%        | 71,206.09               | 40,000.00               | 178.0%        | (31,206.09)           |
| Admin fee to GCS (+)  | 44,944.19               | 95.1%         | 42,474.95               | 42,475.00               | 100.0%        | 0.05                  |
| Technology fee to GCS (+)                                   |                         |               | 36,000.00               | 36,000.00               | 100.0%        |                       |
| All Other (+)   | 10,385.89               | 119.4%        | 30,729.50               | 10,500.00               | 292.7%        | (20,229.50)           |
| Sub-total : OTHER REVENUES                                  | 94,310.35               | 103.7%        | 180,410.54              | 128,975.00              | 139.9%        | (51,435.54)           |
| <b>Total : REVENUES</b>                                     | <b>\$9,999,784.08</b>   | <b>104.3%</b> | <b>\$10,322,112.17</b>  | <b>\$9,797,859.00</b>   | <b>105.4%</b> | <b>(\$524,190.47)</b> |
| <b>REVENUE ALLOCATIONS AND TRANSFERS</b>                    |                         |               |                         |                         |               |                       |
| <b>PER-PUPIL ALLOCATIONS</b>                                |                         |               |                         |                         |               |                       |
| Flow -thru to Charter School (+)                            | (898,868.23)            | 95.1%         | (849,197.58)            | (849,787.10)            | 99.9%         | (589.52)              |
| Flow -Through to CPP Preschool (+)                          | (109,988.14)            | 151.5%        | (100,505.52)            | (100,505.52)            | 100.0%        | 0.00                  |
| Sub-total : ALLOCATIONS                                     | (1,008,856.37)          | 99.1%         | (949,703.10)            | (950,292.62)            | 99.9%         | (589.52)              |
| <b>OTHER TRANSFERS</b>                                      |                         |               |                         |                         |               |                       |
| To/from Deferred Revenue Fund (+)                           | (51,938.12)             | -26.0%        | (92,620.68)             | 275,000.00              | -33.7%        | 367,620.68            |
| To Cap Reserve Fund (+)                                     | (244,500.00)            | 100.0%        | (456,421.35)            | (271,000.00)            | 168.4%        | 185,421.35            |
| To Insurance Fund (+)                                       | (100,000.00)            | 100.0%        | (110,000.00)            | (110,000.00)            | 100.0%        | 0.00                  |
| To Food Service Fund (+)                                    | (54,000.00)             | 63.5%         | (65,000.00)             | (96,000.00)             | 67.7%         | (31,000.00)           |
| From Sanitation Plant Fund (+)                              | 100.00                  |               |                         |                         |               | 0.00                  |
| Override & Fed Forest to Charter School (+)                 | (144,703.54)            | 130.4%        | (138,490.43)            | (98,381.00)             | 140.8%        | 40,109.43             |
| Small Rural Schools & Supplem At-Risk to Charter School (+) | (43,146.59)             | 100.2%        | (40,405.13)             | (41,054.00)             | 98.4%         | (648.87)              |
| Small Rural Schools Funding to CPP P/S (+)                  | (3,604.93)              |               | (4,076.25)              | (4,076.00)              | 100.0%        | 0.25                  |
| ECEA High-Cost Reimb to Charter School                      | (14,730.84)             |               | (31,103.43)             | (13,964.00)             | 222.7%        | 17,139.43             |
| Sub-total : OTHER TRANSFERS                                 | (656,524.02)            | 171.2%        | (938,117.27)            | (359,475.00)            | 261.0%        | 578,642.27            |
| <b>TOTAL REVENUE ALLOCATIONS</b>                            | <b>(\$1,665,380.39)</b> | <b>118.8%</b> | <b>(\$1,887,820.37)</b> | <b>(\$1,309,767.62)</b> | <b>144.1%</b> | <b>\$578,052.75</b>   |
| <b>NET REVENUES</b>   | <b>\$8,334,403.69</b>   | <b>101.9%</b> | <b>\$8,434,291.80</b>   | <b>\$8,488,091.38</b>   | <b>99.4%</b>  | <b>\$ 53,862.28</b>   |
| <b>INCREASE (DECREASE) IN FUND BALANCE</b>                  | <b>\$8,334,403.69</b>   | <b>101.9%</b> | <b>\$8,434,291.80</b>   | <b>\$8,488,091.38</b>   | <b>99.4%</b>  | <b>\$ 53,862.28</b>   |

End of Report



**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|   | <u>Prior Year To Date</u> |               | <u>Year To Date</u>     | <u>Revised</u>          | <u>% exp.</u> | <u>Budget Balance</u> |
|---|---------------------------|---------------|-------------------------|-------------------------|---------------|-----------------------|
|   |                           | <u>% exp.</u> |                         | <u>Budget</u>           |               |                       |
| <b>EXPENDITURES</b>                           |                           |               |                         |                         |               |                       |
| Salaries and Benefits                         |                           |               |                         |                         |               |                       |
| Salaries (-)                                  | \$4,741,825.06            | 99.4%         | \$5,004,764.64          | \$5,028,018.01          | 99.5%         | \$ 23,253.37          |
| Benefits (-)                                  | 1,484,264.71              | 95.9%         | 1,584,616.92            | 1,590,352.29            | 99.6%         | 5,735.37              |
| Sub-total : Salaries and Benefits             | <u>\$6,226,089.77</u>     | <u>98.6%</u>  | <u>\$6,589,381.56</u>   | <u>\$6,618,370.30</u>   | <u>99.6%</u>  | <u>\$ 28,988.74</u>   |
| All Other                                     |                           |               |                         |                         |               |                       |
| Purchased Professional/Technical Services (-) | \$298,923.14              | 115.6%        | \$244,636.22            | 252,371.00              | 96.9%         | 7,734.78              |
| Purchased Property Services (-)               | 411,634.85                | 175.3%        | 361,878.94              | 239,911.00              | 150.8%        | (121,967.94)          |
| Other Purchased Services (-)                  | 788,487.40                | 102.4%        | 736,687.56              | 786,458.00              | 93.7%         | 49,770.44             |
| Supplies, Books and Software (-)              | 523,638.11                | 96.3%         | 495,010.98              | 545,534.00              | 90.7%         | 50,523.02             |
| Equipment (-)                                 | 22,090.38                 | 232.5%        | 29,260.51               | 8,450.00                | 346.3%        | (20,810.51)           |
| Contingency and Other (-)                     | 28,097.06                 | 63.2%         | 28,722.02               | 46,584.00               | 61.7%         | 17,861.98             |
| Extraordinary Items (-)                       |                           |               |                         |                         |               | 0.00                  |
| Sub-total : All Other                         | <u>\$2,072,870.94</u>     | <u>111.4%</u> | <u>\$1,896,196.23</u>   | <u>\$1,879,308.00</u>   | <u>100.9%</u> | <u>(\$ 16,888.23)</u> |
| <b>Total : EXPENDITURES</b>                   | <u>\$8,298,960.71</u>     | <u>101.5%</u> | <u>\$8,485,577.79</u>   | <u>\$8,497,678.30</u>   | <u>99.9%</u>  | <u>\$ 12,100.51</u>   |
| <b>INCREASE (DECREASE) IN FUND BALANCE</b>    | <u>(\$8,298,960.71)</u>   | <u>101.5%</u> | <u>(\$8,485,577.79)</u> | <u>(\$8,497,678.30)</u> | <u>99.9%</u>  | <u>(\$ 12,100.51)</u> |

End of Report

**Clear Creek School District RE-1**

**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|  | <u>Prior Year To Date</u> | <u>% exp.</u>  | <u>Year To Date</u>     | <u>Revised Budget</u>   | <u>% exp.</u> | <u>Budget Balance</u> |
|--|---------------------------|----------------|-------------------------|-------------------------|---------------|-----------------------|
| <b>EXPENDITURES</b>                        |                           |                |                         |                         |               |                       |
| Schools                                    |                           |                |                         |                         |               |                       |
| Carlson Elementary (-)                     | \$1,384,006.70            | 98.6%          | \$1,438,105.49          | \$1,477,015.80          | 97.4%         | \$ 38,910.31          |
| King-Murphy Elementary (-)                 | 1,138,494.98              | 97.6%          | 1,252,200.96            | 1,191,321.80            | 105.1%        | (60,879.16)           |
| Clear Creek Middle (-)                     | 826,478.03                | 104.5%         | 856,304.70              | 843,425.62              | 101.5%        | (12,879.08)           |
| Clear Creek High (-)                       | <u>2,048,438.74</u>       | 95.3%          | <u>2,212,700.52</u>     | <u>2,241,264.21</u>     | 98.7%         | <u>28,563.69</u>      |
| Sub-total : Schools                        | \$5,397,418.45            | 97.9%          | \$5,759,311.67          | \$5,753,027.43          | 100.1%        | (\$ 6,284.24)         |
| Support Functions                          |                           |                |                         |                         |               |                       |
| Special Education (-)                      | 598,065.70                | 99.2%          | 542,579.96              | 589,202.00              | 92.1%         | 46,622.04             |
| Technology (-)                             | 279,635.36                | 110.1%         | 260,364.72              | 264,709.00              | 98.4%         | 4,344.28              |
| Centralized Services (-)                   | 878,506.64                | 105.3%         | 833,019.09              | 816,905.27              | 102.0%        | (16,113.82)           |
| Maintenance (-)                            | 238,399.96                | 90.0%          | 232,228.61              | 281,655.60              | 82.5%         | 49,426.99             |
| Transportation (-)                         | 865,777.47                | 116.1%         | 830,331.30              | 834,864.00              | 99.5%         | 4,532.70              |
| District-Wide Costs (-)                    | <u>41,157.13</u>          | <u>-120.6%</u> | <u>27,742.44</u>        | <u>(42,685.00)</u>      | <u>-65.0%</u> | <u>(70,427.44)</u>    |
| Sub-total : Support Functions              | \$2,901,542.26            | 108.8%         | \$2,726,266.12          | \$2,744,650.87          | 99.3%         | \$ 18,384.75          |
| <b>Total : EXPENDITURES</b>                | <u>\$8,298,960.71</u>     | 101.5%         | <u>\$8,485,577.79</u>   | <u>\$8,497,678.30</u>   | 99.9%         | <u>\$ 12,100.51</u>   |
| <b>INCREASE (DECREASE) IN FUND BALANCE</b> | <u>(\$8,298,960.71)</u>   | <u>101.5%</u>  | <u>(\$8,485,577.79)</u> | <u>(\$8,497,678.30)</u> | <u>99.9%</u>  | <u>(\$ 12,100.51)</u> |

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|   | <u>Prior Year To Date</u> |               | <u>Year To Date</u> |                | <u>Revised</u> | <u>% exp.</u> | <u>Budget Balance</u> |
|---|---------------------------|---------------|---------------------|----------------|----------------|---------------|-----------------------|
|   |                           | <u>% exp.</u> |                     |                | <u>Budget</u>  |               |                       |
| <b>EXPENDITURES</b>                           |                           |               |                     |                |                |               |                       |
| Carlson Elementary                            |                           |               |                     |                |                |               |                       |
| Salaries and Benefits (+)                     | \$1,251,401.20            | 97.8%         | \$1,297,433.23      | \$1,354,729.00 | 95.8%          | \$            | 57,295.77             |
| Purchased Professional/Technical Services (+) | 24,229.75                 | 95.8%         | 28,769.10           | 25,805.80      | 111.5%         |               | (2,963.30)            |
| Purchased Property Services (+)               | 33,904.09                 | 171.4%        | 42,416.56           | 20,495.00      | 207.0%         |               | (21,921.56)           |
| Other Purchased Services (+)                  | 6,011.42                  | 112.9%        | 7,126.02            | 5,550.00       | 128.4%         |               | (1,576.02)            |
| Supplies, Books and Software (+)              | 66,604.30                 | 93.7%         | 58,715.02           | 65,416.00      | 89.8%          |               | 6,700.98              |
| Equipment (+)                                 | 1,129.94                  | 282.5%        | 3,045.56            | 250.00         | 1218.2%        |               | (2,795.56)            |
| Dues, Contingency and Other (+)               | 726.00                    | 57.6%         | 600.00              | 4,770.00       | 12.6%          |               | 4,170.00              |
| Sub-total : Carlson Elementary                | 1,384,006.70              | 98.6%         | 1,438,105.49        | 1,477,015.80   | 97.4%          |               | 38,910.31             |
| King-Murphy Elementary                        |                           |               |                     |                |                |               |                       |
| Salaries and Benefits (+)                     | 1,031,624.93              | 97.8%         | 1,093,508.06        | 1,080,165.00   | 101.2%         | (\$           | 13,343.06)            |
| Purchased Professional/Technical Services (+) | 2,346.95                  | 158.7%        | 4,631.66            | 1,901.80       | 243.5%         |               | (2,729.86)            |
| Purchased Property Services (+)               | 36,739.02                 | 111.8%        | 82,924.37           | 34,495.00      | 240.4%         |               | (48,429.37)           |
| Other Purchased Services (+)                  | 7,449.66                  | 112.9%        | 13,070.26           | 7,558.00       | 172.9%         |               | (5,512.26)            |
| Supplies, Books and Software (+)              | 49,093.96                 | 86.1%         | 48,451.12           | 56,188.00      | 86.2%          |               | 7,736.88              |
| Equipment (+)                                 | 2,153.96                  | 195.8%        | 19.99               | 1,200.00       | 1.7%           |               | 1,180.01              |
| Dues, Contingency and Other (+)               | 9,086.50                  | 70.9%         | 9,595.50            | 9,814.00       | 97.8%          |               | 218.50                |
| Sub-total : King-Murphy Elementary            | 1,138,494.98              | 97.6%         | 1,252,200.96        | 1,191,321.80   | 105.1%         |               | (60,879.16)           |
| Clear Creek Middle                            |                           |               |                     |                |                |               |                       |
| Salaries and Benefits (+)                     | 786,799.03                | 105.5%        | 815,930.01          | 797,852.62     | 102.3%         | (\$           | 18,077.39)            |
| Purchased Professional/Technical Services (+) | 9,965.38                  | 89.5%         | 10,808.09           | 12,311.00      | 87.8%          |               | 1,502.91              |
| Purchased Property Services (+)               | 2,748.88                  | 94.5%         | 2,865.66            | 3,266.00       | 87.7%          |               | 400.34                |
| Other Purchased Services (+)                  | 7,738.54                  | 118.6%        | 8,949.90            | 6,525.00       | 137.2%         |               | (2,424.90)            |
| Supplies, Books and Software (+)              | 11,833.41                 | 82.1%         | 11,116.54           | 13,995.00      | 79.4%          |               | 2,878.46              |
| Equipment (+)                                 | 1,279.54                  | 106.6%        | 948.00              | 1,200.00       | 79.0%          |               | 252.00                |
| Dues, Contingency and Other (+)               | 6,113.25                  | 71.7%         | 5,686.50            | 8,276.00       | 68.7%          |               | 2,589.50              |
| Sub-total : Clear Creek Middle                | 826,478.03                | 104.5%        | 856,304.70          | 843,425.62     | 101.5%         |               | (12,879.08)           |
| Clear Creek High                              |                           |               |                     |                |                |               |                       |
| Salaries and Benefits (+)                     | 1,505,526.94              | 89.2%         | 1,701,887.28        | 1,758,537.41   | 96.8%          | \$            | 56,650.13             |
| Purchased Professional/Technical Services (+) | 50,544.72                 | 92.7%         | 55,579.45           | 58,807.80      | 94.5%          |               | 3,228.35              |
| Purchased Property Services (+)               | 239,050.16                | 186.8%        | 183,921.56          | 126,817.00     | 145.0%         |               | (57,104.56)           |
| Other Purchased Services (+)                  | 44,515.11                 | 93.8%         | 51,425.39           | 68,300.00      | 75.3%          |               | 16,874.61             |
| Supplies, Books and Software (+)              | 179,319.17                | 92.7%         | 180,293.06          | 196,860.00     | 91.6%          |               | 16,566.94             |
| Equipment (+)                                 | 6,085.39                  | 114.8%        | 12,814.28           | 4,300.00       | 298.0%         |               | (8,514.28)            |
| Dues, Contingency and Other (+)               | 23,397.25                 | 70.3%         | 26,779.50           | 27,642.00      | 96.9%          |               | 862.50                |
| Sub-total : Clear Creek High                  | 2,048,438.74              | 95.3%         | 2,212,700.52        | 2,241,264.21   | 98.7%          |               | 28,563.69             |
| Special Education Support                     |                           |               |                     |                |                |               |                       |
| Salaries and Benefits (+)                     | 33,488.58                 | 110.4%        | 15,956.21           | 17,115.00      | 93.2%          | \$            | 1,158.79              |
| Purchased Professional/Technical Services (+) | 3,059.05                  | 31.2%         | 14,836.70           | 7,070.00       | 209.9%         |               | (7,766.70)            |
| Purchased Property Services (+)               | 140.00                    | 56.0%         | 150.00              | 150.00         |                |               | 0.00                  |
| Other Purchased Services (+)                  | 561,378.07                | 99.9%         | 511,637.05          | 555,867.00     | 92.0%          |               | 44,229.95             |
| Supplies, Books and Software (+)              |                           | 0.0%          |                     |                |                |               | 0.00                  |
| Dues, Contingency and Other (+)               |                           |               |                     | 9,000.00       |                |               | 9,000.00              |
| Sub-total : Special Education Support         | 598,065.70                | 99.2%         | 542,579.96          | 589,202.00     | 92.1%          |               | 46,622.04             |
| Technology                                    |                           |               |                     |                |                |               |                       |
| Salaries and Benefits (+)                     | 162,616.87                | 102.7%        | 168,679.31          | 169,209.00     | 99.7%          | \$            | 529.69                |
| Purchased Professional/Technical Services (+) | 28,982.58                 | 138.7%        | 11,129.87           | 20,900.00      | 53.3%          |               | 9,770.13              |
| Purchased Property Services (+)               | 3,949.31                  | 49.4%         | 0.00                | 4,324.00       | 0.0%           |               | 4,324.00              |
| Other Purchased Services (+)                  | 69,753.18                 | 113.2%        | 62,728.98           | 65,776.00      | 95.4%          |               | 3,047.02              |
| Supplies, Books and Software (+)              | 3,611.05                  | 72.2%         | 9,583.85            | 4,500.00       | 213.0%         |               | (5,083.85)            |
| Equipment (+)                                 | 10,421.44                 | #DIV/0!       | 8,242.71            |                |                |               | (8,242.71)            |
| Dues, Contingency and Other (+)               | 300.93                    |               |                     |                |                |               | 0.00                  |
| Sub-total : Technology                        | 279,635.36                | 110.1%        | 260,364.72          | 264,709.00     | 98.4%          |               | 4,344.28              |

|   | <u>Prior Year To Date</u> | <u>% exp.</u> | <u>Year To Date</u>     | <u>Adopted Budget</u>   | <u>% exp.</u> | <u>Budget Balance</u> |
|---|---------------------------|---------------|-------------------------|-------------------------|---------------|-----------------------|
| Centralized Services (DO)   |                           |               |                         |                         |               |                       |
| Salaries and Benefits (+)   | 650,984.03                | 98.9%         | 652,191.27              | 644,635.27              | 101.2%        | (\$ 7,556.00)         |
| Purchased Professional/Technical Services (+)                     | 144,252.37                | 154.9%        | 92,154.96               | 90,520.00               | 101.8%        | (1,634.96)            |
| Purchased Property Services (+)                                   | 1,846.13                  | 68.4%         | 2,903.22                | 2,764.00                | 105.0%        | (139.22)              |
| Other Purchased Services (+)                                      | 61,410.95                 | 104.6%        | 63,878.53               | 56,332.00               | 113.4%        | (7,546.53)            |
| Supplies, Books and Software (+)                                  | 8,367.28                  | 78.4%         | 9,350.59                | 9,525.00                | 98.2%         | 174.41                |
| Equipment (+)   |                           |               |                         |                         |               | 0.00                  |
| Dues, Contingency and Other (+)                                   | 11,645.88                 | 107.0%        | 12,540.52               | 13,129.00               | 95.5%         | 588.48                |
| Sub-total : Centralized Services (DO)                             | 878,506.64                | 105.3%        | 833,019.09              | 816,905.27              | 102.0%        | (16,113.82)           |
| Maintenance   |                           |               |                         |                         |               |                       |
| Salaries and Benefits (+)   | 176,826.16                | 91.6%         | 164,856.58              | 207,343.00              | 79.5%         | \$ 42,486.42          |
| Purchased Professional/Technical Services (+)                     | 885.44                    | 18.1%         | 0.00                    | 5,239.60                | 0.0%          | 5,239.60              |
| Purchased Property Services (+)                                   | 17,232.95                 | 140.7%        | 9,418.19                | 13,600.00               | 69.3%         | 4,181.81              |
| Other Purchased Services (+)                                      | 6,837.95                  | 151.3%        | 7,611.42                | 4,520.00                | 168.4%        | (3,091.42)            |
| Supplies, Books and Software (+)                                  | 36,136.55                 | 75.7%         | 50,342.42               | 48,750.00               | 103.3%        | (1,592.42)            |
| Equipment (+)   | 480.91                    | 96.2%         | 0.00                    | 500.00                  | 0.0%          | 500.00                |
| Dues, Contingency and Other (+)                                   |                           | 0.0%          | 0.00                    | 1,703.00                | 0.0%          | 1,703.00              |
| Sub-total : Maintenance   | 238,399.96                | 90.0%         | 232,228.61              | 281,655.60              | 82.5%         | 49,426.99             |
| Transportation  |                           |               |                         |                         |               |                       |
| Salaries and Benefits (+)   | 633,514.36                | 108.6%        | 678,939.61              | 663,784.00              | 102.3%        | (\$ 15,155.61)        |
| Purchased Professional/Technical Services (+)                     | 5,613.22                  | 74.8%         | 4,263.95                | 7,500.00                | 56.9%         | 3,236.05              |
| Purchased Property Services (+)                                   | 76,024.31                 | 269.6%        | 37,279.38               | 34,000.00               | 109.6%        | (3,279.38)            |
| Other Purchased Services (+)                                      | 4,586.74                  | 65.3%         | 4,980.01                | 6,030.00                | 82.6%         | 1,049.99              |
| Fuel, Supplies, Books and Software (+)                            | 168,672.39                | 117.4%        | 127,158.38              | 150,300.00              | 84.6%         | 23,141.62             |
| Equipment (+)   | 539.20                    |               | 4,189.97                | 1,000.00                | 419.0%        | (3,189.97)            |
| Dues, Contingency and Other, net of Trip Charges to Buildings (+) | (23,172.75)               | 91.4%         | (26,480.00)             | (27,750.00)             | 95.4%         | (1,270.00)            |
| Sub-total : Transportation  | 865,777.47                | 116.1%        | 830,331.30              | 834,864.00              | 99.5%         | 4,532.70              |
| District-Wide Costs   |                           |               |                         |                         |               |                       |
| Purchased Professional/Technical Services (+)                     | 29,043.68                 | 97.2%         | 22,462.44               | 22,315.00               | 100.7%        | (\$ 147.44)           |
| Other Purchased Services (+)                                      | 18,805.78                 | 188.1%        | 5,280.00                | 10,000.00               | 52.8%         | 4,720.00              |
| ACA Insurance Exchange Fees                                       |                           | 0.0%          |                         |                         |               | 0.00                  |
| Contingency and Other (+)   | (6,692.33)                |               | 0.00                    | (75,000.00)             |               | (75,000.00)           |
| Sub-total : District-Wide Costs                                   | 41,157.13                 |               | 27,742.44               | (42,685.00)             |               | (70,427.44)           |
| <b>Total : EXPENDITURES</b>                                       | <b>\$8,298,960.71</b>     | <b>101.5%</b> | <b>\$8,485,577.79</b>   | <b>\$8,497,678.30</b>   | <b>99.9%</b>  | <b>\$ 12,100.51</b>   |
| <b>INCREASE (DECREASE) IN FUND BALANCE</b>                        | <b>(\$8,298,960.71)</b>   | <b>101.5%</b> | <b>(\$8,485,577.79)</b> | <b>(\$8,497,678.30)</b> | <b>99.9%</b>  | <b>(\$ 12,100.51)</b> |

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|  | <u>Prior Year To Date</u> |               | <u>Year To Date</u>     |                         | <u>Revised</u> | <u>% exp.</u>         | <u>Budget Balance</u>      |
|--|---------------------------|---------------|-------------------------|-------------------------|----------------|-----------------------|----------------------------|
|  |                           | <u>% exp.</u> |                         |                         | <u>Budget</u>  |                       | <u>under (over) budget</u> |
| <b>EXPENDITURES</b>                        |                           |               |                         |                         |                |                       |                            |
| District Centralized Services              |                           |               |                         |                         |                |                       |                            |
| General (VERI and other) (-)               | \$ 87,789.15              | 91.1%         | \$ 58,739.30            | \$ 71,705.27            | 81.9%          | \$ 12,965.97          |                            |
| Board of Education (-)                     | 113,993.45                | 154.0%        | 88,849.70               | 77,316.25               | 114.9%         | (11,533.45)           |                            |
| Marketing (-)                              | 22,385.76                 | 87.4%         | 23,889.12               | 25,625.00               | 93.2%          | 1,735.88              |                            |
| Superintendent (-)                         | 191,557.46                | 105.1%        | 202,653.35              | 188,196.25              | 107.7%         | (14,457.10)           |                            |
| HR and Office Support (-)                  | 103,427.81                | 119.5%        | 93,271.72               | 91,538.50               | 101.9%         | (1,733.22)            |                            |
| Health Services (-)                        | 55,049.55                 | 114.4%        | 51,401.87               | 33,445.00               | 153.7%         | (17,956.87)           |                            |
| Business and Accounting (-)                | 150,456.65                | 93.5%         | 156,503.24              | 165,167.00              | 94.8%          | 8,663.76              |                            |
| District Grants Coordination (-)           | 395.00                    |               |                         | 395.00                  | 0.0%           | 395.00                |                            |
| District Assessments (Testing) (-)         | 9,906.95                  | 76.6%         | 3,578.81                | 8,732.00                | 41.0%          | 5,153.19              |                            |
| Gifted/Talented Coordination (-)           | 56,297.08                 | 97.7%         | 60,547.12               | 63,715.00               | 95.0%          | 3,167.88              |                            |
| District Curriculum Developmt (-)          |                           |               |                         |                         |                | 0.00                  |                            |
| District Staff Development (-)             | 690.00                    | 34.5%         | 60.00                   | 0.00                    |                | (60.00)               |                            |
| District Data Collection (-)               | 68,971.56                 |               | 72,863.58               | 73,438.00               | 99.2%          | 574.42                |                            |
| Teacher Induction and Mentoring (-)        | 17,586.22                 | 99.9%         | 20,661.28               | 17,632.00               | 117.2%         | (3,029.28)            |                            |
| Sub-total : District Centralized Services  | \$878,506.64              | 105.3%        | \$833,019.09            | \$816,905.27            | 102.0%         | (\$ 16,113.82)        |                            |
| Special Education Support                  |                           |               |                         |                         |                |                       |                            |
| General (-)                                | 295,278.32                | 106.0%        | 216,462.95              | 261,129.00              | 82.9%          | 44,666.05             |                            |
| Speech and Language (-)                    | 65,057.61                 | 88.0%         | 77,380.87               | 79,691.00               | 97.1%          | 2,310.13              |                            |
| Early Childhood / Preschool (-)            | 16,294.04                 | 77.8%         | 13,500.00               | 14,000.00               | 96.4%          | 500.00                |                            |
| Student Support Services (-)               | 57,557.49                 | 83.7%         | 59,506.76               | 60,551.00               | 98.3%          | 1,044.24              |                            |
| Psychology (-)                             | 42,336.58                 | 66.3%         | 83,032.97               | 69,740.00               | 119.1%         | (13,292.97)           |                            |
| Hearing Impaired Support (-)               | 31,130.35                 | 288.2%        | 8,799.91                | 10,800.00               | 81.5%          | 2,000.09              |                            |
| Staff Support (-)                          | 90,411.31                 | 105.1%        | 83,896.50               | 84,291.00               | 99.5%          | 394.50                |                            |
| Other / Contingency (-)                    |                           |               |                         | 9,000.00                | 0.0%           | 9,000.00              |                            |
| Sub-total : Special Education Support      | \$598,065.70              | 99.2%         | \$542,579.96            | \$589,202.00            | 92.1%          | \$ 46,622.04          |                            |
| Technology Support                         |                           |               |                         |                         |                |                       |                            |
| Instructional Support (-)                  | 307.72                    |               | 835.72                  |                         |                | (835.72)              |                            |
| Student Support (-)                        | 7,295.35                  |               |                         |                         |                |                       |                            |
| Staff Support (-)                          | 249,880.11                | 100.0%        | 241,462.56              | 257,033.00              | 93.9%          | 15,570.44             |                            |
| Central Support (-)                        | 22,152.18                 | 553.8%        | 18,066.44               | 7,676.00                | 235.4%         | (10,390.44)           |                            |
| Sub-total : Technology Support             | \$279,635.36              | 110.1%        | \$260,364.72            | \$264,709.00            | 98.4%          | \$ 4,344.28           |                            |
| <b>Total : EXPENDITURES</b>                | <b>\$1,756,207.70</b>     | <b>103.8%</b> | <b>\$1,635,963.77</b>   | <b>\$1,670,816.27</b>   | <b>97.9%</b>   | <b>\$ 34,852.50</b>   |                            |
| <b>INCREASE (DECREASE) IN FUND BALANCE</b> | <b>(\$1,756,207.70)</b>   | <b>103.8%</b> | <b>(\$1,635,963.77)</b> | <b>(\$1,670,816.27)</b> | <b>97.9%</b>   | <b>(\$ 34,852.50)</b> |                            |

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 06/30/2019**

Fiscal Year: 2018-2019

|   | Prior Year To Date |        | Year To Date | Revised      | % exp. | Budget Balance      |
|---|--------------------|--------|--------------|--------------|--------|---------------------|
|   | \$                 | % exp. | \$           | Budget       |        | under (over) budget |
| <b>EXPENDITURES</b>   |                    |        |              |              |        |                     |
| General District  |                    |        |              |              |        |                     |
| VERI and Sick Leave Pay (-)                                       | \$ 82,653.56       | 91.4%  | \$ 53,702.17 | \$ 71,705.27 | 74.9%  | \$ 18,003.10        |
| Detention Center Charge (-)                                       | 5,135.59           | 85.6%  | 5,037.13     |              |        | (5,037.13)          |
| Sub-total : General   | 87,789.15          | 91.1%  | 58,739.30    | 71,705.27    | 81.9%  | 12,965.97           |
| Board of Education  |                    |        |              |              |        |                     |
| Salaries and Benefits (-)   | 23,907.26          | 104.8% | 24,482.33    | 23,985.25    | 102.1% | (497.08)            |
| Legal Services (-)  | 68,048.34          | 272.2% | 26,417.50    | 30,000.00    | 88.1%  | 3,582.50            |
| Other Purchased Professional/Technical Services (Audit, CASB) (-) | 9,719.58           | 66.3%  | 22,177.38    | 9,990.00     | 222.0% | (12,187.38)         |
| Travel and Registrations (-)                                      | 3,679.60           | 147.2% | 4,996.20     | 3,750.00     | 133.2% | (1,246.20)          |
| Supplies, Books (-)   | 160.69             | 16.1%  | 122.19       | 250.00       | 48.9%  | 127.81              |
| Board Meeting Meals (-)   | 1,081.98           | 216.4% | 2,012.65     | 700.00       | 287.5% | (1,312.65)          |
| Memberships (CASB) (-)  | 7,396.00           | 97.7%  | 8,641.45     | 8,641.00     | 100.0% | (0.45)              |
| Sub-total : Board of Education                                    | 113,993.45         | 154.0% | 88,849.70    | 77,316.25    | 114.9% | (11,533.45)         |
| Marketing   |                    |        |              |              |        |                     |
| Purchased Professional/Technical Services (-)                     | 21,460.00          | 104.0% | 21,394.99    | 20,625.00    | 103.7% | (769.99)            |
| Printing and Publishing (-)                                       | 319.50             | 6.6%   | 2,244.13     | 4,390.00     | 51.1%  | 2,145.87            |
| Dues and Memberships (-)  | 606.26             | 346.4% | 250.00       | 610.00       | 41.0%  | 360.00              |
| Sub-total : Marketing   | 22,385.76          | 87.4%  | 23,889.12    | 25,625.00    | 93.2%  | 1,735.88            |
| Superintendent  |                    |        |              |              |        |                     |
| Salaries and Benefits (-)   | 184,070.88         | 103.6% | 197,715.87   | 184,516.25   | 107.2% | (13,199.62)         |
| Purchased Professional/Technical Services (CADI and Other) (-)    | 4,375.15           |        |              |              |        | 0.00                |
| Travel, Registrations and Teleph. (-)                             | 1,501.43           | 47.7%  | 2,709.59     | 2,100.00     | 129.0% | (609.59)            |
| Supplies, Books and Software (-)                                  | 31.95              | 9.1%   | 5.99         | 200.00       | 3.0%   | 194.01              |
| Meals and Entertainment - Non Travel (-)                          | 398.05             |        | 985.90       | 200.00       | 493.0% | (785.90)            |
| Membership Dues (-)   | 1,180.00           | 100.0% | 1,236.00     | 1,180.00     | 104.7% | (56.00)             |
| Sub-total : Superintendent  | 191,557.46         | 105.1% | 202,653.35   | 188,196.25   | 107.7% | (14,457.10)         |
| HR and Office Support   |                    |        |              |              |        |                     |
| Salaries and Benefits (-)   | 55,591.21          | 98.5%  | 61,711.21    | 58,171.50    | 106.1% | (3,539.71)          |
| Purchased Professional/Technical Services (Consultant) (-)        |                    |        | 3,600.00     | 1,800.00     | 200.0% | (1,800.00)          |
| Purchased Professional/Technical Services (CBI, SurveyMonkey) (-) | 15,583.42          | 519.4% | 2,258.20     | 3,000.00     | 75.3%  | 741.80              |
| Purchased Services - Software (-)                                 | 9,729.44           | 81.1%  | 5,935.15     | 10,000.00    | 59.4%  | 4,064.85            |
| Purchased Services - Copier and Other (-)                         | 1,846.13           | 80.3%  | 2,410.20     | 2,214.00     | 108.9% | (196.20)            |
| Legal Notices and Advertising (-)                                 | 11,095.30          | 221.9% | 8,809.16     | 7,500.00     | 117.5% | (1,309.16)          |
| Telephone and Postage (-)   | 1,942.74           | 130.2% | 2,705.35     | 2,000.00     | 135.3% | (705.35)            |
| Travel and Registrations (-)                                      | 953.80             | 47.7%  | 1,097.96     | 1,200.00     | 91.5%  | 102.04              |
| Supplies, Books (-)   | 6,086.77           | 160.2% | 3,891.49     | 4,800.00     | 81.1%  | 908.51              |
| Membership Dues (-)   | 599.00             | 116.3% | 853.00       | 853.00       | 100.0% | 0.00                |
| Sub-total : HR and Office Support                                 | 103,427.81         | 119.5% | 93,271.72    | 91,538.50    | 101.9% | (1,733.22)          |
| Health Services   |                    |        |              |              |        |                     |
| Salaries and Benefits (-)   | 54,325.42          | 114.6% | 50,629.87    | 31,895.00    | 158.7% | (18,734.87)         |
| Purchased Professional/Technical Services (-)                     | 0.00               |        | 677.00       | 500.00       | 135.4% | (177.00)            |
| Supplies and Repairs (-)  | 13.69              | 4.6%   |              | 250.00       | 0.0%   | 250.00              |
| Nurse Travel (-)  | 710.44             | 177.6% | 95.00        | 800.00       | 11.9%  | 705.00              |
| Sub-total : Health Services                                       | 55,049.55          | 114.4% | 51,401.87    | 33,445.00    | 153.7% | (17,956.87)         |
| Business and Accounting   |                    |        |              |              |        |                     |
| Salaries and Benefits (-)   | 140,287.68         | 93.2%  | 144,080.89   | 154,187.00   | 93.4%  | 10,106.11           |
| Purchased Professional/Technical Services - Bond Agent (-)        | 250.00             | 83.3%  | 250.00       | 250.00       | 100.0% | 0.00                |
| Purchased Services - Software (-)                                 | 7,818.68           | 102.9% | 8,209.61     | 8,210.00     | 100.0% | 0.39                |
| Purchased Services - Shredding (-)                                |                    |        | 273.12       | 150.00       |        | (123.12)            |
| Repairs (-)   |                    |        |              |              |        | 0.00                |
| Travel and Registrations (-)                                      | 219.02             | 36.5%  | 357.18       | 400.00       | 89.3%  | 42.82               |
| Supplies, Books and Equipment (-)                                 | 191.65             | 38.3%  | 1,772.37     | 300.00       | 590.8% | (1,472.37)          |
| Membership Dues (-)   | 749.00             | 124.8% | 650.00       | 750.00       | 86.7%  | 100.00              |
| Bank Charges and Late Fees (-)                                    | 940.62             |        | 910.07       | 920.00       | 98.9%  | 9.93                |
| Sub-total : Business and Accounting                               | 150,456.65         | 93.5%  | 156,503.24   | 165,167.00   | 94.8%  | 8,663.76            |
| District Grants Coordination                                      |                    |        |              |              |        |                     |
| Purchased Professional/Technical Services (-)                     | 395.00             |        | 0.00         | 395.00       | 0.0%   | 395.00              |
| Sub-total : Grants Coordination                                   | 395.00             |        | 0.00         | 395.00       |        | 395.00              |

|   | <u>Prior Year To Date</u> | <u>Year To Date</u> | <u>Approved Budget</u> | <u>% exp.</u>         | <u>Budget Balance under (over) budget</u> |                       |
|---|---------------------------|---------------------|------------------------|-----------------------|---|-----------------------|
|   |                           | <u>% exp.</u>       |                        |                       |   |                       |
| District Assessments (Testing)                |                           |                     |                        |                       |   |                       |
| Salaries and Benefits (-)                     | 2,356.95                  | 97.1%               | 2,403.68               | 2,432.00              | 98.8%                                     | 28.32                 |
| Purchased Services - NWEA, ACT, PLAN (-)      | 7,550.00                  | 71.9%               | 1,175.13               | 6,300.00              | 18.7%                                     | 5,124.87              |
| Travel (-)                                    |                           |                     |                        | 0.00                  |   | 0.00                  |
| Testing Equipment (-)                         |                           |                     |                        | 0.00                  |   | 0.00                  |
| Sub-total : Assessments                       | 9,906.95                  | 76.6%               | 3,578.81               | 8,732.00              | 41.0%                                     | 5,153.19              |
| District Staff Development                    |                           |                     |                        |                       |   |                       |
| Salaries and Benefits (-)                     |                           |                     |                        |                       |   | 0.00                  |
| Purchased Professional/Technical Services (-) | 340.00                    | 68.0%               | 60.00                  |                       |   | (60.00)               |
| Travel and Registrations (-)                  |                           | 0.0%                |                        |                       |   | 0.00                  |
| Supplies (-)                                  |                           | 0.0%                |                        |                       |   | 0.00                  |
| Meals for Meetings (-)                        | 350.00                    |                     |                        |                       |   | 0.00                  |
| Sub-total : Staff Development                 | 690.00                    |                     | 60.00                  | 0.00                  |   | (60.00)               |
| District Data Collection                      |                           |                     |                        |                       |   |                       |
| Salaries and Benefits (-)                     | 53,706.56                 | 99.6%               | 56,893.89              | 57,138.00             | 99.6%                                     | 244.11                |
| Purchased Services - Inf Campus (-)           | 15,265.00                 | 94.2%               | 15,573.00              | 16,000.00             | 97.3%                                     | 427.00                |
| Purchased Services - Shredding (-)            |                           |                     | 219.90                 | 200.00                |   | (19.90)               |
| Travel (-)                                    |                           |                     | 176.79                 |                       |   | (176.79)              |
| Supplies (-)                                  |                           | 0.0%                |                        | 100.00                | 0.0%                                      | 100.00                |
| Sub-total : Data Collection                   | 68,971.56                 |                     | 72,863.58              | 73,438.00             |   | 574.42                |
| Teacher Induction and Mentoring               |                           |                     |                        |                       |   |                       |
| Salaries and Benefits (-)                     | 17,586.22                 | 99.9%               | 20,661.28              | 17,632.00             | 117.2%                                    | (3,029.28)            |
| Sub-total : Induction and Mentoring           | 17,586.22                 |                     | 20,661.28              | 17,632.00             |   | (3,029.28)            |
| District Gifted / Talented Coordination       |                           |                     |                        |                       |   |                       |
| Salaries and Benefits (-)                     | 67,173.13                 | 171.8%              | 70,580.06              | 73,648.00             | 95.8%                                     | 3,067.94              |
| Reimb from BOCES IP Grant (-)                 | (30,674.84)               |                     | (30,669.98)            | (30,675.00)           | 100.0%                                    | (5.02)                |
| Travel and Registrations (-)                  | (367.18)                  |                     |                        |                       |   | 0.00                  |
| Supplies, Books (-)                           |                           | 0.0%                |                        | 100.00                | 0.0%                                      | 100.00                |
| BOCES Service Charges                         | 19,990.97                 | 111.1%              | 20,637.04              | 20,467.00             | 100.8%                                    | (170.04)              |
| Membership Dues (-)                           | 175.00                    |                     |                        | 175.00                | 0.0%                                      | 175.00                |
| Sub-total : Gifted/Talented Coord.            | 56,297.08                 |                     | 60,547.12              | 63,715.00             |   | 3,167.88              |
| Safety and Security Coordination              |                           |                     |                        |                       |   |                       |
| Safety Meeting Supplies (-)                   |                           |                     |                        |                       |   | 0.00                  |
| Sub-total : Safety and Security Coord.        | 0.00                      |                     | 0.00                   | 0.00                  |   | 0.00                  |
| <b>Total : EXPENDITURES</b>                   | <b>\$878,506.64</b>       | <b>105.3%</b>       | <b>\$833,019.09</b>    | <b>\$816,905.27</b>   | <b>102.0%</b>                             | <b>(\$ 16,113.82)</b> |
| <b>INCREASE (DECREASE) IN FUND BALANCE</b>    | <b>(\$878,506.64)</b>     | <b>105.3%</b>       | <b>(\$833,019.09)</b>  | <b>(\$816,905.27)</b> | <b>102.0%</b>                             | <b>\$ 16,113.82</b>   |

End of Report

**Clear Creek School District RE-1**  
**Operating Statement with Budget For the Period 7/01/2018 through 6/30/2019**

Fiscal Year: 2018-2019

|  | 2018/2019        |                   | (over) under<br>budget |
|--|------------------|-------------------|------------------------|
|  | Revised Budget   | Actual            |                        |
| <b>CAPITAL RESERVE FUND (PROJECT EXPENDITURES)</b>             |                  |                   |                        |
| Carlson Elementary   |                  |                   |                        |
| Partial carpet replacement                                     | 11,535           | 11,535.00         | 0                      |
| Repaint exterior trim  | 6,100            | 6,100.00          | 0                      |
| Boiler replacement (to be reimb. From bond proceeds)           | 243,520          | 243,519.50        | 1                      |
| Upgrade exterior lighting to LED (net of rebate)               | 3,229            | 3,228.69          | 0                      |
| School security project - panic bar on fence gate              | 1,800            |                   | 1,800                  |
| Replace failed convection oven                                 |                  | 4,150.00          | (4,150)                |
| King-Murphy Elementary   |                  |                   |                        |
| Backup generator replacement (to be reimb. From bond proceeds) | 59,124           | 59,124.00         | 0                      |
| Partial carpet replacement                                     | 4,375            | 4,375.00          | 0                      |
| Augmentation pond flow recorders                               | 5,000            |                   | 5,000                  |
| Replace kitchen refrigerator                                   | 2,845            | 2,845.00          | 0                      |
| Replace well pump  | 4,625            | 4,625.00          | 0                      |
| Upgrade exterior lighting to LED (net of rebate)               | 6,630            | 6,245.00          | 385                    |
| Install ramp between upper and lower preschool playground      | 9,200            | 9,200.00          | 0                      |
| Install bulletproof glass in office window                     | 1,860            | 1,860.10          | (0)                    |
| Middle School  |                  |                   |                        |
| (none)   |                  |                   | 0                      |
| High School  |                  |                   |                        |
| Irrigation pond relining, replace pump and piping              | 280,000          | 216,774.24        | 63,226                 |
| Repair pond approach road and fence                            |                  | 42,531.91         | (42,532)               |
| Replace field striper (net of Booster contribution)            | 2,316            | 2,316.28          | (0)                    |
| Replace gym scoreboard   | 14,284           | 14,283.37         | 1                      |
| Replace broken library chairs                                  |                  | 4,083.80          | (4,084)                |
| Upgrade auxiliary gym lighting to LED                          | 4,200            | 4,200.00          | 0                      |
| Replace failed HVAC fire dampers (35)                          | 18,330           | 18,330.00         | 0                      |
| Special Education  |                  |                   |                        |
| Phonak student audiology equipment                             | 2,046            | 2,045.99          | 0                      |
| Technology   |                  |                   |                        |
| Elem chromebooks and carts, smartboards                        | 84,000           | 85,944.33         | (1,944)                |
| MS chromebooks, carts and laptops                              | 40,000           | 33,207.44         | 6,793                  |
| HS printers and other computer equipment replacements          | 20,000           | 3,614.62          | 16,385                 |
| District Admin laptops   | 2,000            |                   | 2,000                  |
| Building Admin laptops   | 2,604            |                   | 2,604                  |
| Technology department replacements                             |                  | 1,624.59          | (1,625)                |
| Central technology servers                                     | 15,000           |                   | 15,000                 |
| Maintenance  |                  |                   |                        |
| (None)   |                  |                   | 0                      |
| Transportation   |                  |                   |                        |
| Dodge Journey  | 22,591           | 22,590.90         | 0                      |
| Chevrolet 12 passenger van                                     | 15,200           | 15,200.00         | 0                      |
| Old MS Building / District Office                              |                  |                   |                        |
| (none)   |                  |                   | 0                      |
| IS Football Field  |                  |                   |                        |
| (none)   |                  |                   | 0                      |
|  | <b>\$882,414</b> | <b>823,554.76</b> | <b>58,859</b>          |



|  | 2018/2019      |          | (over) under<br>budget |
|--|----------------|----------|------------------------|
|  | Revised Budget | Actual   |                        |
| <b>TUITIONED PRESCHOOL FUND</b>                          |                |          |                        |
| CARLSON ELEMENTARY                                       |                |          |                        |
| Tuition revenues   | 35,949         | 36,513   | (564)                  |
| Expenditures   |                |          |                        |
| Salaries and benefits                                    | 18,847         | 26,787   | (7,940)                |
| Supplies and other                                       | 1,350          | 6        | 1,344                  |
| Total  | 20,197         | 26,793   | (6,596)                |
| Net result surplus or (loss)                             | 15,752         | 9,719    | 6,033                  |
| KING-MURPHY ELEMENTARY                                   |                |          |                        |
| Tuition revenues   | 42,640         | 53,325   | (10,685)               |
| Expenditures   |                |          |                        |
| Salaries and benefits                                    | 74,006         | 62,796   | 11,210                 |
| Supplies and other                                       | 806            | 456      | 350                    |
| Total  | 74,812         | 63,252   | 11,560                 |
| Net result surplus or (loss)                             | (32,172)       | (9,927)  | (22,245)               |
| <b>CPP PRESCHOOL FUND</b>                                |                |          |                        |
| CARLSON ELEMENTARY                                       |                |          |                        |
| CPP revenues   | 87,396         | 87,396   | -                      |
| CPP share of Small Rural Funding                         | 4,076          | 4,076    | -                      |
| Expenditures   |                |          |                        |
| Salaries and benefits                                    | 95,193         | 114,670  | (19,477)               |
| Supplies and other                                       | 3,395          | 2,691    | 704                    |
| Total  | 98,588         | 117,360  | (18,772)               |
| Net result surplus or (loss)                             | (7,116)        | (25,888) | 18,772                 |
| KING-MURPHY ELEMENTARY                                   |                |          |                        |
| Tuition revenues   | 13,109         | 13,109   | -                      |
| Expenditures   |                |          |                        |
| Salaries and benefits                                    |                | -        | -                      |
| Supplies and other                                       | 300            | 100      | 200                    |
| Total  | 300            | 100      | 200                    |
| Net result surplus or (loss)                             | 12,809         | 13,010   | (200)                  |
| <b>FOOD SERVICE FUND</b>                                 |                |          |                        |
| Revenues, before transfer from General Fund              |                |          |                        |
| Meal sales revenues                                      | 100,410        | 113,261  | (12,851)               |
| Federal subsidy  | 88,106         | 83,162   | 4,944                  |
| State matching and subsidies                             | 3,364          | 3,906    | (542)                  |
| Special functions and other                              | 600            | -        | 600                    |
| Interest earnings  |                |          | -                      |
| USDA Commodities received                                | 15,000         | 11,549   | 3,451                  |
| Total revenues   | 207,480        | 211,878  | (4,398)                |
| Expenditures   |                |          |                        |
| Direct costs   |                |          |                        |
| Wages and benefits                                       | 147,643        | 98,660   | 48,983                 |
| Food and supplies, including commodities received        | 85,988         | 102,870  | (16,882)               |
| Total direct costs                                       | 233,631        | 201,530  | 32,101                 |
| Indirect costs   |                |          |                        |
| Salaries and benefits                                    | 65,295         | 70,738   | (5,443)                |
| Purchased services                                       | 3,130          | 4,495    | (1,365)                |
| Repairs and maintenance                                  | 1,500          | -        | 1,500                  |
| Total indirect costs                                     | 69,925         | 75,233   | (5,308)                |
| Total expenditures                                       | 303,556        | 276,763  | 26,793                 |
| Net result surplus or (loss) before General Fund support | (96,076)       | (64,885) | 31,191                 |
| Transfer from General Fund                               | 96,000         | 65,000   | 31,000                 |