

Beaverton Rural Schools Budget to Actual	2018-19 Actual (or Final Budget)	2019-20 Original Budget	2019-20 Amended Budget	Quarterly Year to Date	2019-20 Original Budget	2019-20 Original Budget	Budget and Year-to-Date Notes/Assumptions
Beginning Fund Balance	\$ 742,113.00	\$ 295,058.00	\$ -	9/30/2019	Over/(Under)	Percent to Date	
Revenue							
Local Revenue	\$ 2,714,673.00	\$ 2,714,673.00	\$ -	\$ 2,175,905.05	\$ (538,767.95)	80%	
State Revenue	\$ 7,154,448.00	\$ 6,965,777.00	\$ -	\$ -	\$ (6,965,777.00)	0%	Budgeted loss of 50 Students and Foundation increase of \$100/student
Federal Revenue	\$ 830,361.00	\$ 767,455.00	\$ -	\$ 1,927.00	\$ (765,528.00)	0%	
Other Revenue	\$ 46,861.00	\$ 27,372.00	\$ -	\$ 15,146.23	\$ (12,225.77)	55%	
Total Revenue	\$ 10,746,343.00	\$ 10,475,277.00	\$ -	\$ 2,192,978.28	\$ (8,282,298.72)	21%	
Expenditure							
Instruction (1xx)							
Basic Programs	\$ 4,883,911.00	\$ 4,608,430.00	\$ -	\$ 973,589.04	\$ (3,634,840.96)	21%	
Added Needs	\$ 2,160,318.00	\$ 2,099,010.00	\$ -	\$ 391,903.97	\$ (1,707,106.03)	19%	
Adult and Continued Education	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total Instruction	\$ 7,044,229.00	\$ 6,707,440.00	\$ -	\$ 1,365,493.01	\$ (5,341,946.99)	20%	
Support Services (2xx)							
Pupil	\$ 467,869.00	\$ 452,020.00	\$ -	\$ 29,952.15	\$ (422,067.85)	7%	
Instructional Staff	\$ 421,322.00	\$ 263,897.00	\$ -	\$ 60,869.12	\$ (203,027.88)	23%	
General Administration	\$ 311,075.00	\$ 305,724.00	\$ -	\$ 65,910.60	\$ (239,813.40)	22%	
School Administration	\$ 537,008.00	\$ 545,763.00	\$ -	\$ 119,172.69	\$ (426,590.31)	22%	
Business	\$ 329,003.00	\$ 296,693.00	\$ -	\$ 54,878.82	\$ (241,814.18)	18%	
Operations and Maintenance	\$ 759,282.00	\$ 751,203.00	\$ -	\$ 195,030.16	\$ (556,172.84)	26%	
Transportation	\$ 561,399.00	\$ 557,561.00	\$ -	\$ 90,765.43	\$ (466,795.57)	16%	
Central	\$ 334,880.00	\$ 287,589.00	\$ -	\$ 31,117.52	\$ (256,471.48)	11%	
Other Support Services	\$ 223,755.00	\$ 225,206.00	\$ -	\$ 16,085.99	\$ (209,120.01)	7%	
Total Support Services	\$ 3,945,593.00	\$ 3,685,656.00	\$ -	\$ 663,782.48	\$ (3,021,873.52)	18%	
Community Services	\$ 3,111.00	\$ 3,111.00	\$ -	\$ 285.20	\$ (2,825.80)	9%	
Building Improvement Services	\$ 4,799.00	\$ 4,799.00	\$ -	\$ -	\$ (4,799.00)	0%	
Debt Service	\$ 195,666.00	\$ 195,666.00	\$ -	\$ 5,599.89	\$ (190,066.11)	3%	
Outgoing Transfers & Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Total Expenditure	\$ 11,193,398.00	\$ 10,596,672.00	\$ -	\$ 2,035,160.58	\$ (8,561,511.42)	19%	
Revenue less Expenditure	\$ (447,055.00)	\$ (121,395.00)	\$ -	\$ 157,817.70	\$ 279,212.70	-130%	
Ending Fund Balance	\$ 295,058.00	\$ 173,663.00	\$ -				

Projected Cash Flow	First Quarter		
	Jul-19	Aug-19	Sep-19
Beginning Cash Balance	\$ 845,901.00	\$ 901,592.00	\$ 1,198,894.00
Receipts			
State Aid	\$ 640,000.00	\$ 640,000.00	\$ -
Property Taxes	\$ 172,386.00	\$ 683,899.00	\$ 1,574,223.00
Federal Grants	\$ 13,000.00	\$ -	\$ 98,475.00
Note Proceeds	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ -	\$ -	\$ -
Total Receipts	\$ 825,386.00	\$ 1,323,899.00	\$ 1,672,698.00
Disbursements			
Payroll	\$ 270,000.00	\$ 405,000.00	\$ 270,000.00
ORS Payments	\$ 60,000.00	\$ 90,000.00	\$ 60,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 361,695.00	\$ 453,597.00	\$ 430,490.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ 78,000.00	\$ 78,000.00	\$ 78,000.00
Total Disbursements	\$ 769,695.00	\$ 1,026,597.00	\$ 838,490.00
Net Change	\$ 55,691.00	\$ 297,302.00	\$ 834,208.00
Ending Cash Balance	\$ 901,592.00	\$ 1,198,894.00	\$ 2,033,102.00

Projected Cash Flow	Second Quarter		
	Oct-19	Nov-19	Dec-19
Beginning Cash Balance	\$ 2,033,102.00	\$ 1,893,604.00	\$ 1,767,829.00
Receipts			
State Aid	\$ 630,000.00	\$ 630,000.00	\$ 630,000.00
Property Taxes	\$ 117,866.00	\$ 16,974.00	\$ 25,617.00
Federal Grants	\$ 65,636.00	\$ 10,251.00	\$ -
Note Proceeds	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ -	\$ -	\$ -
Total Receipts	\$ 813,502.00	\$ 657,225.00	\$ 655,617.00
Disbursements			
Payroll	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00
ORS Payments	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 545,000.00	\$ 375,000.00	\$ 545,000.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ 78,000.00	\$ 78,000.00	\$ 78,000.00
Total Disbursements	\$ 953,000.00	\$ 783,000.00	\$ 953,000.00
Net Change	\$ (139,498.00)	\$ (125,775.00)	\$ (297,383.00)
Ending Cash Balance	\$ 1,893,604.00	\$ 1,767,829.00	\$ 1,470,446.00

Projected Cash Flow	Third Quarter		
	Jan-20	Feb-20	Mar-20
Beginning Cash Balance	\$ 1,470,446.00	\$ 999,195.00	\$ 1,073,937.00
Receipts			
State Aid	\$ 630,000.00	\$ 630,000.00	\$ 630,000.00
Property Taxes	\$ 3,640.00	\$ 26,612.00	\$ -
Federal Grants	\$ 48,109.00	\$ 161,130.00	\$ 161,130.00
Note Proceeds	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ -	\$ -	\$ -
Total Receipts	\$ 681,749.00	\$ 817,742.00	\$ 791,130.00
Disbursements			
Payroll	\$ 405,000.00	\$ 270,000.00	\$ 270,000.00
ORS Payments	\$ 90,000.00	\$ 60,000.00	\$ 60,000.00
Note Payments	\$ -	\$ -	\$ -
Accounts Payable	\$ 580,000.00	\$ 335,000.00	\$ 335,000.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ 78,000.00	\$ 78,000.00	\$ 78,000.00
Total Disbursements	\$ 1,153,000.00	\$ 743,000.00	\$ 743,000.00
Net Change	\$ (471,251.00)	\$ 74,742.00	\$ 48,130.00
Ending Cash Balance	\$ 999,195.00	\$ 1,073,937.00	\$ 1,122,067.00

Projected Cash Flow	Fourth Quarter		
	Apr-20	May-20	Jun-20
Beginning Cash Balance	\$ 1,122,067.00	\$ 965,197.00	\$ 698,327.00
Receipts			
State Aid	\$ 630,000.00	\$ 630,000.00	\$ 630,000.00
Property Taxes	\$ -	\$ -	\$ -
Federal Grants	\$ 161,130.00	\$ 161,130.00	\$ 161,130.00
Note Proceeds	\$ -	\$ -	\$ 1,200,000.00
Transfers	\$ -	\$ -	\$ -
Other Receipts	\$ -	\$ -	\$ -
Total Receipts	\$ 791,130.00	\$ 791,130.00	\$ 1,991,130.00
Disbursements			
Payroll	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00
ORS Payments	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Note Payments	\$ -	\$ -	\$ 1,228,440.00
Accounts Payable	\$ 540,000.00	\$ 650,000.00	\$ 470,000.00
Debt Service	\$ -	\$ -	\$ -
Other Disbursements	\$ 78,000.00	\$ 78,000.00	\$ 78,000.00
Total Disbursements	\$ 948,000.00	\$ 1,058,000.00	\$ 2,106,440.00
Net Change	\$ (156,870.00)	\$ (266,870.00)	\$ (115,310.00)
Ending Cash Balance	\$ 965,197.00	\$ 698,327.00	\$ 583,017.00

Actual Cash Flow	First Quarter					
	Jul-19	Variance	Aug-19	Variance	Sep-19	Variance
Beginning Cash Balance	\$ 1,407,539.73	66.40%	\$ 1,830,523.24	103.03%	\$ 1,971,901.50	64.48%
Receipts						
State Aid	\$ 643,640.47	0.57%	\$ 649,235.71	1.44%	\$ -	
Property Taxes	\$ 283,242.19	64.31%	\$ 430,337.67	-37.08%	\$ 1,427,933.00	-9.29%
Federal Grants	\$ 173,768.36	1236.68%	\$ 59,684.51	DIV/0	\$ 1,201.01	-98.78%
Note Proceeds	\$ -		\$ -		\$ -	
Transfers			\$ -		\$ -	
Other Receipts	\$ 18,268.12	DIV/0	\$ 95,879.66	DIV/0	\$ 33,301.09	DIV/0
Total Receipts	\$ 1,118,919.14	35.56%	\$ 1,235,137.55	-6.70%	\$ 1,462,435.10	-12.57%
Disbursements						
Payroll	\$ 244,211.79	-9.55%	\$ 352,056.34	-13.07%	\$ 245,045.83	-9.24%
ORS Payments	\$ 206,886.00	244.81%	\$ 254,800.88	183.11%	\$ 58,964.11	-1.73%
Note Payments	\$ -		\$ -		\$ -	
Accounts Payable	\$ 169,778.38	-53.06%	\$ 344,839.02	-23.98%	\$ 359,442.64	-16.50%
Debt Service	\$ -		\$ -		\$ -	
Other Disbursements	\$ 75,059.46	-3.77%	\$ 142,063.05	82.13%	\$ 86,722.00	11.18%
Total Disbursements	\$ 695,935.63	-9.58%	\$ 1,093,759.29	6.54%	\$ 750,174.58	-10.53%
<i>Net Change</i>	\$ 422,983.51		\$ 141,378.26		\$ 712,260.52	
Ending Cash Balance	\$ 1,830,523.24	103.03%	\$ 1,971,901.50	64.48%	\$ 2,684,162.02	32.02%

Actual Cash Flow	Actual 2018-19	Projected 2018-19	Percent Difference
Beginning Cash Balance	\$ 1,407,539.73	\$ 845,901.00	166.40%
Receipts			
State Aid	\$ 1,292,876.18	\$ 6,950,000.00	-81.40%
Property Taxes	\$ 2,141,512.86	\$ 2,621,217.00	-18.30%
Federal Grants	\$ 234,653.88	\$ 1,041,121.00	-77.46%
Note Proceeds	\$ -	\$ 1,200,000.00	-100.00%
Transfers	\$ -	\$ -	
Other Receipts	\$ 147,448.87	\$ -	
Total Receipts	\$ 3,816,491.79	\$ 11,812,338.00	-67.69%
Disbursements			
Payroll	\$ 841,313.96	\$ 3,510,000.00	-76.03%
ORS Payments	\$ 520,650.99	\$ 780,000.00	-33.25%
Note Payments	\$ -	\$ 1,228,440.00	-100.00%
Accounts Payable	\$ 874,060.04	\$ 5,620,782.00	-84.45%
Debt Service	\$ -	\$ -	
Other Disbursements	\$ 303,844.51	\$ 936,000.00	-67.54%
Total Disbursements	\$ 2,539,869.50	\$ 12,075,222.00	-78.97%
<i>Net Change</i>	\$ 1,276,622.29	\$ (262,884.00)	-585.62%
Ending Cash Balance	\$ 2,684,162.02	\$ 583,017.00	360.39%