

Lowell School District

45 S. Moss St. ♦ Lowell, Oregon 97452 ♦ (541) 937-2105

Board of Director's Meeting

June 19, 2017

Professional Development Center

6:00 pm - Executive Session

6:45 pm – Budget Hearing followed by Supplemental Budget Hearing

7:00 pm - Public Session

AGENDA

The Lowell School Board encourages public input. Persons wishing to address the Board on school related issues, are invited to do so, either when the item is presented on the agenda, or under the "Public Comments" section. In the interest of time and order, presentations from the public are limited to three (3) minutes per person, and the total time for individual agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from members of the public in attendance. If you wish to speak under Public Comments, please complete a Public Comment Form and turn it in to the Assistant to the Superintendent. The Board requests complaints or charges against an employee be held in Executive Session. Individuals who require disability-related accommodations or modifications to participate in the Board meeting should contact the Superintendent in writing prior to the meeting.

1.0 OPENING BUSINESS—Professional Development Center—6:00 pm

- 1.1 Call to Order
- 1.2 Public Comment on Executive Session Topics
- 1.3 Convene to Executive Session

2.0 EXECUTIVE SESSION—Superintendent's Office Conference Room

- 2.1 Pursuant to ORS 192.660(2)(i)
 - To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing.
 - 2.1.1 Discussion of Superintendent's Annual Objectives and Evaluation Process
- 2.2 Pursuant to ORS 192.660 (2) (d).
 - To conduct deliberations with persons designated by the governing body to carry on labor negotiations.
- 2.3 Pursuant to ORS 192.660 (2)(f)
 - To consider records exempt by law from public inspection.
- 2.4 Return to Public Session/Public Hearing

3.0 BUDGET HEARING (PUBLIC HEARING)—Professional Development Center—6:45 pm

- 3.1 2017-2018 Lowell School District Budget and Tax Levy (Attachment)
- 3.2 Public input and discussion
- 3.3 Close budget and tax levy hearing
 - 3.3.1 **Open Public Hearing 2016-2017 Supplemental Budget**
 - 3.3.1.1 2016-17 Supplemental Budget (Attachment)
 - 3.3.1.2 Public input and discussion
 - 3.3.1.3 Close budget hearing

4.0 OPENING OF PUBLIC SESSION—Professional Development Center—7:00 pm

4.1 Public Session Call to Order

4.2 Pledge of Allegiance

4.3 Attendance:

___ Joyce Donnell, Chair

___ Dennis McCallum, Vice-Chair

___ Suzanne Kintzley

___ Mike Galvin

___ Jim Chapman

___ Walt Hanline, Ed. D., Superintendent

___ Kay Graham, Secondary Principal

___ Johnie Matthews, Elementary Principal

___ Chelsea Byrne, Student Body Representative

___ Michelle Stephens, Assistant to the Superintendent

Approval of Agenda – June 19, 2017

Recommendation: Approval of Agenda

MOTION: ___ 2nd: ___ AYES: ___ NOES: ___ ABSTAIN: ___

5.0 COMMUNITY/SCHOOL PRESENTATIONS

***Those that have received commendations or made presentations will have an opportunity to be excused at this time.*

6.0 PUBLIC COMMENT

***Opportunity for Citizens to address items not on the Agenda. Persons wishing to address the Board on any school related issue not listed elsewhere on the agenda are invited to do so now. Board Members are limited, but not required, to give a brief response to public statements or questions regarding non-agenda items.*

7.0 CONSENT AGENDA—consolidated motion

***The purpose of the Consent Agenda is to expedite action on routine agenda items. These items will be acted upon with one motion, second and approval of the Board, unless a member of the board or public wishes to pull the item for individual discussion and action. All matters listed under Consent Agenda are those on which the board has previously deliberated or can be classified as routine items of business. **There will be no separate discussion of these items prior to the vote by the Board unless members of the Board, staff, or public request specific items to be discussed or pulled from the Consent Agenda.** Members of the public who wish to speak on an item must first fill out a public comment card.*

7.1 Board Minutes from May 22, 2017 Board Meeting (Attachment)

7.2 Check Register: 30050-30165 (Attachment)

7.3 Ratification of Employment Form (Attachment)

MOTION: ___ 2nd: ___ AYES: ___ NOES: ___ ABSTAIN: ___

8.0 ACTION DISCUSSION

8.1 Recommendation: Approve Resolution 2016-17-7 to Adopt the 2016-17 Supplemental Budget—
Referred by Mr. Standridge; Presented by Dr. Hanline (Refer to Attachment 3.3.1.1)

Explanatory Statement: All fiscal decisions must be approved by the Lowell School Board

MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

8.2 Recommendation: Approve Resolution 2016-17-8 to Adopt the 2017-18 Budget and Certify the Tax Levy—Referred by Mr. Standridge; Presented by Dr. Hanline (Refer to Attachment 3.1)

Explanatory Statement: All fiscal decisions must be approved by the Lowell School Board

MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

8.3 Recommendation: 1st and 2nd reading and approval of Wellness Policy EFA—Presented by Dr. Hanline (Attachment)

Explanatory Statement: Board approval is required for all policy adoption

MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

8.4 Recommendation: Approve Lowell School District sponsoring a low cost/free pre-school—Recommended by Mr. Chapman; Presented by Mr. Matthews

Explanatory Statement: Mr. Chapman would like to discuss the advantages of having a pre-school that is low cost/free in this community because other resources have not been available

MOTION: _____ 2nd: _____ AYES: _____ NOES: _____ ABSTAIN: _____

9.0 INFORMATION AND STUDY

9.1 Facility Update/Report—Presented by Mr. Matthews

9.2 Utility Report—Referred by Ms. Weathers (Attachment)

9.3 Bridge Charter Academy Report—Presented by Mr. Matthews

9.4 Mountain View Academy Financial Report—Referred by Ms. Weathers (Attachment)

9.5 Bridge Charter Academy Financial Report—Referred by Ms. Weathers (Attachment)

9.6 Financial Report—Referred by Mr. Standridge (Attachment)

9.7 Activities Fund Report—Referred by Ms. Weathers (Attachment)

9.8 Student Body Representative Report—Presented by Ms. Byrne

9.8.1 Introduction of New Student Body Representative

9.8.2 Recognition of Ms. Byrne's Service to the Board

9.8.3 Review of the role and expectations of a Student Board Member

9.9 Secondary Principal's Report—Presented by Ms. Graham

9.10 Elementary Principal's Report—Presented by Mr. Matthews

9.11 Superintendent's Report—Presented by Dr. Hanline

9.12 Board Members' Report

10.0 ADJOURNMENT

Any documents that are public records and are provided attachments to public session items on this agenda are accessible to the public on the District's Website, with the exception of documents provided at the time of the meeting. Documents that are public records, and are provided at the time of the meeting to a majority of the Board regarding a public session item, will be made available for public inspection upon request to the Superintendent's Assistant.

LOWELL SCHOOL DISTRICT NO. 71**Resolution No. 2016-17-8****Resolution Adopting the Budget**

BE IT RESOLVED, that the Board of Directors of the Lowell School District hereby adopts the budget for 2017-18 in a total sum of \$10,353,949 now on file in the district administration office.

Resolution Making Appropriations

BE IT RESOLVED, that for the fiscal year beginning July 1, 2017, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed.

Appropriation Category	Fund Name				All Funds Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
1000 - Instruction	4,112,008	572,606	0	0	
2000 - Support Services	2,142,884	368,827	0	0	
3000 - Community/Enterprise	0	391,716	0	0	
4000 - Facilities Acquisition	0	0	0	1,230,000	
5100 - Debt Service	0	86,200	388,645	0	
5200 - Interfund Transfers	444,779	32,645	0	0	
6000 - Contingency	544,729	38,910	0	0	
Appropriation Total	7,244,400	1,490,904	388,645	1,230,000	10,353,949
7000 - Unappropriated	0	0	0	0	0
Budget Total	7,244,400	1,490,904	388,645	1,230,000	10,353,949

Resolution Imposing and Categorizing the Tax

Permanent tax rate subject to the Education Limitation: \$5.0409 per \$1,000 of assessed value.

Adopted by the Board of Directors of Lowell School District No. 71, Lane County Oregon this 19th day of June 2017.

Board Chair

Superintendent/Secretary to the Board

Lowell School District No. 71**Resolution No.2016-17-7****RESOLUTION ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATION**

BE IT RESOLVED that the Board of Directors for Lowell School District #71 hereby adopts the following supplemental budget for the fiscal year 2016-17 which increases the total budget by \$1,838,000 to the sum of \$10,282,409 now on file at the Office of the Superintendent.

BE IT RESOLVED that the amounts for fiscal year 2016-17 and for the purposes shown below are hereby appropriated and increase the total appropriation of all funds by \$1,838,000 to the sum of \$10,282,409.

SUMMARY OF SUPPLEMENTAL BUDGET**Fund: General Fund**

Resource	Amount	Requirement	Amount
	\$ -	1000 Instruction Services	\$ (328,000)
		2000 Support Services	320,000
		5200 Transfer to other Funds	8,000
Revised Total Resources	\$ 6,716,300	Revised Total Requirements	\$ 6,716,300

Comments:

Shift appropriations for additional expenses in facility repairs/improvements, transportation, technology and equipment acquisition. Increase transfers to support additional debt service for the acquisition of a tractor. Reduce appropriation for charter school payments that were budgeted at an anticipated ADM level that was more than actual.

Fund: Special Revenue Fund

Resource	Amount	Requirement	Amount
Miscellaneous Revenue	\$ 20,000	1000 Instruction Services	\$ 110,000
Federal Revenue	65,000	2000 Support Services	255,000
Proceeds from Debt	255,000	3000 Community/Enterprise	(25,000)
Revised Total Resources	\$ 1,515,892	Revised Total Requirements	\$ 1,515,892

Comments:

Increase appropriations for the acquisition of two school buses funded with debt proceeds. Increase personnel costs in the Food Service Fund that are funded by additional revenue. Shift appropriations in the Student Activity fund to record the correct account codes for the financial activities during the year.

Fund: Debt Service Fund

Resource	Amount	Requirement	Amount
Transfers from Other Funds	\$ 8,000	5100 Debt Service	\$ 8,000
Revised Total Resources	\$ 317,645	Revised Total Requirements	\$ 317,645

Comments:

Additional debt service for the acquisition of a tractor.

Fund: Capital Projects Fund

Resource	Amount	Requirement	Amount
Proceeds from Debt	\$ 790,000	2000 Support Services	\$ 300,000
State Grants	\$ 700,000	4000 Facilities	\$ 1,190,000
Transfer From General Fund	\$ -		
Beginning Fund Balance	\$ -		
Revised Total Resources	\$ 1,732,572	Revised Total Requirements	\$ 1,732,572

Comments:

Appropriate the funds received from the issuance of debt for the acquisition of modular buildings. Increase appropriation for architect and construction activities related to Seismic Grant proceeds.

Oregon School Boards Association Selected Sample Policy

Code: **EFA**
Adopted: **Required Adoption**

Local Wellness Program

The district is committed to the optimal development of every student and believes that a positive, safe and health-promoting learning environment is necessary for students to have the opportunity to achieve personal, academic, developmental and social success.

To help ensure students possess the knowledge and skills necessary to make healthy choices for a lifetime, the superintendent shall prepare and implement a comprehensive district nutrition program consistent with state and federal requirements for districts sponsoring the National School Lunch Program (NSLP) and/or the School Breakfast Program (SBP). The program shall reflect the Board's commitment to providing adequate time for instruction that fosters healthy eating through nutrition education and promotion, serving healthy and appealing foods at district schools, developing food-use guidelines for staff and establishing liaisons with nutrition service providers, as appropriate.

The input of staff (including, but not limited to, physical education and school health professionals), students, parents, the public, the Board, school administrators, representatives of the school food authority and public health professionals will be encouraged in the development of wellness policy. ~~[The Board shall establish a Wellness Advisory Committee to advise the district in the creation of the local wellness policy.]~~ The superintendent ~~[or designee]~~ will develop ~~[administrative regulations]~~ ~~[guidelines]~~ as necessary to implement the goals of the local wellness plan and ensure compliance of such policy.

WELLNESS POLICY IMPLEMENTATION, MONITORING, ACCOUNTABILITY AND COMMUNITY ENGAGEMENT

Implementation Plan

The district shall develop and maintain a plan to manage and coordinate the implementation of this wellness policy.

The plan will:

1. Delineate roles, responsibilities, actions and timelines specific to each school;
2. Include information about who will be responsible to make what change, by how much, where and when;
3. Include specific goals and objectives for nutrition standards for all foods and beverages available on the school campus, and in food and beverage marketing; and
4. Include specific goals and objectives for nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness.

In an effort to measure the implementation of this policy, the Board designates the ~~{superintendent}~~ ~~{district principals}~~ or their designees, as the ~~{person}~~ ~~{people}~~ who will be responsible for ensuring each school meets the goals outlined in this policy.

Record Keeping

The district will retain the following records to document compliance with the requirements of the wellness policy at the district's ~~{administrative offices}~~.

5. The written wellness policy;
6. Documentation demonstrating that the policy has been made available to the public;
7. Documentation of efforts to review and update the local wellness policy, including an indication of who is involved in the update and the methods the district uses to make stakeholders aware of their ability to participate;
8. Documentation to demonstrate compliance with the annual public notification requirements;
9. The most recent assessment on the implementation of the local wellness policy;
10. Documentation demonstrating the most recent assessment on the implementation of the local wellness policy has been made available to the public.

Annual Notification of Policy

The district will make available to the public annually, an assessment of the implementation, including the extent to which the schools are in compliance with policy, how the policy compares to model policy and a description of the progress being made in attaining the goals of the policy. The district will make this information available ~~{through the district website and/or districtwide communications}~~. The district will also publicize the name and contact information of the district or school official(s) leading and coordinating the policy, as well as information on how the public can get involved with the local wellness policy.

Triennial Progress Assessments

At least once every three years, the district will evaluate compliance with the local wellness policy, to assess the implementation of the policy and produce a triennial progress report that will include:

11. The extent to which schools under the jurisdiction of the district are in compliance with the policy;
12. The extent to which the district's policy compares to model wellness policy; and
13. A description of the progress made in attaining the goals of the district's policy.

The district ~~{or school}~~ will actively notify households/families of the availability of the triennial progress report.

Revisions and Updating the Policy

The district will update or modify the local wellness policy based on the results of the ~~annual~~ School Health Index¹ and ~~triennial~~ assessments and/or as district priorities change; community needs change; wellness goals are met; new health science, information and technology emerge; and new federal or state guidance or standards are issued. The local wellness policy will be assessed and updated as indicated at least every three years following the triennial assessment.

Community Involvement, Outreach and Communications

The district will actively communicate ways in which the community can participate in the development, implementation and periodic review and update of the local wellness policy through a variety of means appropriate for the district. The district will also ensure that communications are culturally and linguistically appropriate to the community, and accomplished through means similar to other ways that the district and individual schools are communicating important school information with parents.

NUTRITION PROMOTION AND NUTRITION EDUCATION

Nutrition promotion and nutrition education positively influence lifelong eating behaviors by using evidence-based techniques and nutrition messages, by creating food environments that encourage healthy nutrition choices and by encouraging participation in school meal programs. Students and staff will receive consistent nutrition messages throughout the school environment. Nutrition promotion also includes marketing and advertising nutritious foods and beverages to students and is most effective when implemented consistently through a comprehensive and multi-channel approach by staff, teachers, parents, students and the community.

School Meals

All schools within the district participate in U.S. Department of Agriculture (USDA) child nutrition programs, administered through the Oregon Department of Education (ODE), including the National School Lunch Program (NSLP), the School Breakfast Program (SBP), ~~the Fresh Fruit & Vegetable Program (FFVP), the Special Milk Program (SMP), the Summer Food Service Program (SFSP), the Supper programs or others.~~ ~~The district also operates additional nutrition-related programs and activities including Farm-to-School programs, school gardens, Breakfast in the Classroom, Mobile Breakfast carts or Grab 'n' Go Breakfast.~~

Staff Qualifications and Professional Development

All school nutrition program directors, managers and staff will meet or exceed hiring and annual continuing education/training requirements in the USDA Professional Standards for Child Nutrition Professionals.

¹If the district is using a different assessment or additional assessments, add to the list here or replace as needed.

Water

Free, safe, unflavored, drinking water will be available to all students throughout the school day and throughout every school campus. The district will make drinking water available where school meals are served during mealtimes.

Competitive Foods and Beverages

All foods and beverages outside the reimbursable school meal programs that are sold to students on the school campus during the school day ~~[and extended school day]~~ will meet or exceed the nutrition standards set by the USDA and the Oregon Smart Snacks Standards². These standards will apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, school stores and snack or food carts.

Celebrations and Rewards

All foods offered on the school campus ~~[will meet or exceed]~~ ~~[are encouraged to meet]~~ the nutrition standards set by the USDA and the Oregon Smart Snacks Standards. This includes, but is not limited to, celebrations, parties, classroom snacks brought by parents, rewards and incentives.

Fund Raising

Foods and beverages that meet or exceed the nutrition standards set by the USDA and the Oregon Smart Snacks Standards may be sold through fund raisers on the school campus during the school day.

Food and Beverage Marketing in Schools

Any foods and beverages marketed or promoted to students on the school campus during the school day will meet or exceed the nutrition standards set by the USDA and the Oregon Smart Snacks Standards.

“Food and beverage marketing” is defined as advertising and other promotion in schools. Food and beverage marketing often includes an oral, written or graphic statement made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product.

PHYSICAL ACTIVITY~~[AND PHYSICAL EDUCATION]~~

Physical activity should be included in the school’s daily education program for grades pre-K through 12 and include regular, instructional physical education, as well as co-curricular activities and recess.

~~[Physical activity during the school day (including, but not limited to, recess, classroom physical activity breaks or physical education) will not be withheld as punishment for any reason.]~~

The Board realizes that a quality physical education program is an essential component for all students to learn about and participate in physical activity. The district will develop and assess student performance

²[Oregon Department of Education, Oregon Smart Snacks Standards](#)

standards ~~and~~ program minute requirements³ in order to meet the ODE's physical education content standards ~~and~~ state law⁴. ~~Every~~ public school student in kindergarten through grade 8 shall participate in physical education for the entire school year. Students in kindergarten through grade 5 shall participate for a least 150 minutes during each school week, and students in grades 6 through 8 for at least 225 minutes per school week. At least 50 percent of the weekly physical education class time shall be devoted to actual physical activity. Instruction, provided by adequately prepared teachers, will meet the state adopted academic content standards for physical education (Oregon Revised Statute (ORS) 329.045). Teachers of physical education shall regularly participate in professional development activities.

A student with a disability shall have suitably adapted physical education incorporated as part of their individualized education program (IEP) developed under ORS 343.151. A student who does not have an IEP but has chronic health problems, other disabling conditions or other special needs that preclude them from participating in regular physical education instruction, shall have suitably adapted physical education incorporated as part of their individualized health plan, developed by the district.⁵

~~Employee Wellness~~⁶

The district encourages staff to pursue a healthy lifestyle that contributes to their improved health status, improved morale and a greater personal commitment to the school's overall wellness program. Many actions and conditions that affect the health of staff may also influence the health and learning of students. The physical and mental health of staff is integral to promoting and protecting the health of students and helps foster their academic success. The district's Employee Wellness Program will promote health, reduce risky behaviors of employees and identify and correct conditions in the workplace that can compromise the health of staff, reduce their levels of productivity, impede student success and contribute to escalating health-related costs such as absenteeism.

The district ~~will~~ ~~may~~ work with community partners to identify programs, services and/or resources to compliment and enrich employee wellness endeavors.]

³The physical education minute requirements a result of House Bill (HB) 3141 (2007) and were effective with the 2017-2018 school year. The brackets remain around this language in the sample policy EFA in anticipation of a potential two-year delay for the requirement, due to pending legislation in the current Legislative session (2017).

⁴Ibid. p. 5

⁵Ibid. p. 5

⁶[This language is optional and is not required by state or federal law.]

Other Activities that Promote Student Wellness

The district will integrate wellness activities throughout the entire school environment (districtwide), not just in the cafeterias, other food and beverage venues and physical activity facilities. The district will coordinate and integrate other initiatives related to physical activity, physical education, nutrition and other wellness components so all efforts are complimentary, not duplicated and work toward the same set of goals and objectives promoting student well-being, optimal development and strong educational outcomes.

END OF POLICY

Legal Reference(s):

[ORS 329.496](#)
[ORS 332.107](#)
[ORS 336.423](#)

[OAR 581-051-0100](#)
[OAR 581-051-0305](#)
[OAR 581-051-0306](#)

[OAR 581-051-0310](#)
[OAR 581-051-0400](#)

Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. §1758b.
National School Lunch Program, 7 C.F.R. Part 210.
School Breakfast Program, 7 C.F.R. Part 220.

R4/13/17 | PH

Lundy Elementary Heating Fuel Purchases

Lundy Elementary Square Footage: 38,062

MVA Charter West Wing Estimated Square Footage: 6,090 (16%)

Fiscal Year 2015-16					Fiscal Year 2016-17					Over/ (Under)
Delivered:	Gallons	Amount	Price/Gal	YTD Amt	Delivered:	Gallons	Amount	Price/Gal	YTD Amt	
9/22/2015	1,800	\$3,530.30	\$1.96	\$3,530.30						
				\$3,530.30	11/4/2016	1,500	\$2,791.92	\$1.86	\$2,791.92	(\$738.38)
1/4/2016	1,500	\$2,401.92	\$1.60	\$5,932.22	2/1/2017	2,200	\$4,402.81	\$2.00	\$7,194.73	\$1,262.51
3/10/2016	1,750	\$2,627.27		\$8,559.49	4/12/2017	4,000	\$8,166.00	\$2.04	\$15,360.73	\$6,801.24
Totals	5,050	\$8,559.49	\$1.69		Totals	7,700	\$15,360.73	\$1.99		\$6,801.24

Lowell High School Heating Fuel Purchases

Lowell High School Square Footage: 27,966

Fiscal Year 2015-16					Fiscal Year 2016-17					Over/ (Under)
Delivered:	Gallons	Amount	Price/Gal	YTD Amt	Delivered:	Gallons	Amount	Price/Gal	YTD Amt	
9/22/2015	2,700	\$5,295.45	\$1.96	\$5,295.45						
				\$5,295.45	11/4/2016	3,000	\$5,583.83	\$1.86	\$5,583.83	\$288.38
1/4/2016	3,000	\$4,803.83	\$1.60	\$10,099.28	2/1/2017	2,300	\$4,602.94	\$2.00	\$10,186.77	\$87.49
				\$10,099.28	2/27/2017	4,000	\$8,086.01	\$2.02	\$18,272.78	\$8,173.50
3/10/2016	2,700	\$4,053.51	\$1.50	\$14,152.79					\$18,272.78	\$4,119.99
Totals	8,400	\$14,152.79	\$1.68		Totals	9,300	\$18,272.78	\$1.96		\$4,119.99

Lundy Elementary Electricity Costs

Meter: 60122 (formerly 50288)

Lundy Buildings excluding Cafeteria and Professional Development Center

Fiscal Year 2015-16				Fiscal Year 2016-17				Over/ (Under)
End date	Usage	Amount	YTD Amt	End date	Usage	Amount	YTD	
8/16/2015	3,960	\$396.03	\$396.03	8/16/2016	4,680	\$477.44	\$477.44	\$81.41
9/16/2015	6,240	\$597.19	\$993.22	9/16/2016	6,680	\$658.39	\$1,135.83	\$142.61
10/16/2015	8,000	\$751.58	\$1,744.80	10/16/2016	8,000	\$777.81	\$1,913.64	\$168.84
11/16/2015	8,280	\$776.14	\$2,520.94	11/16/2016	10,077	\$962.38	\$2,876.02	\$355.08
12/16/2015	9,760	\$905.97	\$3,426.91	12/16/2016	10,440	\$998.57	\$3,874.59	\$447.68
1/16/2016	9,240	\$860.35	\$4,287.26	1/16/2017	10,520	\$1,005.80	\$4,880.39	\$593.13
2/16/2016	11,080	\$1,021.76	\$5,309.02	2/15/2017	12,520	\$1,186.75	\$6,067.14	\$758.12
3/16/2016	10,160	\$941.06	\$6,250.08	3/13/2017	9,920	\$951.52	\$7,018.66	\$768.58
4/16/2016	8,880	\$828.77	\$7,078.85	4/16/2017	10,800	\$1,031.14	\$8,049.80	\$970.95
5/16/2016	8,400	\$786.67	\$7,865.52	5/16/2017	9,040	\$871.91	\$8,921.71	\$1,056.19
6/16/2016	7,840	\$763.34	\$8,628.86	6/16/2017			\$8,921.71	
7/16/2016	4,640	\$473.82	\$9,102.68	7/16/2017			\$8,921.71	
Totals	96,480	\$9,102.68		Totals	92,677	\$8,921.71		

Lundy Elementary Electricity Costs

Meter: 71082

Lundy Cafeteria and Professional Development Center

Fiscal Year 2015-16				Fiscal Year 2016-17				Over/ (Under)
End date	Usage	Amount	YTD Amt	End date	Usage	Amount	YTD	
8/16/2015	3,160	\$317.77	\$317.77	8/16/2016	2,801	\$237.06	\$237.06	(\$80.71)
9/16/2015	2,876	\$289.81	\$607.58	9/16/2016	2,912	\$244.73	\$481.79	(\$125.79)
10/16/2015	2,669	\$269.44	\$877.02	10/16/2016	2,581	\$221.84	\$703.63	(\$173.39)
11/16/2015	2,504	\$247.74	\$1,124.76	11/16/2016	2,860	\$241.14	\$944.77	(\$179.99)
12/16/2015	2,605	\$257.45	\$1,382.21	12/16/2016	2,893	\$243.42	\$1,188.19	(\$194.02)
1/16/2016	2,329	\$240.71	\$1,622.92	1/16/2017	2,550	\$219.70	\$1,407.89	(\$215.03)
2/15/2016	2,544	\$261.69	\$1,884.61	2/15/2017	3,359	\$275.64	\$1,683.53	(\$201.08)
3/16/2016	2,691	\$229.45	\$2,114.06	3/15/2017	2,823	\$238.58	\$1,922.11	(\$191.95)
4/16/2016	2,687	\$229.17	\$2,343.23	4/16/2017	3,343	\$274.54	\$2,196.65	(\$146.58)
5/16/2016	2,547	\$219.49	\$2,562.72	5/16/2017	3,290	\$270.87	\$2,467.52	(\$95.20)
6/16/2016	2,662	\$227.44	\$2,790.16	6/16/2017			\$2,467.52	
7/16/2016	2,559	\$220.32	\$3,010.48	7/16/2017			\$2,467.52	
Totals	31,833	\$3,010.48		Totals	29,412	\$2,467.52		

Lowell High School Electricity Costs

Meters: 61924, 82389 (was 70132), 61910, 50287

Includes: main building, modular classrooms, north wing classrooms and woodshop

Excludes: FB scoreboard, irrigation pump, wrestling room, field lights and bus barn

Fiscal Year 2015-16				Fiscal Year 2016-17				Over/
End date	Usage	Amount	YTD	End date	Usage	Amount	YTD	(Under)
8/16/2015	5,350	\$566.00	\$566.00	8/16/2016	6,580	\$590.57	\$590.57	\$24.57
9/16/2015	8,432	\$859.01	\$1,425.01	9/16/2016	9,115	\$847.07	\$1,437.64	\$12.63
10/16/2015	14,991	\$1,416.00	\$2,841.01	10/16/2016	10,737	\$899.36	\$2,337.00	(\$504.01)
11/16/2015	13,780	\$1,299.03	\$4,140.04	11/16/2016	12,488	\$1,023.53	\$3,360.53	(\$779.51)
12/16/2015	15,072	\$1,414.11	\$5,554.15	12/16/2016	13,405	\$1,107.96	\$4,468.49	(\$1,085.66)
1/16/2016	12,523	\$1,216.29	\$6,770.44	1/16/2017	13,852	\$1,150.16	\$5,618.65	(\$1,151.79)
2/15/2016	12,432	\$1,221.62	\$7,992.06	2/15/2017	15,030	\$1,227.66	\$6,846.31	(\$1,145.75)
3/16/2016	8,320	\$618.73	\$8,610.79	3/15/2017	12,097	\$1,008.41	\$7,854.72	(\$756.07)
4/16/2016	10,843	\$894.20	\$9,504.99	4/16/2017	12,345	\$1,021.51	\$8,876.23	(\$628.76)
5/16/2016	10,728	\$882.38	\$10,387.37	5/16/2017	12,257	\$1,020.25	\$9,896.48	(\$490.89)
6/16/2016	11,683	\$976.20	\$11,363.57	6/16/2017			\$9,896.48	
7/16/2016	6,416	\$581.14	\$11,944.71	7/16/2017			\$9,896.48	
Totals	130,570	\$11,944.71		Totals	117,906	\$9,896.48		

BCA-Transportation Complex Electricity Costs

Meters: 71275, 70521, 60849, 71274, 71283, 71272, 71273

Includes: 2021, 80, 2314, 2005, 2003, 2017, 2506

Fiscal Year 2016-17			
End date	Usage	Amount	YTD
8/16/2016	3,457	\$549.54	\$549.54
9/16/2016	7,242	\$811.43	\$1,360.97
10/16/2016	6,669	\$683.19	\$2,044.16
11/16/2016	8,198	\$878.78	\$2,922.94
12/16/2016	12,194	\$1,183.57	\$4,106.51
1/16/2017	20,720	\$1,796.30	\$5,902.81
2/16/2017	18,146	\$1,598.28	\$7,501.09
3/15/2017	13,679	\$1,277.41	\$8,778.50
4/16/2017	11,928	\$1,148.43	\$9,926.93
5/16/2017	9,191	\$950.19	\$10,877.12
6/16/2017			\$10,877.12
7/16/2017			\$10,877.12
Totals	111,424	\$10,877.12	

Mountain View Charter School
2016-17 General Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul-May	Projected: Jun	Projected for Year	Over/(Under) Budget				
Resources									
State School Fund	700,837	735,386	104.9%	8,000	1.1%	743,386	42,549	6.1%	(1)
Donations		1,693				1,693	1,693		
Out of District Incentive	12,600	13,125	104.2%		0.0%	13,125	525	4.2%	
District Reimbursement	2,500			2,500	100.0%	2,500	-		
Interest/Other Income		2,469				2,469	2,469		
Total Revenues	715,937	752,673	105.1%	10,500	1.5%	763,173	47,236	6.6%	
Beginning Fund Balance	10,149	9,603	94.6%	-		9,603	(546)	-5.4%	
Total Resources	726,086	762,276	105.0%	10,500	1.4%	772,776	46,690	6.4%	
Requirements									
Salaries	390,740	29,030	7.4%	8,500	2.2%	37,530	(353,210)	-90.4%	(2)
Benefits	156,210	12,865	8.2%	3,913	2.5%	16,778	(139,432)	-89.3%	(2)
Purchased Services	128,234	479,687	374.1%	149,688	116.7%	629,375	501,141	390.8%	(2)
Supplies and Materials	29,151	20,112	69.0%	10,179	34.9%	30,291	1,140	3.9%	
Capital Outlay		-				-	-	-	
Other	5,250	6,380	121.5%		0.0%	6,380	1,130	21.5%	
Transfers		-				-	-		
Total Expenditures	709,585	548,074	77.2%	172,280	24.3%	720,354	10,770	1.5%	
Contingency/Carryover	16,501	214,202	1298.1%	(161,780)	-980.4%	52,422	35,921	217.7%	(3)
Total Requirements	726,086	762,276	105.0%	10,500	1.4%	772,776	46,690	6.4%	

(1) Student enrollment budgeted at 127; as of 5/31/17 there are 131 enrolled.

(2) Overbudget due to additional educational assistant not budgeted; expected to be mostly offset by savings from PACT agreement by year end.

(3) Projected carryover is 6.8% of total resources.

Mountain View Charter School
2016-17 Activity Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul-May	Projected: Jun	Projected for Year	Over/(Under) Budget
Resources					
Activity Fees	32,500	34,864		34,864	2,364
Total Revenues	32,500	34,864	-	34,864	2,364
Beginning Fund Balance					
Total Resources	32,500	34,864	-	34,864	2,364
Requirements					
Salaries					
Benefits					
Purchased Services					
Supplies and Materials	32,500	30,019	4,533	34,552	2,052
Capital Outlay					
Other		311		311	311
Transfers					
Total Expenditures	32,500	30,330	4,533	34,863	2,363
Contingency/Carryover	-	4,533		0	0
Total Requirements	32,500	34,864	4,533	34,864	2,364

Mountain View Charter School
2016-17 ODE Grant Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul-May	Projected: Jun	Projected for Year	Over/(Under) Budget
Resources					
Grant Funds	450,000	249,083		249,083	(200,917)
Total Revenues	450,000	249,083	-	249,083	(200,917)
Beginning Fund Balance					
Total Resources	450,000	249,083	-	249,083	(200,917)
Requirements					
Salaries		7,661		7,661	7,661
Benefits		1,339		1,339	1,339
Purchased Services	24,852	1,640		1,640	(23,212)
Supplies and Materials	425,148	250,500		241,500	(183,648)
Capital Outlay					
Other				-	-
Transfers					
Total Expenditures	450,000	261,139	-	252,139	(197,861)
Contingency/Carryover	-	(12,057)		(3,057)	(3,057)
Total Requirements	450,000	249,083	-	249,083	(200,917)

2015-16 Spending = \$128,511 leaving approximately \$60,000 remaining to be spent.

Mountain View Charter School
2016-17 Parent Fundraising Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul-May		Projected: Jun		Projected for Year	Over/(Under) Budget	
Resources								
Fundraising		7,259				7,259	7,259	
Donations		205				205		
Total Revenues		7,464		-		7,464	7,259	
Beginning Fund Balance	2,322	2,322				2,322		
Total Resources		9,786		-		9,786	7,259	
Requirements								
Salaries								
Benefits								
Purchased Services								
Supplies and Materials		6,527				6,527	6,527	
Capital Outlay								
Other						-	-	
Transfers								
Total Expenditures		6,527		-		6,527	6,527	
Contingency/Carryover		3,260				3,260	733	
Total Requirements		9,786		-		9,786	7,259	

Mt. View Academy

Monthly Check Register

As of May 31, 2017

Type	Date	Num	Name	Memo	Split	Amount
100-101 - Banner Checking						
Liability ...	05/01/2017	1794	Oregon Departmen...	1624043-5	24000 - Payroll Liabilities	-113.00
Liability ...	05/01/2017	E-pay	United States Trea...	46-4053284 QB Tracking...	-SPLIT-	-492.50
Check	05/01/2017	1795	Laurie Cardwell	Snacks for testing	410 - Supplies	-23.88
Check	05/01/2017	1796	Laurie Cardwell	April health insurance	100-473.003 Health Ins ...	-473.00
Deposit	05/02/2017			Deposit	-SPLIT-	144.45
Deposit	05/02/2017			Invoices 22-28	3299 - Reimbursements	20,622.28
Deposit	05/04/2017			Deposit	-SPLIT-	424.30
Deposit	05/05/2017			Deposit	-SPLIT-	1,177.96
Deposit	05/05/2017			Deposit	-SPLIT-	96.35
Deposit	05/11/2017			Deposit	-SPLIT-	165.00
Deposit	05/11/2017			Deposit	-SPLIT-	289.20
Check	05/18/2017	1797	CompView	Inv. 0246733-IN	480 - Computer Hardware	-44.00
Check	05/18/2017	1798	Cardwell, Kirsten C.	Prof. dev. clothing	312 - Instructional Prog. ...	-84.31
Check	05/18/2017	1799	Lane Electric	Mar/Apr electricity	325 - Electricity	-122.73
Check	05/18/2017	1800	Lifetouch NSS Acc...	Yearbook balance	410 - Supplies	-231.29
Check	05/18/2017	1801	NocTel	Mar/Apr phone service	351 - Telephone	-17.30
Check	05/18/2017	1802	OSBA	Inv. M:07031	340 - Travel/Conferences	-75.00
Check	05/18/2017	1803	Teresa Kephart	April janitorial	321 - Cleaning Services	-180.00
Check	05/18/2017	1804	Wells Fargo	Copier lease	324 - Copier Rental	-178.00
Check	05/18/2017	1805	Banner Bank	April bank charges	-SPLIT-	-1,773.82
Deposit	05/19/2017			Symantec	-SPLIT-	1,976.00
Check	05/19/2017	1806	NocTel	Invoice 170223 - Apr/May	351 - Telephone	-28.46
Deposit	05/19/2017			Deposit	-SPLIT-	1,115.00
Deposit	05/22/2017			Auto payment deposit se...	1920 - Donations	0.08
Check	05/23/2017	1807	Everbank Commer...	Inv. 4444854 - Copier lea...	324 - Copier Rental	-340.00
Check	05/23/2017	1808	Lowell School Distr...	May charges	-SPLIT-	-8,068.92
Check	05/23/2017	1809	PACT	May payroll	-SPLIT-	-42,569.92
Check	05/23/2017	1810	Sierra Springs	Inv. 15292084 052017	410 - Supplies	-184.39
Deposit	05/24/2017			Deposit	-SPLIT-	144.45
Liability ...	05/25/2017		QuickBooks Payrol...	Created by Payroll Servi...	2110 - Direct Deposit Lia...	-2,272.64
Check	05/25/2017	1811	Amy Christensen	Apr/May reimbursements	-SPLIT-	-287.99
Check	05/25/2017	1812	Smith, Dana R.	Apr/May reimbursements	318 - Non-instructional P...	-86.88
Check	05/25/2017	1813	Cardwell, Kirsten C.	May reimbursement	410 - Supplies	-17.29
Check	05/25/2017	1814	Walker, Rachel R	May reimbursement	312 - Instructional Prog. ...	-199.17
Check	05/25/2017	1815	Laurie Cardwell	DC trip expense	410 - Supplies	-50.00
Liability ...	05/25/2017	1816	Oregon Departmen...	1624043-5	24000 - Payroll Liabilities	-113.00
Liability ...	05/25/2017	E-pay	United States Trea...	46-4053284 QB Tracking...	-SPLIT-	-492.50
Deposit	05/25/2017			Deposit	-SPLIT-	192.85
Paycheck	05/26/2017	DD1239	Cardwell, Laurie K.	Direct Deposit	-SPLIT-	0.00
Check	05/26/2017	1817	Lane Electric	Apr/May electricity	325 - Electricity	-147.08
Deposit	05/26/2017			May SSF payment	3101 - State School Fun...	175,000.00
Transfer	05/31/2017			2017-18 Activity fees	100-481 Deferred Reve...	596.66
Total 100-101 - Banner Checking						143,277.51
TOTAL						143,277.51

Mt. View Academy
Balance Sheet
As of May 31, 2017

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
100-101 - Banner Checking	236,003.37
100-103 - Petty Cash	98.39
Total Checking/Savings	236,101.76
Other Current Assets	
100-132 - Interfund Receivable	36,492.60
Total Other Current Assets	36,492.60
Total Current Assets	272,594.36
TOTAL ASSETS	272,594.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
100-471.005 WBF Assess Emp	3.63
100-473.001 PERS	1,499.40
100-473.002 PERS Pickup	510.00
100-473.003 Health Ins ER	946.00
100-473.004 Workers' Comp	-327.93
100-481 Deferred Revenue	23,461.66
210-402 - Interfund Payable	36,492.60
24000 - Payroll Liabilities	71.63
Total Other Current Liabilities	62,656.99
Total Current Liabilities	62,656.99
Total Liabilities	62,656.99
Equity	
100 - 5400 - Beg. Fund Balance	956.59
200 - 5400 - Beg. Fund Balance	1,033.58
32000 - Unrestricted Net Assets	9,934.02
Net Income	198,013.18
Total Equity	209,937.37
TOTAL LIABILITIES & EQUITY	272,594.36

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17
Income							
100 - Revenues							
1510 - Interest Income	169.92	147.53	209.43	0.00	0.00	277.63	367.78
1920 - Donations	693.00	0.00	0.00	0.00	0.00	1,000.00	0.00
1990 - Other Income							
1991 -Out of District Incentive	0.00	0.00	0.00	0.00	0.00	0.00	13,125.00
1990 - Other Income - Other	0.00	0.00	0.00	0.00	450.00	0.00	0.00
Total 1990 - Other Income	0.00	0.00	0.00	0.00	450.00	0.00	13,125.00
3101 - State School Fund Grant	0.00	102,196.00	85,229.00	0.00	62,283.00	62,280.00	62,127.00
Total 100 - Revenues	862.92	102,343.53	85,438.43	0.00	62,733.00	63,557.63	75,619.78
200 - Special Revenues							
1740 - Fees	22,232.00	3,615.00	5,050.00	597.00	383.00	100.00	465.00
1990 - Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 200 - Special Revenues	22,232.00	3,615.00	5,050.00	597.00	383.00	100.00	465.00
210 - ODE Grant Award							
3299 - Reimbursements	42,722.81	39,754.83	0.00	89,978.61	52,529.78	2,655.87	818.42
Total 210 - ODE Grant Award	42,722.81	39,754.83	0.00	89,978.61	52,529.78	2,655.87	818.42
220 - Parent Fundraising							
1760 - Fundraising	0.00	0.00	0.00	30.00	706.80	737.47	3,738.77
1920 - Donations	0.00	0.00	0.00	0.00	205.00	0.00	0.00
Total 220 - Parent Fundraising	0.00	0.00	0.00	30.00	911.80	737.47	3,738.77
Total Income	65,817.73	145,713.36	90,488.43	90,605.61	116,557.58	67,050.97	80,641.97
Gross Profit	65,817.73	145,713.36	90,488.43	90,605.61	116,557.58	67,050.97	80,641.97
Expense							
100 - Expenditures							
1111 - Elementary							
111 - Licensed Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112 - Classified Salaries	0.00	235.00	0.00	0.00	0.00	0.00	0.00
121 - Substitute - Licensed	0.00	0.00	0.00	1,480.50	28.20	169.20	0.00
211 - PERS	0.00	41.45	0.00	0.00	0.00	0.00	0.00
220 - FICA	0.00	17.98	0.00	114.71	2.15	12.94	0.00
231 - Workers' Compensation	0.00	1.50	0.00	7.85	0.15	0.90	0.00
232 - Unemployment Insurance	0.00	6.11	0.00	38.50	0.74	4.40	0.00
241 - Health Insurance	64.00	0.00	64.00	237.69	0.00	29.44	0.00
310 - Instructional Services	0.00	0.00	22,111.90	22,171.13	22,248.75	22,221.21	22,278.48
389 - Instructional Assistants	0.00	0.00	1,316.74	2,811.65	3,318.76	2,781.65	1,070.62
410 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 - Textbooks	2,364.20	2,522.51	573.00	1,432.17	11.45	5,269.25	30.33
Total 1111 - Elementary	2,428.20	2,824.55	24,065.64	28,294.20	25,610.20	30,488.99	23,379.43

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17
1121 - Middle/Junior High							
111 - Licensed Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121 - Substitute - Licensed	0.00	0.00	0.00	394.80	0.00	0.00	0.00
220 - FICA	0.00	0.00	0.00	28.77	0.00	0.00	0.00
231 - Workers' Compensation	0.00	0.00	0.00	2.10	0.00	0.00	0.00
232 - Unemployment Insurance	0.00	0.00	0.00	10.26	0.00	0.00	0.00
241 - Health Insurance	0.00	0.00	0.00	33.50	0.00	19.48	0.00
310 - Instructional Services	0.00	0.00	10,867.33	11,137.52	11,068.59	11,044.05	10,884.80
389 - Instructional Assistants	0.00	0.00	232.37	0.00	0.00	0.00	0.00
410 - Supplies	0.00	21.94	0.00	0.00	0.00	0.00	0.00
420 - Textbooks	259.09	0.00	102.54	0.00	0.00	680.73	361.29
Total 1121 - Middle/Junior High	259.09	21.94	11,202.24	11,606.95	11,068.59	11,744.26	11,246.09
2130 - Health Services							
410 - Supplies	0.00	0.00	105.46	0.00	0.00	28.01	0.00
Total 2130 - Health Services	0.00	0.00	105.46	0.00	0.00	28.01	0.00
2240 - Professional Development							
312 - Instructional Prog. Impr.	0.00	233.26	0.00	0.00	79.21	608.97	97.01
318 - Non-instructional Prg Imp	0.00	0.00	347.49	0.00	0.00	175.83	137.24
Total 2240 - Professional Development	0.00	233.26	347.49	0.00	79.21	784.80	234.25
2310 - Board of Education							
340 - Travel/Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 - Supplies	0.00	0.00	0.00	0.00	19.68	0.00	0.00
651 - Liability Insurance	0.00	4,891.00	-14.00	0.00	0.00	0.00	0.00
Total 2310 - Board of Education	0.00	4,891.00	-14.00	0.00	19.68	0.00	0.00
2321 - Executive Administration							
113 - Administrative Salaries	0.00	0.00	2,833.33	2,833.33	2,833.33	2,833.33	2,833.33
114 - Managerial-Confidential	577.50	645.00	0.00	0.00	0.00	0.00	0.00
211 - PERS	101.87	113.78	499.80	491.59	499.80	516.21	499.80
220 - FICA	44.19	49.34	216.76	216.75	216.74	216.76	216.75
231 - Workers' Compensation	3.36	3.76	15.34	15.19	15.20	14.91	13.92
232 - Unemployment Insurance	15.01	16.78	73.67	73.66	73.67	73.66	34.00
241 - Health Insurance	223.50	212.50	511.00	500.00	323.00	441.00	618.00
340 - Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353 - Postage	0.00	5.71	54.76	66.00	14.05	0.00	61.45
354 - Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389 - Admin Professional Svcs	0.00	0.00	2,375.42	2,601.14	2,663.71	2,311.02	1,254.15
390 - PACT Payroll Services	0.00	0.00	2,595.48	2,717.68	2,739.37	2,738.86	2,718.67
410 - Supplies	0.00	71.98	426.64	135.99	197.14	633.69	1,183.04
640 - Dues and Fees	0.00	0.00	556.25	134.00	0.00	232.82	0.00
Total 2321 - Executive Administration	965.43	1,118.85	10,158.45	9,785.33	9,576.01	10,012.26	9,433.11

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17
2520 - Fiscal Services							
389 - Other Professional Svcs	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	3,116.67
640 - Dues and Fees	0.00	65.00	0.00	0.00	0.00	0.00	200.00
Total 2520 - Fiscal Services	1,666.67	1,731.67	1,666.67	1,666.67	1,666.67	1,666.67	3,316.67
2542 - Building Maintenance							
321 - Cleaning Services	0.00	0.00	540.00	0.00	350.00	180.00	0.00
322 - Repair and Maintenance	0.00	0.00	40.05	0.00	0.00	0.00	0.00
324 - Rentals	3,975.00	7,725.00	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00
325 - Electricity	141.50	154.91	223.72	255.56	276.16	368.01	820.51
351 - Telephone	132.27	122.28	96.33	96.98	226.87	91.87	86.87
410 - Supplies	0.00	0.00	0.00	80.97	600.39	199.58	74.41
460 - Non-consumables	0.00	0.00	206.84	0.00	0.00	0.00	75.98
653 - Property Insurance	0.00	0.00	0.00	0.00	443.00	0.00	0.00
Total 2542 - Building Maintenance	4,248.77	8,002.19	6,956.94	6,283.51	7,746.42	6,689.46	6,907.77
2550 - Transportation							
352 - Student transportation	0.00	0.00	0.00	0.00	0.00	0.00	635.62
Total 2550 - Transportation	0.00	0.00	0.00	0.00	0.00	0.00	635.62
2574 - Printing Services							
324 - Copier Rental	178.00	178.00	177.99	178.00	178.00	391.00	0.00
355 - Printing	53.65	0.00	305.28	194.52	51.58	0.00	393.43
Total 2574 - Printing Services	231.65	178.00	483.27	372.52	229.58	391.00	393.43
2661 - Technology Services							
359 - Communication Services	131.99	138.99	589.99	710.00	400.00	429.00	458.00
470 - Computer Software	39.50	0.00	60.00	0.00	0.00	17.91	30.00
Total 2661 - Technology Services	171.49	138.99	649.99	710.00	400.00	446.91	488.00
Total 100 - Expenditures	9,971.30	19,140.45	55,622.15	58,719.18	56,396.36	62,252.36	56,034.37
200 - Activity Expenditures							
1111 - Elementary							
410 - Supplies	4,734.27	2,122.76	3,604.59	2,960.13	2,383.37	3,751.93	2,880.47
640 - Dues & Fees	0.00	7.15	44.66	7.45	0.00	0.00	8.43
Total 1111 - Elementary	4,734.27	2,129.91	3,649.25	2,967.58	2,383.37	3,751.93	2,888.90
Total 200 - Activity Expenditures	4,734.27	2,129.91	3,649.25	2,967.58	2,383.37	3,751.93	2,888.90

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17
210 - ODE Grant Expenses							
2210 - ODE Grant Expenses							
111 - Licensed Salaries	0.00	2,289.15	881.47	0.00	0.00	858.50	2,902.50
211 - PERS	0.00	327.45	155.49	0.00	0.00	20.59	0.00
220 - FICA	0.00	175.14	67.44	0.00	0.00	65.66	222.04
231 - Workers' Compensation	0.00	12.31	4.72	0.00	0.00	6.16	21.83
232 - Unemployment Insurance	0.00	59.52	22.92	0.00	0.00	22.33	75.46
312 - Instructional Prog. Impr.	0.00	0.00	0.00	800.00	0.00	0.00	0.00
340 - Travel	0.00	0.00	0.00	0.00	839.60	0.00	0.00
410 - Supplies	12,807.89	2,265.98	389.39	2,196.01	1,156.57	671.59	3,006.35
420 - Curriculum	0.00	6,419.52	8,846.78	115.60	264.96	-5,249.37	149.67
460 - Non-consumables	-5,970.00	6,349.97	7,422.78	4,361.09	0.00	2,757.27	0.00
480 - Computer Hardware	53,866.00	50,392.14	49,343.94	23,138.88	6,726.50	5,136.12	2,676.71
Total 2210 - ODE Grant Expenses	60,703.89	68,291.18	67,134.93	30,611.58	8,987.63	4,288.85	9,054.56
Total 210 - ODE Grant Expenses	60,703.89	68,291.18	67,134.93	30,611.58	8,987.63	4,288.85	9,054.56
220 - Parent Fundraising Exp.							
1111 - Elementary							
410 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	5,479.38
Total 1111 - Elementary	0.00	0.00	0.00	0.00	0.00	0.00	5,479.38
Total 220 - Parent Fundraising Exp.	0.00	0.00	0.00	0.00	0.00	0.00	5,479.38
66000 - Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	75,409.46	89,561.54	126,406.33	92,298.34	67,767.36	70,293.14	73,457.21
Net Income	-9,591.73	56,151.82	-35,917.90	-1,692.73	48,790.22	-3,242.17	7,184.76

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Feb 17	Mar 17	Apr 17	May 17	TOTAL
Income					
100 - Revenues					
1510 - Interest Income	83.10	5.91	7.68	0.00	1,268.98
1920 - Donations	0.00	0.00	0.00	0.00	1,693.00
1990 - Other Income					
1991 - Out of District Incentive	0.00	0.00	0.00	0.00	13,125.00
1990 - Other Income - Other	0.00	0.00	0.00	750.00	1,200.00
Total 1990 - Other Income	0.00	0.00	0.00	750.00	14,325.00
3101 - State School Fund Grant	62,088.00	62,065.00	62,118.00	175,000.00	735,386.00
Total 100 - Revenues	62,171.10	62,070.91	62,125.68	175,750.00	752,672.98
200 - Special Revenues					
1740 - Fees	175.00	180.00	110.00	195.00	33,102.00
1990 - Miscellaneous	0.00	284.75	499.00	977.98	1,761.73
Total 200 - Special Revenues	175.00	464.75	609.00	1,172.98	34,863.73
210 - ODE Grant Award					
3299 - Reimbursements	0.00	0.00	0.00	20,622.28	249,082.60
Total 210 - ODE Grant Award	0.00	0.00	0.00	20,622.28	249,082.60
220 - Parent Fundraising					
1760 - Fundraising	204.00	752.09	205.50	884.77	7,259.40
1920 - Donations	0.00	0.00	0.00	0.08	205.08
Total 220 - Parent Fundraising	204.00	752.09	205.50	884.85	7,464.48
Total Income	62,550.10	63,287.75	62,940.18	198,430.11	1,044,083.79
Gross Profit	62,550.10	63,287.75	62,940.18	198,430.11	1,044,083.79
Expense					
100 - Expenditures					
1111 - Elementary					
111 - Licensed Salaries	0.00	0.00	0.00	0.00	0.00
112 - Classified Salaries	0.00	0.00	0.00	0.00	235.00
121 - Substitute - Licensed	0.00	0.00	0.00	0.00	1,677.90
211 - PERS	0.00	0.00	0.00	0.00	41.45
220 - FICA	0.00	0.00	0.00	0.00	147.78
231 - Workers' Compensation	0.00	0.00	0.00	0.00	10.40
232 - Unemployment Insurance	0.00	0.00	0.00	0.00	49.75
241 - Health Insurance	0.00	0.00	0.00	0.00	395.13
310 - Instructional Services	23,248.15	22,764.63	22,473.08	22,430.66	201,947.99
389 - Instructional Assistants	3,862.73	3,013.49	2,762.36	3,423.35	24,361.35
410 - Supplies	0.00	0.00	0.00	0.00	0.00
420 - Textbooks	115.10	0.00	49.52	0.00	12,367.53
Total 1111 - Elementary	27,225.98	25,778.12	25,284.96	25,854.01	241,234.28

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Feb 17	Mar 17	Apr 17	May 17	TOTAL
1121 - Middle/Junior High					
111 - Licensed Salaries	0.00	0.00	0.00	0.00	0.00
121 - Substitute - Licensed	0.00	0.00	0.00	0.00	394.80
220 - FICA	0.00	0.00	0.00	0.00	28.77
231 - Workers' Compensation	0.00	0.00	0.00	0.00	2.10
232 - Unemployment Insurance	0.00	0.00	0.00	0.00	10.26
241 - Health Insurance	0.00	0.00	0.00	0.00	52.98
310 - Instructional Services	10,874.28	10,873.58	10,884.96	11,257.33	98,892.44
389 - Instructional Assistants	0.00	0.00	0.00	0.00	232.37
410 - Supplies	0.00	0.00	0.00	0.00	21.94
420 - Textbooks	0.00	444.17	0.00	0.00	1,847.82
Total 1121 - Middle/Junior High	10,874.28	11,317.75	10,884.96	11,257.33	101,483.48
2130 - Health Services					
410 - Supplies	0.00	31.52	0.00	0.00	164.99
Total 2130 - Health Services	0.00	31.52	0.00	0.00	164.99
2240 - Professional Development					
312 - Instructional Prog. Impr.	277.00	2,000.00	970.66	283.48	4,549.59
318 - Non-instructional Prg Imp	0.00	0.00	0.00	86.88	747.44
Total 2240 - Professional Development	277.00	2,000.00	970.66	370.36	5,297.03
2310 - Board of Education					
340 - Travel/Conferences	0.00	0.00	0.00	260.00	260.00
410 - Supplies	69.27	25.75	0.00	0.00	114.70
651 - Liability Insurance	0.00	0.00	0.00	0.00	4,877.00
Total 2310 - Board of Education	69.27	25.75	0.00	260.00	5,251.70
2321 - Executive Administration					
113 - Administrative Salaries	2,833.33	2,833.33	2,833.33	2,833.33	25,499.97
114 - Managerial-Confidential	0.00	0.00	0.00	0.00	1,222.50
211 - PERS	499.80	499.79	499.79	499.80	4,722.03
220 - FICA	216.75	216.75	216.75	216.75	2,044.29
231 - Workers' Compensation	15.05	15.37	15.01	15.26	142.37
232 - Unemployment Insurance	34.00	34.00	34.00	34.00	496.45
241 - Health Insurance	473.00	473.00	473.00	473.00	4,721.00
340 - Travel	0.00	0.00	0.00	185.00	185.00
353 - Postage	62.60	98.00	98.00	49.00	509.57
354 - Advertising	1,686.80	0.00	23.11	0.00	1,709.91
389 - Admin Professional Svcs	2,957.86	2,525.32	2,013.32	2,661.38	21,363.32
390 - PACT Payroll Services	2,933.23	2,745.22	2,662.65	2,797.20	24,648.36
410 - Supplies	125.15	691.45	230.44	303.67	3,999.19
640 - Dues and Fees	0.00	99.00	0.00	38.00	1,060.07
Total 2321 - Executive Administration	11,837.57	10,231.23	9,099.40	10,106.39	92,324.03

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Feb 17	Mar 17	Apr 17	May 17	TOTAL
2520 - Fiscal Services					
389 - Other Professional Svcs	1,666.67	1,666.67	1,666.67	1,666.67	19,783.37
640 - Dues and Fees	0.00	0.00	0.00	0.00	265.00
Total 2520 - Fiscal Services	1,666.67	1,666.67	1,666.67	1,666.67	20,048.37
2542 - Building Maintenance					
321 - Cleaning Services	270.00	300.00	190.00	180.00	2,010.00
322 - Repair and Maintenance	0.00	0.00	0.00	0.00	40.05
324 - Rentals	5,850.00	5,850.00	5,850.00	5,850.00	64,350.00
325 - Electricity	494.65	374.92	152.24	422.06	3,684.24
351 - Telephone	86.86	57.74	0.00	45.76	1,043.83
410 - Supplies	0.00	0.00	0.00	0.00	955.35
460 - Non-consumables	0.00	0.00	0.00	0.00	282.82
653 - Property Insurance	0.00	0.00	0.00	0.00	443.00
Total 2542 - Building Maintenance	6,701.51	6,582.66	6,192.24	6,497.82	72,809.29
2550 - Transportation					
352 - Student transportation	0.00	0.00	0.00	0.00	635.62
Total 2550 - Transportation	0.00	0.00	0.00	0.00	635.62
2574 - Printing Services					
324 - Copier Rental	178.00	178.00	178.00	518.00	2,332.99
355 - Printing	296.21	178.27	267.06	0.00	1,740.00
Total 2574 - Printing Services	474.21	356.27	445.06	518.00	4,072.99
2661 - Technology Services					
359 - Communication Services	429.00	429.00	429.00	400.00	4,544.97
470 - Computer Software	15.00	15.00	30.00	0.00	207.41
Total 2661 - Technology Services	444.00	444.00	459.00	400.00	4,752.38
Total 100 - Expenditures	59,570.49	58,433.97	55,002.95	56,930.58	548,074.16
200 - Activity Expenditures					
1111 - Elementary					
410 - Supplies	1,415.19	1,763.32	3,204.83	1,198.44	30,019.30
640 - Dues & Fees	99.68	52.02	43.20	48.40	310.99
Total 1111 - Elementary	1,514.87	1,815.34	3,248.03	1,246.84	30,330.29
Total 200 - Activity Expenditures	1,514.87	1,815.34	3,248.03	1,246.84	30,330.29

Mt. View Academy
Profit & Loss
 July 2016 through May 2017

	Feb 17	Mar 17	Apr 17	May 17	TOTAL
210 - ODE Grant Expenses					
2210 - ODE Grant Expenses					
111 - Licensed Salaries	729.00	0.00	0.00	0.00	7,660.62
211 - PERS	0.00	0.00	0.00	0.00	503.53
220 - FICA	55.77	0.00	0.00	0.00	586.05
231 - Workers' Compensation	5.48	0.00	0.00	0.00	50.50
232 - Unemployment Insurance	18.95	0.00	0.00	0.00	199.18
312 - Instructional Prog. Impr.	0.00	0.00	0.00	0.00	800.00
340 - Travel	0.00	0.00	0.00	0.00	839.60
410 - Supplies	593.43	1,373.00	-302.95	0.00	24,157.26
420 - Curriculum	10.00	383.49	0.00	0.00	10,940.65
460 - Non-consumables	0.00	235.99	0.00	0.00	15,157.10
480 - Computer Hardware	0.00	3,209.55	5,711.00	44.00	200,244.84
Total 2210 - ODE Grant Expenses	1,412.63	5,202.03	5,408.05	44.00	261,139.33
Total 210 - ODE Grant Expenses	1,412.63	5,202.03	5,408.05	44.00	261,139.33
220 - Parent Fundraising Exp.					
1111 - Elementary					
410 - Supplies	0.00	257.00	740.45	50.00	6,526.83
Total 1111 - Elementary	0.00	257.00	740.45	50.00	6,526.83
Total 220 - Parent Fundraising Exp.	0.00	257.00	740.45	50.00	6,526.83
66000 - Payroll Expenses	0.00	0.00	0.00	0.00	0.00
Total Expense	62,497.99	65,708.34	64,399.48	58,271.42	846,070.61
Net Income	52.11	-2,420.59	-1,459.30	140,158.69	198,013.18

Bridge Charter Academy
2016-17 General Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul - May	Projected: Jun	Projected for Year	Over/(Under) Budget
Resources					
State School Fund	565,647	770,446 136.2%	5,500 1.0%	775,946	210,299 37.2% (1)
Donations		386	-	386	386
Extracurricular		1,411		1,411	1,411
Interest			-	-	-
Total Revenues	565,647	772,243 136.5%	5,500 1.0%	777,743	212,096 37.5%
Beginning Fund Balance			-	-	-
Total Resources	565,647	772,243 136.5%	5,500 1.0%	777,743	212,096 37.5%
Requirements					
Salaries	219,725	224,663 102.2%	37,978 17.3%	262,642	42,917 19.5% (2)
Benefits	94,709	78,572 83.0%	21,114 22.3%	99,686	4,977 5.3% (2)
Purchased Services	136,900	158,212 115.6%	21,627 15.8%	179,839	42,939 31.4% (3)
Supplies and Materials	86,500	54,770 63.3%	39,939 46.2%	94,709	8,209 9.5%
Capital Outlay		-	-	-	- -
Other	10,500	16,450 156.7%	2,760 26.3%	19,210	8,710 83.0%
Payable to the District				-	-
Total Expenditures	548,334	532,668 97.1%	123,418 22.5%	656,086	107,752 19.7%
Contingency/Carryover	17,313	239,575 1383.8%	(117,918) -681.1%	121,657	104,344 602.7% (4)
Total Requirements	565,647	772,243 136.5%	5,500 1.0%	777,743	212,096 37.5%

(1) Enrollment budgeted at 100 students; as of 5/31/17 enrollment was 156. August revenue includes \$140,838 of advanced SSF payments.

(2) Projected includes the addition of two educational assistants for approx. \$24,000 plus taxes, no benefits.

(3) Includes \$42,267 of expensed start-up costs from 2015-16, balance of receivable is \$10,267. \$45,000 rent payment made in January.

(4) Projected carryover is estimated to be 15.6%.

Bridge Charter Academy
2016-17 ODE Planning Grant Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul - May		Projected: Jun		Projected for Year	Over/(Under) Budget	
Resources								
Grant Funds	100,000	36,456		63,544		100,000	-	
Total Revenues	100,000	36,456		63,544		100,000	-	
Beginning Fund Balance								
Total Resources	100,000	36,456		63,544		100,000	-	
Requirements								
Salaries								
Benefits								
Purchased Services	23,700	13,517		10,183		23,700		
Supplies and Materials	70,550	67,650		2,900		70,550	-	
Capital Outlay	5,750			5,750		5,750	-	
Other						-	-	
Transfers								
Total Expenditures	100,000	81,167		18,833		100,000	-	
Contingency/Carryover	-	(44,710)		44,710		-	-	
Total Requirements	100,000	36,456		63,544		100,000	-	

Bridge Charter Academy
2016-17 ODE Implementation Grant Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul - May	Projected: Jun	Projected for Year	Over/(Under) Budget
Resources					
Grant Funds	241,026		241,026	241,026	-
Total Revenues	241,026	-	241,026	241,026	-
Beginning Fund Balance					
Total Resources	241,026	-	241,026	241,026	-
Requirements					
Salaries					
Benefits					
Purchased Services				-	
Supplies and Materials	219,177	108,250	110,927	219,177	0
Capital Outlay	21,849		21,849	21,849	-
Other				-	-
Transfers					
Total Expenditures	241,026	108,250	132,776	241,026	0
Contingency/Carryover	-	(108,250)	108,250	(0)	(0)
Total Requirements	241,026	-	241,026	241,026	-

Note: Grant spending has been suspended while a \$100,000 Planning Grant is underway.
No further spending of this grant is allowed until the Planning Grant is finalized.

Bridge Educational Foundation

Balance Sheet

As of May 31, 2017

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
101 · Checking - Banner Bank	103,542.45
Total Checking/Savings	103,542.45
Accounts Receivable	
11000 · Accounts Receivable	3.99
Total Accounts Receivable	3.99
Total Current Assets	103,546.44
TOTAL ASSETS	103,546.44
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
24000 · Payroll Liabilities	
471.005 · WBF Payable	71.60
473.001 · PERS	3,676.31
473.002 · PERS Pickup	1,250.45
473.004 · Workers' Comp	430.01
473-005 · Oregon Unemployment	1,236.76
Total 24000 · Payroll Liabilities	6,665.13
481 · District Paid Start Up Expenses	10,266.81
Total Other Current Liabilities	16,931.94
Total Current Liabilities	16,931.94
Total Liabilities	16,931.94
Equity	
Net Income	86,614.50
Total Equity	86,614.50
TOTAL LIABILITIES & EQUITY	103,546.44

Bridge Educational Foundation

Monthly Check Register

Type	Date	Num	Name	Memo	Amount
101 - Checking - Banner Bank					
Liability C...	05/04/2017	1427	Oregon Department of Reve...	1680446-0	-1,182.00
Liability C...	05/05/2017	E-pay	United States Treasury	81-1377870 QB Tracking # 464465867	-4,699.78
Check	05/09/2017	1431	Blackberry Jam Festival	BBJ program ad	-100.00
Check	05/09/2017	1432	Angela Carlson	N. Carlson swim lessons	-45.00
Check	05/09/2017	1433	Jocelyn Sparks	PRC coffee supplies	-6.98
Check	05/09/2017	1434	John VonDoloski	May reimbursements	-267.03
Check	05/09/2017	1435	Kyle Smith	J. VonDoloski guitar lessons	-99.00
Check	05/09/2017	1436	Lowell School District	Field trip transportation	-715.20
Check	05/09/2017	1437	Ryan Jackson	May reimbursements	-357.74
Check	05/09/2017	1438	Traci Lauritzen	River Road swim lessons	-72.00
Check	05/16/2017	1439	Banner Bank	April credit card charges	-3,847.06
Check	05/18/2017	1440	Banner Bank	April/May charges	-4,115.24
Check	05/18/2017	1441	Jessica Osborn	Inv. 000001 - Massage	-410.00
Check	05/18/2017	1442	NocTel Communications, Inc.	Mar-May phone service	-27.33
Check	05/18/2017	1443	Pacific Office Automation	Inv. 739270	-90.00
Check	05/18/2017	1444	Susan Bogen	May consulting	-600.00
Check	05/18/2017	1445	Dawn E. Hymer	February reimbursement	-3.98
Check	05/18/2017	1446	Jocelyn C. Sparks	Jan-Mar reimbursements	-113.59
Check	05/18/2017	1447	Kellen A Sherwood	April reimbursements	-51.95
Check	05/18/2017	1448	Ryan Jackson	May reimbursements	-52.63
Check	05/18/2017	1449	John VonDoloski	May reimbursements	-279.33
Liability C...	05/25/2017		QuickBooks Payroll Service	Created by Payroll Service on 05/22/2017	-13,886.01
Check	05/26/2017	1458	AdvancED	Inv. 041-310909	-325.00
Check	05/26/2017	1459	Banner Bank	HSA contributions	-1,200.00
Check	05/26/2017	1460	Johnie Matthews	Mileage reimbursement	-131.76
Check	05/26/2017	1461	Lowell School District	April/May charges	-2,469.34
Check	05/26/2017	1462	Providence Health Plans	Inv. 171290001538	-2,097.45
Check	05/26/2017	1463	Ryan Jackson	May reimbursements	-214.50
Check	05/26/2017	1464	Virginia Kaiser	May lessons	-67.00
Check	05/26/2017	1465	Angela Carlson	2016-17 reimbursements	-399.21
Check	05/26/2017	1466	Dixie Hansen	2016-17 reimbursements	-21.70
Check	05/26/2017	1467	Emma Lybarger	2016-17 reimbursement	-151.50
Check	05/26/2017	1468	Mary Beltran	2016-17 reimbursement	-180.00
Check	05/26/2017	1469	Holly Tomlin	2016-17 Reimbursement	-432.60
Check	05/26/2017	1470	LeAnna McIntyre	2016-17 reimbursements	-328.96
Check	05/26/2017	1471	Letitia Garcin	Swimming lessons	-1,785.00
Check	05/26/2017	1472	Lezlee Johnson	2016-17 reimbursements	-455.45
Check	05/26/2017	1473	Lisa Dillow	2016-17 reimbursements	-518.00
Check	05/26/2017	1474	Michelle Rosebrook	2016-17 reimbursements	-378.00
Check	05/26/2017	1475	Molly Dardis	2016-17 reimbursement	-80.00
Check	05/26/2017	1476	Monika Neale	2016-17 reimbursements	-140.26
Check	05/26/2017	1477	Patti Logan	2016-17 reimbursements	-1,214.00
Check	05/26/2017	1478	Siri Sunderta Kent	2016-17 reimbursements	-261.96
Check	05/26/2017	1479	Susan Luke	2016-17 reimbursements	-286.00
Check	05/26/2017	1480	Traci Lauritzen	2016-17 reimbursements	-236.76
Check	05/26/2017	1481	Science Factory	BCA family memberships	-1,010.00
Check	05/26/2017	1482	Lane Electric	April/May electricity	-591.37
Liability C...	05/26/2017	1483	Oregon Department of Reve...	1680446-0	-1,313.00
Liability C...	05/26/2017	E-pay	United States Treasury	81-1377870 QB Tracking # 469285547	-5,147.10
Check	05/26/2017	EFT	PERS		-4,038.51
Total 101 - Checking - Banner Bank					-56,496.28
TOTAL					-56,496.28

Bridge Educational Foundation

Profit & Loss

July 2016 through May 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16
Income					
1000 · Revenues					
1700 · Extracurricular Activity	0.00	0.00	0.00	0.00	0.00
1920 · Donations	0.00	0.00	0.00	0.00	49.28
Total 1000 · Revenues	0.00	0.00	0.00	0.00	49.28
2000 · Ode Grant Award					
3299 · ODE Grant Reimbursements	0.00	0.00	0.00	0.00	0.00
Total 2000 · Ode Grant Award	0.00	0.00	0.00	0.00	0.00
3101 · State School Fund Grant	46,946.00	213,973.00	0.00	63,916.00	64,550.00
Total Income	46,946.00	213,973.00	0.00	63,916.00	64,599.28
Gross Profit	46,946.00	213,973.00	0.00	63,916.00	64,599.28
Expense					
1111 · Elementary					
11-111 · Licensed Salaries	0.00	6,666.66	7,000.00	7,000.00	7,000.00
11-112 · Classified Salaries	0.00	0.00	450.00	1,252.50	1,507.50
11-113 · Extracurricular Elementary	0.00	0.00	0.00	0.00	0.00
11-211 · PERS	0.00	0.00	0.00	0.00	0.00
11-220 · FICA	0.00	510.00	569.93	631.31	650.82
11-231 · Workers' Compensation	0.00	72.10	80.99	37.67	20.46
11-232 · Unemployment Insurance	0.00	173.34	193.69	226.95	252.67
11-241 · Health Insurance	0.00	612.40	1,212.40	1,212.40	1,212.40
11-311 · Instruction Services	0.00	0.00	0.00	0.00	0.00
11-410 · Supplies	0.00	0.00	1,560.55	677.63	139.64
11-420 · Textbooks	0.00	95.00	9.93	11.05	1,099.00
11-460 · Non-Consumables	0.00	0.00	3,026.38	126.31	159.68
Total 1111 · Elementary	0.00	8,129.50	14,103.87	11,175.82	12,042.17
1113 · Elementary Extracurricular					
13-211 · PERS	0.00	0.00	0.00	0.00	0.00
13-232 · Unemployment Insurance	0.00	0.00	0.00	3.53	8.97
13-231 · Workers' Compensation	0.00	0.00	0.00	15.91	40.44
13-220 · FICA	0.00	0.00	0.00	46.82	118.99
13-111 · Licensed Salaries	0.00	0.00	0.00	612.00	1,555.50
13-311 · Instructional Services	0.00	80.00	0.00	29.99	0.00
13-640 · Dues and Fees	0.00	0.00	302.50	144.98	0.00
13-410 · Supplies	0.00	0.00	0.00	407.19	98.56
13-420 · Textbooks	0.00	0.00	0.00	127.34	71.76
13-460 · Non-Consumables	0.00	0.00	0.00	843.20	1,015.89
Total 1113 · Elementary Extracurricular	0.00	80.00	302.50	2,230.96	2,910.11
1121 · Middle/Junior High					
21-111 · Licensed Salaries	0.00	2,500.00	2,500.00	2,500.00	2,500.00
21-112 · Classified Salaries JH	0.00	0.00	523.20	1,189.65	773.40
21-113 · Extracurricular M.S.	0.00	0.00	0.00	0.00	0.00
21-211 · PERS	0.00	0.00	0.00	0.00	0.00

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	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16
21-220 · FICA	0.00	191.25	231.27	282.26	305.71
21-231 · Workers' Compensation	0.00	27.04	81.42	20.50	19.16
21-232 · Unemployment Insurance	0.00	65.00	30.23	98.12	109.45
21-241 · Health Insurance	0.00	459.30	684.30	684.30	684.30
21-410 · Supplies	0.00	0.00	292.27	8.99	0.00
21-420 · Textbooks	0.00	0.00	35.04	0.00	48.40
21-460 · Non-Consumables	0.00	0.00	0.00	0.00	160.00
Total 1121 · Middle/Junior High	0.00	3,242.59	4,377.73	4,783.82	4,600.42
1122 · Middle School Extracurricular					
22-640 · Dues and Fees	0.00	0.00	63.75	0.00	0.00
22-232 · Unemployment Insurance	0.00	0.00	0.00	0.62	1.59
22-231 · Workers' Compensation	0.00	0.00	0.00	2.81	7.14
22-220 · FICA	0.00	0.00	0.00	8.26	21.00
22-111 · Licensed Salaries	0.00	0.00	0.00	108.00	274.50
22-311 · Instructional Services	0.00	0.00	0.00	100.00	100.00
22-410 · Supplies	0.00	0.00	0.00	73.30	0.00
22-420 · Textbooks	0.00	0.00	0.00	21.17	5.66
22-460 · Non-Consumables	0.00	0.00	0.00	3.28	45.00
Total 1122 · Middle School Extracurricular	0.00	0.00	63.75	317.44	454.89
1131 · High School					
31-111 · Licensed Salaries	0.00	833.33	833.33	909.57	833.33
31-112 · Classified Salaries HS	0.00	0.00	174.30	396.60	747.85
31-211 · PERS	0.00	0.00	0.00	0.00	0.00
31-220 · FICA	0.00	63.75	77.09	17.83	139.39
31-231 · Workers' Compensation	0.00	9.01	11.03	7.57	11.21
31-232 · Unemployment Insurance	0.00	21.67	26.20	31.98	47.38
31-241 · Health Insurance	0.00	153.10	228.10	228.10	228.10
31-410 · Supplies	0.00	0.00	107.38	0.00	0.00
31-420 · Textbooks	0.00	322.92	0.00	0.00	7.82
31-460 · Non-Consumables	0.00	0.00	0.00	0.00	0.00
Total 1131 · High School	0.00	1,403.78	1,457.43	1,591.65	2,015.08
1132 · High School Extracurricular					
32-311 · Instructional Services	0.00	0.00	0.00	0.00	0.00
32-640 · Dues & Fees	0.00	0.00	63.75	0.00	0.00
32-410 · Supplies	0.00	0.00	0.00	0.00	0.00
32-420 · Textbooks	0.00	0.00	0.00	0.00	0.00
Total 1132 · High School Extracurricular	0.00	0.00	63.75	0.00	0.00
2310 · Board of Education					
10-651 · Liability Insurance	0.00	6,240.00	0.00	0.00	0.00
Total 2310 · Board of Education	0.00	6,240.00	0.00	0.00	0.00
2321 · Executive Administration					
23-113 · Administrative Salaries	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00
23-114 · Managerial - Confidential	0.00	0.00	0.00	0.00	963.75
23-211 · PERS	1,477.50	1,477.50	1,477.54	1,477.52	1,477.52

Profit & Loss

July 2016 through May 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16
23-220 · FICA	478.13	478.12	478.13	478.12	478.13
23-231 · Workers' Compensation	2.72	65.22	65.49	35.49	35.49
23-232 · Unemployment Insurance	162.50	162.50	162.50	162.50	162.50
23-241 · Health Insurance	0.00	872.65	1,172.65	1,172.65	1,172.65
23-310 · Other Professional Services	0.00	0.00	0.00	0.00	0.00
23-319 · Start Up Costs	42,266.81	0.00	0.00	0.00	0.00
23-340 · Travel & Meals	0.00	568.83	342.32	389.89	19.00
23-353 · Postage	0.00	47.00	0.00	0.00	0.00
23-354 · Advertising	0.00	457.89	0.00	530.00	0.00
23-410 · Supplies	0.00	443.12	688.16	566.37	368.24
23-460 · Non-Consumables	0.00	103.94	6,458.75	412.20	492.23
23-640 · Dues & Fees	0.00	768.00	184.00	45.00	0.00
Total 2321 · Executive Administration	50,637.66	11,694.77	17,279.54	11,519.74	11,419.51
2520 · Fiscal Services					
20-389 · Other Professional Services	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
20-640 · Dues & Fees	0.00	10.00	0.00	0.00	0.00
Total 2520 · Fiscal Services	1,666.67	1,676.67	1,666.67	1,666.67	1,666.67
2542 · Building Maintenance					
42-321 · Cleaning Services	0.00	0.00	214.74	0.00	0.00
42-322 · Repair & Maintenance	0.00	4,145.44	3,650.10	6,038.15	0.00
42-324 · Rentals	0.00	0.00	0.00	0.00	0.00
42-325 · Electricity	0.00	255.29	763.75	418.09	526.08
42-328 · Garbage	0.00	0.00	0.00	0.00	40.00
42-351 · Telephone	0.00	0.00	100.00	0.00	208.99
42-410 · Supplies	0.00	42.62	133.76	0.00	0.00
42-460 · Non-Consumables	0.00	79.96	230.12	134.25	0.00
Total 2542 · Building Maintenance	0.00	4,523.31	5,092.47	6,590.49	775.07
2550 · Transportation					
50-352 · Student Transportation	0.00	0.00	0.00	0.00	0.00
Total 2550 · Transportation	0.00	0.00	0.00	0.00	0.00
2574 · Printing Services					
74-355 · Printing	0.00	0.00	0.00	0.00	0.00
Total 2574 · Printing Services	0.00	0.00	0.00	0.00	0.00
2661 · Technology Services					
61-310 · Instr. Prof & Tech Svcs	0.00	0.00	1,832.50	78.00	0.00
61-359 · Communication Services	0.00	159.99	37.33	0.00	0.00
61-460 · Non-Consumable Items	0.00	68.88	208.70	359.76	643.48
61-470 · Computer Software	0.00	143.88	0.00	0.00	0.00
61-480 · Computer Hardware	0.00	837.40	541.02	178.37	0.00
Total 2661 · Technology Services	0.00	1,210.15	2,619.55	616.13	643.48
3300 · Parent/Childcare Center					
00-640 · Dues & Fees	0.00	0.00	0.00	0.00	0.00
00-112 · Wages	0.00	0.00	790.00	1,096.00	1,195.00

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	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16
00-220 · FICA	0.00	0.00	60.44	83.84	91.42
00-231 · Workers Comp.	0.00	0.00	9.25	7.50	8.27
00-232 · Unemployment Insurance	0.00	0.00	20.54	28.50	31.07
00-389 · Other Non-Instructional Service	0.00	0.00	0.00	0.00	0.00
00-410 · Supplies	0.00	0.00	55.87	55.99	269.91
00-460 · Non-Consumables	0.00	0.00	0.00	0.00	0.00
Total 3300 · Parent/Childcare Center	0.00	0.00	936.10	1,271.83	1,595.67
200 · ODE Grant Expenses					
2210 · Implementation Grant					
410 · Supplies	0.00	0.00	22.96	158.28	0.00
420 · Curriculum	0.00	11,429.72	24,466.85	7,230.06	163.10
460 · Non-Consumables	0.00	999.87	564.09	4,341.70	185.00
470 · Software	0.00	0.00	6,818.08	550.00	0.00
480 · Computer Hardware	0.00	0.00	13,076.00	37,706.97	208.70
Total 2210 · Implementation Grant	0.00	12,429.59	44,947.98	49,987.01	556.80
2220 · Planning Grant					
220-470 · Software	0.00	0.00	0.00	0.00	0.00
220-420 · Curriculum	0.00	0.00	0.00	0.00	0.00
220-354 · Marketing	0.00	0.00	0.00	0.00	0.00
220-410 · Supplies	0.00	0.00	0.00	430.64	4,253.17
220-460 · Non-Consumables	0.00	0.00	0.00	70.32	7,458.97
220-480 · Computer Hardware	0.00	0.00	0.00	0.00	429.99
Total 2220 · Planning Grant	0.00	0.00	0.00	500.96	12,142.13
Total 200 · ODE Grant Expenses	0.00	12,429.59	44,947.98	50,487.97	12,698.93
66000 · Payroll Expenses	0.00	0.00	-0.27	0.00	0.00
Total Expense	52,304.33	50,630.36	92,911.07	92,252.52	50,822.00
Net Income	-5,358.33	163,342.64	-92,911.07	-28,336.52	13,777.28

Bridge Educational Foundation

Profit & Loss

July 2016 through May 2017

	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17
Income					
1000 · Revenues					
1700 · Extracurricular Activity	0.00	0.00	298.00	614.00	0.00
1920 · Donations	0.00	0.00	79.90	0.00	0.00
Total 1000 · Revenues	0.00	0.00	377.90	614.00	0.00
2000 · Ode Grant Award					
3299 · ODE Grant Reimbursements	0.00	0.00	0.00	36,456.37	0.00
Total 2000 · Ode Grant Award	0.00	0.00	0.00	36,456.37	0.00
3101 · State School Fund Grant	64,672.00	65,398.00	66,437.00	64,744.00	64,810.00
Total Income	64,672.00	65,398.00	66,814.90	101,814.37	64,810.00
Gross Profit	64,672.00	65,398.00	66,814.90	101,814.37	64,810.00
Expense					
1111 · Elementary					
11-111 · Licensed Salaries	7,000.00	7,500.00	7,500.00	7,500.00	7,500.00
11-112 · Classified Salaries	847.50	435.00	1,425.00	1,260.00	1,005.00
11-113 · Extracurricular Elementary	0.00	0.00	0.00	0.00	0.00
11-211 · PERS	0.00	0.00	0.00	0.00	1,773.00
11-220 · FICA	600.33	607.05	682.75	670.14	650.62
11-231 · Workers' Compensation	31.99	44.47	52.52	53.91	49.99
11-232 · Unemployment Insurance	219.25	206.31	232.05	227.76	221.13
11-241 · Health Insurance	1,212.40	1,212.40	1,212.40	1,212.40	1,212.40
11-311 · Instruction Services	0.00	0.00	0.00	0.00	0.00
11-410 · Supplies	334.35	532.06	508.82	187.85	809.55
11-420 · Textbooks	1,209.20	1,753.34	3,247.37	1,561.46	210.22
11-460 · Non-Consumables	0.00	214.83	0.00	0.00	-2,756.92
Total 1111 · Elementary	11,455.02	12,505.46	14,860.91	12,673.52	10,674.99
1113 · Elementary Extracurricular					
13-211 · PERS	0.00	0.00	76.49	0.00	0.00
13-232 · Unemployment Insurance	4.34	14.92	51.11	44.75	31.82
13-231 · Workers' Compensation	19.56	3.30	11.32	9.93	7.07
13-220 · FICA	57.55	43.89	150.39	131.68	93.64
13-111 · Licensed Salaries	750.00	570.00	1,965.00	1,725.00	1,230.00
13-311 · Instructional Services	126.00	0.00	702.00	330.00	1,893.56
13-640 · Dues and Fees	200.50	95.00	2,515.00	0.00	153.00
13-410 · Supplies	558.63	21.88	494.68	12.51	422.20
13-420 · Textbooks	10.84	49.35	28.90	0.00	0.00
13-460 · Non-Consumables	0.00	256.99	1,623.94	250.00	0.00
Total 1113 · Elementary Extracurricular	1,727.42	1,055.33	7,618.83	2,503.87	3,831.29
1121 · Middle/Junior High					
21-111 · Licensed Salaries	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
21-112 · Classified Salaries JH	378.75	0.00	573.75	217.50	150.00
21-113 · Extracurricular M.S.	0.00	0.00	0.00	0.00	0.00
21-211 · PERS	0.00	0.00	0.00	0.00	591.00

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July 2016 through May 2017

	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17
21-220 · FICA	265.91	191.25	235.91	207.09	203.25
21-231 · Workers' Compensation	18.87	14.02	18.86	16.26	15.93
21-232 · Unemployment Insurance	93.06	65.00	80.17	70.38	69.08
21-241 · Health Insurance	684.30	684.30	684.30	684.30	684.30
21-410 · Supplies	3.97	50.00	0.00	0.00	0.00
21-420 · Textbooks	231.51	100.65	363.67	748.88	558.70
21-460 · Non-Consumables	0.00	0.00	0.00	0.00	0.00
Total 1121 · Middle/Junior High	4,176.37	3,605.22	4,456.66	4,444.41	4,772.26
1122 · Middle School Extracurricular					
21-640 · Dues and Fees	0.00	0.00	0.00	0.00	65.00
22-232 · Unemployment Insurance	0.76	2.63	7.78	7.90	5.62
22-231 · Workers' Compensation	3.45	0.59	1.73	1.75	1.24
22-220 · FICA	10.16	7.75	22.89	23.23	16.52
22-111 · Licensed Salaries	135.00	105.00	300.00	300.00	210.00
22-311 · Instructional Services	490.00	55.00	157.50	380.00	842.16
22-410 · Supplies	0.00	0.00	14.47	0.00	0.00
22-420 · Textbooks	0.00	0.00	0.00	0.00	0.00
22-460 · Non-Consumables	0.00	0.00	0.00	0.00	0.00
Total 1122 · Middle School Extracurricular	639.37	170.97	504.37	712.88	1,140.54
1131 · High School					
31-111 · Licensed Salaries	833.33	833.33	833.33	833.33	833.33
31-112 · Classified Salaries HS	662.50	627.50	1,276.25	755.00	353.75
31-211 · PERS	0.00	0.00	0.00	0.00	197.00
31-220 · FICA	129.56	111.75	161.11	121.71	91.09
31-231 · Workers' Compensation	10.41	8.54	12.81	9.60	7.16
31-232 · Unemployment Insurance	44.03	37.98	54.75	41.37	30.96
31-241 · Health Insurance	228.10	228.10	228.10	228.10	228.10
31-410 · Supplies	318.79	342.84	0.00	0.00	0.00
31-420 · Textbooks	249.28	656.53	248.77	123.75	45.00
31-460 · Non-Consumables	56.26	739.74	0.00	0.00	0.00
Total 1131 · High School	2,532.26	3,586.31	2,815.12	2,112.86	1,786.39
1132 · High School Extracurricular					
32-311 · Instructional Services	0.00	0.00	198.00	150.00	99.00
32-640 · Dues & Fees	420.00	100.00	0.00	0.00	85.00
32-410 · Supplies	0.00	0.00	0.00	0.00	0.00
32-420 · Textbooks	12.29	0.00	0.00	0.00	0.00
Total 1132 · High School Extracurricular	432.29	100.00	198.00	150.00	184.00
2310 · Board of Education					
10-651 · Liability Insurance	0.00	0.00	0.00	0.00	0.00
Total 2310 · Board of Education	0.00	0.00	0.00	0.00	0.00
2321 · Executive Administration					
23-113 · Administrative Salaries	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00
23-114 · Managerial - Confidential	795.00	435.00	1,320.00	2,295.00	2,415.00
23-211 · PERS	1,477.50	1,477.54	1,477.52	1,477.54	1,477.52

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July 2016 through May 2017

	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17
23-220 · FICA	478.12	511.41	578.60	654.29	738.58
23-231 · Workers' Compensation	35.22	36.99	43.53	49.90	50.11
23-232 · Unemployment Insurance	146.90	173.81	196.65	222.38	212.02
23-241 · Health Insurance	1,172.65	1,172.65	1,172.65	1,172.65	1,172.65
23-310 · Other Professional Services	0.00	0.00	0.00	0.00	0.00
23-319 · Start Up Costs	0.00	0.00	0.00	0.00	0.00
23-340 · Travel & Meals	0.00	74.26	512.88	667.49	535.52
23-353 · Postage	0.00	0.00	0.00	56.20	9.80
23-354 · Advertising	0.00	0.00	0.00	15.00	0.00
23-410 · Supplies	1,888.17	84.97	254.07	101.37	0.00
23-460 · Non-Consumables	0.00	151.69	2,200.00	0.00	136.82
23-640 · Dues & Fees	389.45	109.00	1,419.45	200.99	10.99
Total 2321 · Executive Administration	12,633.01	10,477.32	15,425.35	13,162.81	13,009.01
2520 · Fiscal Services					
20-389 · Other Professional Services	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
20-640 · Dues & Fees	0.00	0.00	0.00	0.00	0.00
Total 2520 · Fiscal Services	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
2542 · Building Maintenance					
42-321 · Cleaning Services	0.00	2,318.68	523.76	950.80	687.09
42-322 · Repair & Maintenance	0.00	375.00	103.68	0.00	0.00
42-324 · Rentals	0.00	45,000.00	0.00	0.00	0.00
42-325 · Electricity	709.21	1,159.74	1,004.28	1,004.28	474.82
42-328 · Garbage	0.00	0.00	0.00	0.00	0.00
42-351 · Telephone	0.00	0.00	100.00	936.15	0.00
42-410 · Supplies	89.12	0.00	0.00	0.00	53.96
42-460 · Non-Consumables	814.02	-54.98	-54.98	0.00	0.00
Total 2542 · Building Maintenance	1,612.35	48,798.44	1,676.74	2,891.23	1,215.87
2550 · Transportation					
50-352 · Student Transportation	0.00	0.00	0.00	0.00	0.00
Total 2550 · Transportation	0.00	0.00	0.00	0.00	0.00
2574 · Printing Services					
74-355 · Printing	91.56	0.00	0.00	0.00	90.00
Total 2574 · Printing Services	91.56	0.00	0.00	0.00	90.00
2661 · Technology Services					
61-310 · Instr. Prof & Tech Svcs	0.00	0.00	0.00	0.00	0.00
61-359 · Communication Services	0.00	0.00	0.00	0.00	0.00
61-460 · Non-Consumable Items	51.26	0.00	-160.76	0.00	482.65
61-470 · Computer Software	0.00	0.00	1,022.41	397.34	-397.34
61-480 · Computer Hardware	-300.75	89.88	1,289.94	0.00	0.00
Total 2661 · Technology Services	-249.49	89.88	2,151.59	397.34	85.31
3300 · Parent/Childcare Center					
00-640 · Dues & Fees	0.00	29.97	0.00	0.00	0.00
00-112 · Wages	602.50	440.00	1,420.00	1,210.00	960.00

Bridge Educational Foundation
Profit & Loss
 July 2016 through May 2017

	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17
00-220 · FICA	46.09	33.66	108.63	92.57	73.44
00-231 · Workers Comp.	4.17	3.04	9.81	8.37	6.63
00-232 · Unemployment Insurance	15.67	11.44	36.92	31.46	24.96
00-389 · Other Non-Instructional Service	0.00	0.00	0.00	0.00	720.00
00-410 · Supplies	514.51	15.55	319.57	243.94	235.69
00-460 · Non-Consumables	0.00	156.87	236.54	0.00	2,756.92
Total 3300 · Parent/Childcare Center	1,182.94	690.53	2,131.47	1,586.34	4,777.64
200 · ODE Grant Expenses					
2210 · Implementation Grant					
410 · Supplies	0.00	0.00	-30.10	0.00	0.00
420 · Curriculum	0.00	2,434.43	-1,762.80	0.00	-48.83
460 · Non-Consumables	0.00	0.00	-185.00	0.00	0.00
470 · Software	0.00	0.00	0.00	0.00	0.00
480 · Computer Hardware	0.00	0.00	0.00	0.00	0.00
Total 2210 · Implementation Grant	0.00	2,434.43	-1,977.90	0.00	-48.83
2220 · Planning Grant					
220-470 · Software	45.00	0.00	0.00	0.00	0.00
220-420 · Curriculum	13,570.80	0.00	0.00	2,165.13	1,031.81
220-354 · Marketing	0.00	0.00	7,520.00	3,477.00	2,420.00
220-410 · Supplies	339.85	242.25	0.00	4,936.20	1,936.91
220-460 · Non-Consumables	186.60	6,149.34	2,151.61	1,541.63	12,111.20
220-480 · Computer Hardware	4,707.69	0.00	0.00	43.49	0.00
Total 2220 · Planning Grant	18,849.94	6,391.59	9,671.61	12,163.45	17,499.92
Total 200 · ODE Grant Expenses	18,849.94	8,826.02	7,693.71	12,163.45	17,451.09
66000 · Payroll Expenses	0.27	0.00	0.00	0.00	0.00
Total Expense	56,749.98	91,572.15	61,199.42	54,465.38	60,685.06
Net Income	7,922.02	-26,174.15	5,615.48	47,348.99	4,124.94

Bridge Educational Foundation

Profit & Loss

July 2016 through May 2017

	May 17	TOTAL
Income		
1000 · Revenues		
1700 · Extracurricular Activity	499.15	1,411.15
1920 · Donations	256.75	385.93
Total 1000 · Revenues	755.90	1,797.08
2000 · Ode Grant Award		
3299 · ODE Grant Reimbursements	0.00	36,456.37
Total 2000 · Ode Grant Award	0.00	36,456.37
3101 · State School Fund Grant	55,000.00	770,446.00
Total Income	55,755.90	808,699.45
Gross Profit	55,755.90	808,699.45
Expense		
1111 · Elementary		
11-111 · Licensed Salaries	7,500.00	72,166.66
11-112 · Classified Salaries	1,507.50	9,690.00
11-113 · Extracurricular Elementary	0.00	0.00
11-211 · PERS	2,129.37	3,902.37
11-220 · FICA	689.05	6,262.00
11-231 · Workers' Compensation	54.27	498.37
11-232 · Unemployment Insurance	234.19	2,187.34
11-241 · Health Insurance	1,212.40	11,524.00
11-311 · Instruction Services	0.00	0.00
11-410 · Supplies	441.17	5,191.62
11-420 · Textbooks	297.09	9,493.66
11-460 · Non-Consumables	0.00	770.28
Total 1111 · Elementary	14,065.04	121,686.30
1113 · Elementary Extracurricular		
13-211 · PERS	0.00	76.49
13-232 · Unemployment Insurance	51.05	210.49
13-231 · Workers' Compensation	11.32	118.85
13-220 · FICA	150.21	793.17
13-111 · Licensed Salaries	1,965.00	10,372.50
13-311 · Instructional Services	2,196.00	5,357.55
13-640 · Dues and Fees	2,209.90	5,620.88
13-410 · Supplies	2,677.03	4,692.68
13-420 · Textbooks	146.12	434.31
13-460 · Non-Consumables	0.00	3,990.02
Total 1113 · Elementary Extracurricular	9,406.63	31,666.94
1121 · Middle/Junior High		
21-111 · Licensed Salaries	2,500.00	25,000.00
21-112 · Classified Salaries JH	127.50	3,933.75
21-113 · Extracurricular M.S.	0.00	0.00
21-211 · PERS	591.00	1,182.00

Bridge Educational Foundation

Profit & Loss

July 2016 through May 2017

	May 17	TOTAL
21-220 · FICA	201.58	2,315.48
21-231 · Workers' Compensation	16.00	248.06
21-232 · Unemployment Insurance	68.51	749.00
21-241 · Health Insurance	684.30	6,618.00
21-410 · Supplies	328.96	684.19
21-420 · Textbooks	125.00	2,211.85
21-460 · Non-Consumables	0.00	160.00
Total 1121 · Middle/Junior High	4,642.85	43,102.33
1122 · Middle School Extracurricular		
21-640 · Dues and Fees	0.00	128.75
22-232 · Unemployment Insurance	9.01	35.91
22-231 · Workers' Compensation	2.00	20.71
22-220 · FICA	26.50	136.31
22-111 · Licensed Salaries	345.00	1,777.50
22-311 · Instructional Services	587.00	2,711.66
22-410 · Supplies	896.89	984.66
22-420 · Textbooks	0.00	26.83
22-460 · Non-Consumables	0.00	48.28
Total 1122 · Middle School Extracurricular	1,866.40	5,870.61
1131 · High School		
31-111 · Licensed Salaries	833.33	8,409.54
31-112 · Classified Salaries HS	425.00	5,418.75
31-211 · PERS	197.00	394.00
31-220 · FICA	96.27	1,009.55
31-231 · Workers' Compensation	7.62	94.96
31-232 · Unemployment Insurance	32.72	369.04
31-241 · Health Insurance	228.10	2,206.00
31-410 · Supplies	51.95	820.96
31-420 · Textbooks	0.00	1,654.07
31-460 · Non-Consumables	0.00	796.00
Total 1131 · High School	1,871.99	21,172.87
1132 · High School Extracurricular		
32-311 · Instructional Services	288.00	735.00
32-640 · Dues & Fees	0.00	668.75
32-410 · Supplies	893.79	893.79
32-420 · Textbooks	0.00	12.29
Total 1132 · High School Extracurricular	1,181.79	2,309.83
2310 · Board of Education		
10-651 · Liability Insurance	0.00	6,240.00
Total 2310 · Board of Education	0.00	6,240.00
2321 · Executive Administration		
23-113 · Administrative Salaries	6,250.00	68,750.00
23-114 · Managerial - Confidential	2,122.50	10,346.25
23-211 · PERS	2,009.40	16,784.60

Bridge Educational Foundation

Profit & Loss

July 2016 through May 2017

	May 17	TOTAL
23-220 · FICA	639.92	5,991.55
23-231 · Workers' Compensation	48.79	468.95
23-232 · Unemployment Insurance	217.49	1,981.75
23-241 · Health Insurance	1,172.65	11,426.50
23-310 · Other Professional Services	600.00	600.00
23-319 · Start Up Costs	0.00	42,266.81
23-340 · Travel & Meals	1,435.85	4,546.04
23-353 · Postage	0.00	113.00
23-354 · Advertising	0.00	1,002.89
23-410 · Supplies	557.54	4,952.01
23-460 · Non-Consumables	0.00	9,955.63
23-640 · Dues & Fees	625.00	3,751.88
Total 2321 · Executive Administration	15,679.14	182,937.86
2520 · Fiscal Services		
20-389 · Other Professional Services	1,666.67	18,333.37
20-640 · Dues & Fees	0.00	10.00
Total 2520 · Fiscal Services	1,666.67	18,343.37
2542 · Building Maintenance		
42-321 · Cleaning Services	802.67	5,497.74
42-322 · Repair & Maintenance	0.00	14,312.37
42-324 · Rentals	0.00	45,000.00
42-325 · Electricity	591.37	6,906.91
42-328 · Garbage	0.00	40.00
42-351 · Telephone	27.33	1,372.47
42-410 · Supplies	58.32	377.78
42-460 · Non-Consumables	0.00	1,148.39
Total 2542 · Building Maintenance	1,479.69	74,655.66
2550 · Transportation		
50-352 · Student Transportation	715.20	715.20
Total 2550 · Transportation	715.20	715.20
2574 · Printing Services		
74-355 · Printing	90.00	271.56
Total 2574 · Printing Services	90.00	271.56
2661 · Technology Services		
61-310 · Instr. Prof & Tech Svcs	0.00	1,910.50
61-359 · Communication Services	0.00	197.32
61-460 · Non-Consumable Items	0.00	1,653.97
61-470 · Computer Software	4.99	1,171.28
61-480 · Computer Hardware	0.00	2,635.86
Total 2661 · Technology Services	4.99	7,568.93
3300 · Parent/Childcare Center		
00-640 · Dues & Fees	9.99	39.96
00-112 · Wages	1,085.00	8,798.50

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Accrual Basis

Bridge Educational Foundation

Profit & Loss

July 2016 through May 2017

	May 17	TOTAL
00-220 · FICA	83.00	673.09
00-231 · Workers Comp.	7.49	64.53
00-232 · Unemployment Insurance	28.21	228.77
00-389 · Other Non-Instructional Service	410.00	1,130.00
00-410 · Supplies	330.54	2,041.57
00-460 · Non-Consumables	0.00	3,150.33
Total 3300 · Parent/Childcare Center	1,954.23	16,126.75
200 · ODE Grant Expenses		
2210 · Implementation Grant		
410 · Supplies	0.00	151.14
420 · Curriculum	-79.00	43,833.53
460 · Non-Consumables	0.00	5,905.66
470 · Software	0.00	7,368.08
480 · Computer Hardware	0.00	50,991.67
Total 2210 · Implementation Grant	-79.00	108,250.08
2220 · Planning Grant		
220-470 · Software	0.00	45.00
220-420 · Curriculum	0.00	16,767.74
220-354 · Marketing	100.00	13,517.00
220-410 · Supplies	540.27	12,679.29
220-460 · Non-Consumables	3,306.79	32,976.46
220-480 · Computer Hardware	0.00	5,181.17
Total 2220 · Planning Grant	3,947.06	81,166.66
Total 200 · ODE Grant Expenses	3,868.06	189,416.74
66000 · Payroll Expenses	0.00	0.00
Total Expense	58,492.68	722,084.95
Net Income	-2,736.78	86,614.50

Lowell School District #71
2016-17 General Fund Financial Summary
May 31, 2017

	Budget	Actual: Jul-May	Projected: Jun	Projected for Year	Budget Variance	
					\$	%

Resources

State School Fund	5,328,000	4,849,286	-	4,849,286	(478,714)	-9.0%	(1)
Property Tax	994,900	976,429	33,050	1,009,479	14,579	1.5%	
Services to Charter Schools	72,500	35,410	10,867	46,277	(26,223)	-36.2%	(2)
Miscellaneous/Local Revenues	51,000	73,217	25,060	98,277	47,277	92.7%	
Common School Funds	36,000	27,213	27,213	54,426	18,426	51.2%	(3)
Rent	36,900	41,940	(3,737)	38,203	1,303	3.5%	
High Cost Disability & Facility Grants	20,000	10,860	-	10,860	(9,140)	-45.7%	
Small High School Grant	15,000	23,596	-	23,596	8,596	57.3%	
County School Funds	5,000	6,521	-	6,521	1,521	30.4%	
Total Revenues	6,559,300	6,044,472	92,453	6,136,925	(422,375)	-6.4%	
Beginning Fund Balance	157,000	83,309	-	83,309	(73,691)	-46.9%	
Total Resources	6,716,300	6,127,781	92,453	6,220,234	(496,066)	-7.4%	

Requirements

Salaries	1,718,954	1,360,959	449,144	1,810,103	91,149	5.3%	
Benefits	1,025,729	738,833	258,893	997,726	(28,003)	-2.7%	
Purchased Services	430,400	423,757	125,746	549,503	119,103	27.7%	(4)
Supplies and Materials	236,650	254,642	27,447	282,089	45,439	19.2%	(4)
Capital Outlay	16,000	60,365	11,008	71,373	55,373	346.1%	(4)
Other	102,616	111,302	4,212	115,514	12,898	12.6%	
Charter School Payments-MVA	676,000	573,513	175,000	748,513	72,513	10.7%	
Charter School Payments-BCA	1,723,000	715,446	55,000	770,446	(952,554)	-55.3%	(5)
Transfer to Food Service Fund	10,000	-	-	-	(10,000)	-100.0%	
Transfer to Capital Projects Fund	242,572	-	-	-	(242,572)	-100.0%	(5)
Transfer to Athletics Fund	95,000	-	111,000	111,000	16,000	16.8%	
Transfer to Bus Replacement Fund	15,000	-	15,000	15,000	-	0.0%	
Transfer to Debt Service Fund	188,000	-	195,531	195,531	7,531	4.0%	
Total Expenditures	6,479,921	4,238,817	1,427,981	5,666,798	(813,123)	-12.5%	
Contingency/Carryover	236,379	-	-	553,436	317,057	134.1%	
Total Requirements	6,716,300	4,238,817	1,427,981	6,220,234	(496,066)	-7.4%	

2016-17 Operating excess/(deficit) 79,379 470,127

Contingency/Ending Fund Balance 3.6% 9.0%

(1) Based on the following ADMr estimates: District-314, MVA-131, BCA-135 (BCA budgeted at 300). Also includes an additional \$247,000 for the 2015-16 ODE adjustment.

(2) The anticipated revenue from BCA for janitorial and utilities is not as much as anticipated.

(3) Increased distribution per the State Land Board.

(4) Includes LHS sign, announcer's booth sheetrock, wrestling room ramp, fencing for BCA, transportation & Lundy, carpets, underground fiber for transportation, phone system, alarm system upgrades, tables & chairs.

(5) Fewer students than budgeted for BCA.

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06/05/17
Accrual Basis

LOWELL ACTIVITY FUND 2016-17
Balances
As of May 31, 2017

6TH GRADE CLASSROOM	250.42
AP ACTIVITIES	682.24
ASB	1,467.68
ATHLETICS	281.95
BOYS BASKETBALL	1,348.23
COMMUNITY ASSISTANCE FUND	538.20
CURRICULUM AND MATERIALS	1,875.03
DANCE CLUB	384.22
FOOTBALL	4,205.06
FUNDRAISING OPERATIONS	1,716.49
GIRLS BASKETBALL	440.17
HONOR SOCIETY	455.43
JH SPORTS	1,544.10
JH STUDENT BODY	1.22
LANGUAGE ARTS ACTIVITIES	254.00
LHS DRAMA	2,540.77
LIBRARY FUND	574.28
LUNDY CLOTHES CLOSET	341.14
LUNDY ELEMENTARY	1,131.28
MUSIC	6,082.53
NEXUS WOODWORKING	5,581.84
PARENT TEACHER ORG. (PTO)	8,011.48
PLAYGROUND SUPPLIES	128.10
SCIENCE DEPARTMENT	1,107.28
SENIOR TRIP	605.83
SOFTBALL	381.31
TAG	771.97
TRACK	441.55
VOLLEYBALL	1,934.93
WEIGHT ROOM EQUIPMENT	77.72
WOODSHOP	1,746.49
WRESTLING	7,187.17
YEARBOOK LHS	1,015.35
Total BANNER BANK	55,105.46