

2016-2017 Revised Budget and 2017-2018 Budget

(Preliminary as of 5/31/2018)



Superintendent Tracy G. Davis
Board President Cheryl Cox and Board Vice-President Michael Savage
Board Members Myron Cottam, Ken Platt and J. Frank Houston
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June 14, 2018

Garfield County School District

General Fund

5/31/2018

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019</u>	
					<u>Increase (Decrease)</u>	<u>Percent Change</u>
Revenues:						
Local Sources	\$ 3,701,150	\$ 2,764,713	\$ 3,963,558	\$ 4,520,115	\$ 556,557	14%
State Sources	7,231,220	7,784,102	7,968,662	8,448,269	479,607	6%
Federal Sources	427,888	395,268	403,386	484,000	80,614	20%
Total Revenues	\$ 11,360,258	\$ 10,944,083	\$ 12,335,606	\$ 13,452,384	\$ 1,116,778	9%
Expenditures:						
Instruction	\$ 5,920,744	\$ 6,242,877	\$ 6,602,220	\$ 7,103,589	\$ 501,369	8%
Support Services:						
Student Services	317,984	322,683	397,222	401,435	4,213	1%
Staff Services	125,227	80,888	126,566	130,210	3,645	3%
District Administration	322,102	326,517	353,027	364,644	11,617	3%
School Administration	937,005	966,454	1,006,747	1,058,992	52,245	5%
Business Administration	498,963	680,229	727,802	647,320	(80,482)	-11%
Operation & Maintenance of Facilities	1,118,652	1,195,719	1,255,437	1,322,326	66,889	5%
To and From Transportation	277,992	403,511	412,264	315,350	(96,914)	-24%
Charter School Contribution	5,959	6,000	4,792	4,936	144	3%
Total Expenditures	\$ 9,524,628	\$ 10,224,879	\$ 10,886,076	\$ 11,348,802	\$ 462,725	4%
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,835,630	\$ 719,204	\$ 1,449,529	\$ 2,103,582		
Other Financing Sources (Uses):						
Transfer Out To Child Nutrition Program	-	(28,559)	-	-		
Transfer Out to Capital Outlay Fund	-	-	-	(8,378,624)		
Sale of Capital Assets	130	7,500	500	500		
Total Other Financing Sources (Uses)	130	(21,059)	500	(8,378,124)		
Excess of Revenues and Other Financing Sources Over Expenditures*	1,835,760	698,145	1,450,029	(6,274,542)		
Fund Balances - Beginning of Year	9,319,881	10,975,091	11,155,641	12,605,670		
Fund Balances - End of Year	\$ 11,155,641	\$ 11,673,236	\$ 12,605,670	\$ 6,331,128		
Summary of Fund Balances - End of Year:						
Assigned to:						
Elementary School Construction	\$ 1,211,240	\$ 2,348,495	\$ 1,870,711	\$ -		
Economic Stabilization	507,577	511,244	544,304	567,440		
Employee Obligations & Retirees	120,030	135,000	135,000	135,000		
Unassigned	9,316,794	8,678,497	10,055,655	5,628,688		
Total Fund Balances	\$ 11,155,641	\$ 11,673,236	\$ 12,605,670	\$ 6,331,128		

*In FY17 and FY18, the Voted Local Levy was reduced each year by \$500,000, and will be reinstated during FY19. This is the result of an average in the Debt Service Levy in prior years, and an agreement reached with the State officials.

Garfield County School District

The General Fund Revenues

5/31/2018

	Actual 2016-2017	Original 2017-2018	Revised 2017-2018	Preliminary 2018-2019	FY2018-FY2019	
					Increase (Decrease)	Percent Change
Local Sources:						
1100 - Property Taxes						
Basic	\$ 1,155,062	\$ 963,366	\$ 1,157,380	\$ 1,218,281	\$ 60,901	5%
Voted Local Levy	616,607	517,263	659,471	1,256,970	597,499	91%
Board Local Levy	1,708,490	1,076,172	1,828,601	1,824,864	(3,737)	0%
1500 - Earnings on Investments	126,177	110,000	254,000	175,000	(79,000)	-31%
1900 - Other Local	94,814	97,912	64,106	45,000	(19,106)	-30%
Total Local Sources	\$ 3,701,150	\$ 2,764,713	\$ 3,963,558	\$ 4,520,115	\$ 556,557	14%
State Sources:						
Minimum School Program						
3010 - Regular School Programs - K-12	\$ 2,768,388	\$ 2,808,467	\$ 2,955,688	\$ 2,968,522	\$ 12,834	0%
3015 - Necessarily Existent Small Schools	2,474,456	2,570,623	2,673,762	2,710,536	36,773	1%
3020 - Professional Staff	508,399	521,842	516,291	529,389	13,098	3%
3025 - Administrative Costs	254,720	264,880	264,880	271,600	6,720	3%
3115 - Pre-School*	37,444	58,406	58,406	44,916	(13,490)	(23%)
3100 - Special Education	427,293	438,563	506,967	443,707	(63,259)	(12%)
3155 - Career and Technology Education	426,182	523,534	457,591	546,371	88,780	19%
3230 - Class Size Reduction	176,201	184,373	186,900	193,336	6,436	3%
Less Basic Levy	(1,155,062)	(963,366)	(1,157,380)	(1,218,281)	(60,901)	5%
Total Basic School Program	\$ 5,918,021	\$ 6,407,322	\$ 6,463,105	\$ 6,490,096	\$ 26,991	0%
Other State						
3213 - Concurrent Enrollment	42,806	\$ 36,341	\$ 29,679	\$ 29,679	\$ -	0%
3215 - Enhancement for At-Risk Students	92,578	41,302	41,302	55,342	14,041	34%
3260 - Adult Education*	69,062	75,887	75,887	67,763	(8,124)	(11%)
3410 - Flexible Allocation WPU Distribution	20,719	20,264	20,358	190,511	170,153	836%
3415 - Pupil Transportation	194,316	156,866	206,324	245,971	39,647	19%
3520 - School LAND Trust	169,404	222,937	220,416	252,312	31,896	14%
3555 - Voted Local Levy	114,053	134,896	171,766	164,127	(7,639)	(4%)
3560 - Board Local Levy	57,266	50,746	76,113	262,847	186,734	100%
3613 - Corrections Education*	22,079	24,649	24,649	34,088	9,439	38%
3640 - Early Intervention	16,339	39,000	41,238	42,089	852	2%
3655 - Digital Teaching and Learning	46,034	34,357	34,450	67,688	33,238	96%
3799 - UPASS	12,671	12,671	-	-	-	0%
3805 - Reading Achievement	51,340	54,578	53,549	53,790	240	0%
3851 - Classroom Supplies and Materials	11,943	9,558	9,871	10,847	976	10%
3875 - Educator Salary Adjustment	321,115	318,035	338,267	338,267	-	0%
3882 - Beverly Taylor Sorenson Arts	64,873	81,000	50,000	60,000	10,000	20%
3900 - Other State Revenue	6,600	63,694	72,130	82,850	90,367	125%
Total Other State	\$ 1,313,198	\$ 1,376,780	\$ 1,465,998	\$ 1,958,173	\$ 571,821	39%
Total State Support	\$ 7,231,220	\$ 7,784,102	\$ 7,929,104	\$ 8,448,269	\$ 598,812	7.6%

Garfield County School District

The General Fund Revenues, continued

5/31/2018

	<u>Actual</u> <u>2016-2017</u>	<u>Original</u> <u>2017-2018</u>	<u>Revised</u> <u>2017-2018</u>	<u>Preliminary</u> <u>2018-2019</u>	<u>Actual</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Federal Sources:						
4522 - IDEA Pre-School*	6,662	\$ 10,000	\$ 16,832	\$ 17,000	\$ 168	1%
4524 - IDEA Special Education	188,151	193,565	185,710	215,000	29,290	16%
4531 - Medicaid	27,043	15,361	15,361	15,500	139	1%
4538 - Title II Perkins Formula	10,005	0	-	10,000	10,000	100%
4699 - UPSTART*	25,000	25,000	25,000	25,000	-	0%
4700-Secure Rural Schools			-	-	-	0%
4801 - Title I	114,049	109,030	109,000	110,000	1,000	1%
4810 - Forest, Secure Rural Schools	37,351	0	39,558	40,000	442	1%
4860 - Title II Teacher Quality	18,972	38,000	47,184	47,000	(184)	(0%)
4880 - Title III A English Acquisition	655	4,313	4,300	4,500	200	5%
Total Federal Sources	\$ 427,888	\$ 395,268	\$ 442,944	\$ 484,000	\$ 41,056	9%
Total Revenues	\$ 11,360,258	\$ 10,944,083	\$ 12,335,606	\$ 13,452,384	\$ 1,196,425	10%

Garfield County School District

The General Fund Expenditures

5/31/2018

	<u>Actual</u> <u>2016-2017</u>	<u>Original</u> <u>2017-2018</u>	<u>Revised</u> <u>2017-2018</u>	<u>Preliminary</u> <u>2018-2019</u>	<u>FY2018-FY2019</u> <u>Increase (Decrease) Percent Change</u>	
Instruction (1000):						
Salaries:						
131 - Teachers - Certificated	\$ 2,967,982	\$ 3,204,353	\$ 3,316,573	\$ 3,525,418	208,845	6%
132 - Substitute Teachers	47,156	50,525	52,050	64,313	12,263	2%
134 - Teachers - Other	71,348	59,370	65,205	74,012	8,807	14%
161 - Paraprofessionals	434,005	468,729	583,763	612,951	29,188	5%
199 - Other, including Coaches	92,501	91,865	100,937	105,850	4,913	5%
Total Salaries	\$ 3,612,992	\$ 3,874,841	4,118,528	\$ 4,382,543	\$ 264,015	6%
Employee Benefits:						
210 - State Retirement	812,273	794,939	759,638	805,216	45,578	6%
220 - FICA	276,394	296,425	310,505	339,605	29,100	9%
240 - Health Insurance	782,124	813,709	897,222	941,634	44,412	5%
200 - Other Insurance	35,277	42,233	40,225	40,225	0	0%
Total Employee Benefits	\$ 1,906,068	\$ 1,947,306	2,007,589	\$ 2,126,680	\$ 119,091	6%
Purchased Services:						
300 - Purchased Services	63,797	77,371	91,136	94,666	3,531	4%
500 - Other Purchased Services	34,683	44,019	43,278	47,165	3,887	9%
Total Purchased Services	\$ 98,480	\$ 121,390	134,414	\$ 141,831	\$ 7,417	6%
600 - Supplies	155,581	141,719	212,819	213,050	231	0%
640 - Texts, & On-Line Subscriptions	24,331	37,162	37,223	136,808	99,585	268%
670 - Software	11,747	16,724	21,222	25,515	4,293	20%
700 - Equipment & Tech Equipment	94,206	96,971	64,864	71,177	6,313	10%
800 - Dues and Fees	17,339	6,765	5,561	5,985	424	8%
Total Supplies and Equipment	303,204	299,340	341,689	452,534	110,845	32%
Total Instruction	\$ 5,920,744	\$ 6,242,877	6,602,220	\$ 7,103,589	\$ 501,369	8%
Student Services (2100):						
142 - Guidance Personnel	\$ 106,346	\$ 106,072	129,523	\$ 135,131	5,607	4%
143 - Health Services Personnel	83,612	69,320	89,306	\$ 100,225	10,919	12%
Total Salaries	\$ 189,958	\$ 175,392	218,829	\$ 235,355	\$ 16,526	8%
200 - Employee/Retirement Benefits	99,016	89,773	113,493	124,072	10,579	9%
300 - Purchased Services	23,414	24,903	21,497	25,685	4,188	19%
500 - Travel	1,258	2,100	1,729	2,223	494	29%
600 - Supplies	4,338	4,415	15,695	14,100	(1,595)	(10%)
700 - Driver's Ed Vehicle	-	26,100	25,980	-	(25,980)	(100%)
Total Student Services	\$ 317,984	\$ 322,683	397,222	\$ 401,435	\$ 4,213	1%

Garfield County School District

The General Fund Expenditures

5/31/2018

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019</u>	
					<u>Increase (Decrease)</u>	<u>Percent Change</u>
Staff Services (2200):						
Salaries:						
100 - Salaries and Stipends	\$ 50,332	\$ 50,361	65,001	\$ 56,355	\$ (8,646)	(13%)
200 - Employee Benefits	6,616	5,540	7,148	4,311	(2,837)	(40%)
300 - Purchased Services	55,260	8,783	19,783	14,300	(5,483)	(28%)
400 - Equipment Rental	0	0		1,141	1,141	100%
500 - Travel	3,485	3,029	13,095	30,695	17,600	134%
600 - Supplies	1,057	2,204	1,611	4,365	2,753	171%
640 - Library Books & Periodicals	8,477	10,970	19,926	19,043	(883)	(4%)
Total Instructional Staff Services	\$ 125,227	\$ 80,888	126,566	\$ 130,210	\$ 3,645	3%
District Administration (2300):						
Salaries:						
110 - Board and Administration	\$ 125,775	\$ 125,800	125,410	\$ 130,500	\$ 5,090	4%
200 - Employee Benefits	123,273	121,978	129,502	134,263	4,761	4%
300 - Purchased Services	29,990	34,000	34,000	34,669	669	2%
400 - Equipment Rental	1,299	1,300	975	0	(975)	(100%)
500 - Other Purchased Services	33,220	34,485	34,185	34,200	15	0%
600 - Supplies and Materials	2,545	2,705	2,955	2,965	10	0%
800 - Dues and Fees	6,000	6,250	26,000	28,047	2,047	8%
Total District Administration	\$ 322,102	\$ 326,517	353,027	\$ 364,644	\$ 11,617	3%
School Administration (2400):						
Salaries:						
121 - Principals	\$ 366,817	\$ 375,876	377,337	\$ 399,848	\$ 22,511	6%
152 - Secretaries & Other	193,542	201,017	203,271	212,746	9,474	5%
Total Salaries	\$ 560,359	\$ 576,892	580,608	\$ 612,594	\$ 31,986	6%
200 - Employee Benefits	362,823	372,672	408,379	428,798	20,419	5%
500 - Other Purchased Services	6,895	8,452	9,182	8,250	(932)	(10%)
600 - Supplies & Materials	3,680	3,841	3,981	4,750	769	19%
800 - Dues and Fees	3,248	4,597	4,597	4,600	3	0%
Total School Administration	\$ 937,005	\$ 966,454	1,006,747	\$ 1,058,992	\$ 52,245	5%
Business Services (2500):						
100 - Employee Salaries	\$ 279,702	\$ 298,819	343,469	\$ 299,901	\$ (43,568)	(13%)
200 - Employee Benefits	148,110	262,961	265,007	214,749	(50,258)	-19%
300 - Purchased Services	7,392	13,839	6,920	7,000	80	1%
400 - Purchased Property Services	0	0	1,724	1,750	26	1%
500 - Other Purchased Services	12,835	9,275	9,135	12,834	3,699	40%
600 - Supplies and Materials	44,963	50,190	51,170	60,387	9,216	18%
800 - Dues and Fees	5,961	45,145	50,377	50,700	323	1%
Total Business Services	\$ 498,963	\$ 680,229	727,802	\$ 647,320	\$ (80,482)	(11%)

Garfield County School District

The General Fund Expenditures

5/31/2018

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019</u>	
					<u>Increase (Decrease)</u>	<u>Percent Change</u>
Operation & Maint. of Facilities (2600):						
180 - Custodial/Maintenance	\$ 368,101	\$ 360,762	378,721	\$ 419,327	\$ 40,607	11%
200 - Employee Benefits	223,879	212,202	233,628	239,972	6,343	3%
400 - Purchased Property Services	101,383	105,325	126,978	135,476	8,498	7%
500 - Other Purchased Services	90,881	100,632	105,882	104,400	(1,482)	(1%)
600 - Supplies	65,516	93,729	68,614	74,496	5,882	9%
622 - Electricity	171,478	201,498	201,498	203,250	1,752	1%
621 - 624 Heating Fuel	97,414	121,570	140,116	145,405	5,289	4%
Total Operation & Maintenance	<u>\$ 1,118,652</u>	<u>\$ 1,195,719</u>	<u>1,255,437</u>	<u>\$ 1,322,326</u>	<u>\$ 66,889</u>	<u>5%</u>
Student Transportation (2700):						
Salaries:						
100 - Employee Salaries	\$ 157,200	\$ 172,931	172,931	\$ 178,150	\$ 5,219	3%
200 - Employee Benefits	29,566	33,908	33,908	35,604	1,695	5%
300 - Purchased Services	1,661	2,087	2,077	3,402	1,325	64%
400 - Purchased Property Services	10,926	12,963	12,963	17,394	4,431	34%
500 - Other Purchased Services	18,533	20,740	20,740	13,400	(7,340)	(35%)
626 - Motor Fuel	38,853	38,758	39,780	40,116	336	1%
600 - Other Supplies	21,253	22,125	28,125	27,285	(840)	(3%)
732 - Bus Purchase	-	100,000	101,741	-	(101,741)	0%
Total Student Transportation	<u>\$ 277,992</u>	<u>\$ 403,511</u>	<u>412,264</u>	<u>\$ 315,350</u>	<u>\$ (96,914)</u>	<u>(24%)</u>
Contributions to Other Governments						
564 - Contributions to Charter Schools	\$ 5,959	\$ 6,000	4,792	\$ 4,936	\$ 144	
Total Contributions	<u>\$ 5,959</u>	<u>\$ 6,000</u>	<u>4,792</u>	<u>\$ 4,936</u>	<u>\$ 144</u>	<u>3%</u>
Total Expenditures	<u>\$ 9,524,628</u>	<u>\$ 10,224,879</u>	<u>10,886,076</u>	<u>\$ 11,348,802</u>	<u>\$ 462,725</u>	<u>4%</u>
Fund 10 Expenditures						
Salaries	\$ 5,344,419	\$ 5,635,799	\$ 6,003,497	\$ 6,314,725	\$ 311,229	5.2%
Employee Benefits	2,899,351	3,046,340	3,198,655	3,308,449	109,794	3.4%
Purchased Services	181,514	160,983	175,412	179,722	4,310	2.5%
Purchased Property Services	113,608	119,588	142,640	155,760	13,095	9.2%
Other Purchased Services	207,749	228,731	242,017	258,102	16,085	6.6%
Supplies*	651,233	747,609	844,735	971,534	126,799	15.0%
Equipment	94,206	223,071	192,585	71,177	(121,408)	-63.0%
Other	32,548	62,757	86,535	89,332	2,797	3.2%
Total Fund 10 Expenditures	<u>\$ 9,524,628</u>	<u>\$ 10,224,879</u>	<u>\$ 10,886,076</u>	<u>\$ 11,348,802</u>	<u>\$ 462,700</u>	<u>4.3%</u>

Garfield County School District

Student Activity Fund Revenues

5/31/2018

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019 Increase (Decrease)</u>	<u>Percent Change</u>
Local Sources:						
1400 - Transportation Fees	\$ 852	\$ -	\$ -	\$ -	\$ -	0%
1500 - Interest	-	250	250	250	0	0%
1700 - Student Activities	343,451	383,329	383,329	388,500	5,171	1%
1900 - Other Local	98,842	57,176	57,176	97,100	39,924	70%
Total Local Sources	\$ 443,145	\$ 440,755	\$ 440,755	\$ 485,850	\$ 45,095	10%

Expenditures

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019 Increase (Decrease)</u>	<u>Percent Change</u>
Non-Instructional Services						
100 - Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	0%
200 - Employee Benefits	-	-	-	-	-	0%
300 - Purchased Services	23,563	32,000	32,000	32,000	-	0%
400 - Purchased Property Services	-	-	-	0	-	0%
500 - Other Purchased Services	-	-	-	0	-	0%
600 - Supplies	278,086	285,000	285,000	285,000	-	0%
700 - Equipment	629	5,200	5,200	5,200	-	0%
800 - Other	136,369	163,200	163,200	163,200	-	0%
Total Expenditures	\$ 438,647	\$ 485,400	\$ 485,400	\$ 485,400	\$ -	0%
Excess (Deficiency) for Year	\$ 4,498	\$ (44,645)	\$ (44,645)	\$ 450		
Fund Balances - Beginning of Year	212,581	167,784	217,079	172,434		
Fund Balances - End of Year	\$ 217,079	\$ 123,139	\$ 172,434	\$ 172,884		
Summary of Fund Balances - End of Year:						
Committed to Students:	\$ 217,079	\$ 123,139	\$ 172,434	\$ 172,884		

Garfield County School District

Capital Projects Fund Revenues

5/31/2018

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019 Increase (Decrease)</u>	<u>Percent Change</u>
Local Sources:						
1100 - Property Taxes						
Capital Outlay	\$ 382,035	\$ 682,642	\$ 603,050	\$ 406,578	\$ (196,472)	(33%)
1500 - Earnings on Investments	54,900	45,000	43,000	30,000	(13,000)	-30%
Total Local Sources	<u>436,935</u>	<u>727,642</u>	<u>646,050</u>	<u>436,578</u>	<u>(209,472)</u>	<u>(32%)</u>
State Sources:						
3700 Capital Program	100,000	100,000	100,000	100,000	-	0%
Total State Sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0%</u>
Federal Sources:						
4380 ETI E-Rate	31,651	11,477	11,447	11,477	30	0%
Total Federal Sources	<u>31,651</u>	<u>11,477</u>	<u>11,447</u>	<u>11,477</u>	<u>30</u>	<u>0%</u>
Total Revenues	<u>\$ 568,586</u>	<u>\$ 839,119</u>	<u>\$ 757,497</u>	<u>\$ 548,055</u>	<u>\$ (209,442)</u>	<u>(28%)</u>

Expenditures

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019 Increase (Decrease)</u>	<u>Percent Change</u>
Capital Outlay:						
300-342 - Professional Services			\$ 390,300	\$ 547,830	\$ 157,530	40%
430-450 - Construction Services	190,887	900,000	257,880	1,619,572	1,361,693	528%
- Construction New BVES	15,423	1,500,000	1,750,000	7,444,520	5,694,520	325%
670 - Software	19,335	18,579	18,579	20,541	1,962	11%
730 - Equipment	31,613	78,161	86,846	30,500	(56,346)	(65%)
734 - Tech and Security Equipment	100,728	98,157	103,553	98,298	(5,255)	(5%)
735 - Non-Bus Vehicles	95,135	-	-	100,000	100,000	----
Debt Service						
810-830 - Interest and Fees	9,388	10,904	10,904	9,787	(1,117)	(7%)
840 - Principal	18,612	17,096	17,096	18,213	1,117	10%
Total Expenditures	<u>\$ 481,121</u>	<u>\$ 2,622,897</u>	<u>\$ 2,635,158</u>	<u>\$ 9,889,261</u>	<u>\$ 7,254,103</u>	<u>275%</u>
Excess (Deficiency) for Year	\$ 87,465	\$ (1,783,778)	\$ (1,877,662)	\$ (9,341,206)		
Transfer In From General Fund	\$ -	\$ -	\$ -	\$ 8,378,624		
Fund Balances - Beginning of Year	3,102,778	4,033,119	3,190,243	1,312,582		
Fund Balances - End of Year	<u>\$ 3,190,243</u>	<u>\$ 2,249,341</u>	<u>\$ 1,312,582</u>	<u>\$ 350,000</u>		
Summary of Fund Balances - End of Year:						
Restricted for:						
Capital Projects	\$ 1,445,998	\$ 800,000	\$ 2,444,741	\$ -		
Elementary School Construction	2,910,222	1,449,341	(1,132,159)	350,000		
Total Fund Balances	<u>\$ 4,356,220</u>	<u>\$ 2,249,341</u>	<u>\$ 1,312,582</u>	<u>\$ 350,000</u>		

Garfield County School District

Child Nutrition Program Revenues

5/31/2018

	Actual 2016-2017	Original 2017-2018	Revised 2017-2018	Preliminary 2018-2019	FY2018-FY2019	
					Increase (Decrease)	Percent Change
Local Sources:						
1610 - Sales to Pupils	\$ 72,754	\$ 66,825	\$ 67,139	\$ 68,482	\$ 1,343	2%
1620 - Sales to Adults	3,572	3,111	3,125	3,188	63	2%
1690 - Other Local	2,013	1,200	811	827	16	2%
Total Local Sources	78,339	71,135	71,075	72,497	1,422	2%
State Sources:						
3770 - Liquor Tax	53,804	51,388	51,388	52,416	1,028	2%
Total State Sources	53,804	51,388	51,388	52,416	1,028	2%
Federal Sources:						
4560 - Equipment Grant	5,204	-	0	-	-	0%
4571 - Lunch Reimbursement	138,533	145,000	176,000	179,520	3,520	2%
4574 - Breakfast Reimbursement	30,328	31,000	30,000	30,600	600	2%
4970 - Donated Commodities	33,454	30,000	30,000	30,600	600	2%
Total Federal Sources	207,519	206,000	236,000	240,720	4,720	2%
Total Revenues	\$ 339,662	\$ 328,523	\$ 358,463	\$ 365,633	\$ 7,169	2%

Expenditures

	Actual 2016-2017	Original 2017-2018	Revised 2017-2018	Preliminary 2018-2019	FY2018-FY2019	
					Increase (Decrease)	Percent Change
Food Services:						
100 - Salaries	\$ 129,311	\$ 135,202	\$ 136,102	\$ 163,873	\$ 27,770	20%
200 - Employee Benefits	29,049	25,831	24,201	25,709	1,508	6%
300 - Purchased Professional Services	1,275	1,700	1,400	-	(1,400)	0%
400 - Purchased Property Services	-	2,000	-	3,538	3,538	0%
500 - Other Purchased Services	449	750	595	560	(35)	-6%
600 - Supplies	2,063	1,635	1,506	1,756	250	17%
630 - Food	166,542	186,863	179,377	175,594	(3,783)	-2%
700 - Equipment	7,200	3,100	6,802	6,000	(802)	-12%
Total Expenditures	\$ 335,889	\$ 357,082	\$ 349,983	\$ 377,028	\$ 27,045	8%
Excess (Deficiency) for Year	\$ 3,773	\$ (28,559)	\$ 8,480	\$ (11,395)		
Transfer In From General Fund	\$ -	\$ 29,550	\$ -	\$ -		
Fund Balances - Beginning of Year	-	-	3,773	12,253		
Fund Balances - End of Year	\$ 3,773	\$ 991	\$ 12,253	\$ 858		
Summary of Fund Balances - End of Year:						
Restricted for:						
Inventory	\$ 22,570	\$ 5,000	\$ 12,000	\$ 12,000		
Food Service	(18,797)	(5,000)	253	(11,142)		
Total Fund Balances	\$ 3,773	\$ -	\$ 12,253	\$ 858		

Garfield County School District

Skills Certification Revenues

5/31/2018

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019 Increase (Decrease)</u>	<u>Percent Change</u>
Local Sources:						
5699 - Skills Certification	\$ 213,999	\$ 207,796	\$ 240,150	\$ 240,150	\$ -	0%
Total Local Sources	213,999	207,796	240,150	240,150	-	0%
State Sources:						
5699 - Skills Certification	312,690	315,440	307,340	307,340	-	0%
Total State Sources	312,690	315,440	307,340	307,340	-	0%
Total Revenues	\$ 526,689	\$ 523,236	\$ 547,490	\$ 547,490	\$0	0%

Expenditures

	<u>Actual 2016-2017</u>	<u>Original 2017-2018</u>	<u>Revised 2017-2018</u>	<u>Preliminary 2018-2019</u>	<u>FY2018-FY2019 Increase (Decrease)</u>	<u>Percent Change</u>
Skills Certification						
300 - Purchased Professional Services	\$ 521,999	\$ 518,546	\$ 542,880	\$ 542,880	\$ -	0%
800 - Indirect Costs	4,690	4,690	4,610	4,610	-	0%
Total Expenditures	\$ 526,689	\$ 523,236	\$ 547,490	\$ 547,490	\$ -	0%
Excess (Deficiency) for Year	\$ -	\$ -	\$ -	\$ -		
Fund Balances - Beginning of Year	2,750	2,750	2,750	2,750		
Fund Balances - End of Year	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750		

Note: The Garfield School District serves as the fiscal agent for this State program.