

Corvallis School District

All Funds - Resources

	Actual 2005-06	Actual 2006-07	Adopted Budget** 2007-08	-----2008-2009 Adopted Budgeted Revenues-----								Beginning Fund Balance	Total
				Current Taxes	Other Local	County	State	Federal	Interfund Transfers	Other Sources			
<u>General Fund</u>													
General Fund	\$49,492,877	\$54,818,349	\$59,307,200	\$23,190,290	\$1,118,860	\$415,000	\$28,776,650	\$15,000	\$0	\$500	\$9,548,700	\$63,065,000	
<u>Special Revenue Funds</u>													
Student Body Funds	\$1,444,388	\$1,374,302	\$1,500,000	\$0	\$1,025,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$1,225,000	
Early Retirement Fund***	\$3,811,341	\$4,535,617	4,080,000	0	1,450,000	0	0	0	0	0	2,450,000	\$3,900,000	
District Donation Fund	\$601,623	\$775,262	1,000,000	0	800,000	0	0	0	0	0	0	\$800,000	
Food Service Fund	3,222,478	3,349,691	3,350,000	0	1,432,499	0	24,000	1,185,000	1	0	400,000	3,041,500	
'98 State Lottery Bond Proceeds Fund	101,395	-	-	-	-	-	-	-	-	-	-	-	
Farm Home Funds	1,084,568	-	-	-	-	-	-	-	-	-	-	-	
Land Fund	60,370	62,095	2,200	0	100	0	0	0	0	0	2,250	2,350	
Grants Fund	3,373,117	3,789,697	5,100,000	0	90,000	100,000	300,000	4,170,000	0	0	0	4,660,000	
Designated Revenues Fund	1,659,936	1,938,420	1,600,000	0	1,155,000	140,000	4,000	0	1	999	400,000	1,700,000	
<i>Sub total - Special Revenue Funds</i>	\$15,359,216	\$15,825,083	\$16,632,200	\$0	\$5,952,599	\$240,000	\$328,000	\$5,355,000	\$2	\$999	\$3,452,250	\$15,328,850	
<u>Debt Service Fund</u>													
Debt Service Fund***	\$7,817,081	\$68,662,151	\$7,573,825	\$7,000,425	\$189,999	\$0	\$0	\$0	\$1	\$0	\$600,000	\$7,790,425	
PERS Bond Debt Service Fund***	5,105,765	5,629,412	4,598,526	0	1,683,402	0	0	0	1	0	2,910,000	4,593,403	
<i>Sub total - Debt Service Funds</i>	\$12,922,846	\$74,291,563	\$12,172,351	\$7,000,425	\$1,873,401	\$0	\$0	\$0	\$2	\$0	\$3,510,000	\$12,383,828	
<u>Capital Projects Funds</u>													
Capital Improvement Bond Proceeds***	\$37,704	-	-	-	-	-	-	-	-	-	-	-	
New Schools Bond Proceeds Fund***	22,731,540	10,622,908	8,465,000	0	50,000	0	0	0	0	0	3,100,000	3,150,000	
<i>Sub Total Capital Projects Funds</i>	\$22,769,244	\$10,622,908	\$8,465,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$3,100,000	\$3,150,000	
<u>Internal Service Funds</u>													
Insurance Fund***	\$10,933,751	\$11,532,907	\$10,085,000	\$0	\$8,204,999	\$0	\$0	\$0	\$1	\$0	\$3,000,000	\$11,205,000	
<u>Trust and Agency Funds</u>													
Foundation Fund*	\$1,179,076	\$1,306,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Resources - All Funds	\$112,657,010	\$168,397,060	\$106,661,751	\$30,190,715	\$17,199,859	\$655,000	\$29,104,650	\$5,370,000	\$5	\$1,499	\$22,610,950	\$105,132,678	

* The District is acting in a fiduciary capacity with respect to the Foundation Fund, and therefore we are advised by our auditors not to budget for this fund.

** The Adopted Budget includes Reappropriation and Supplemental Budgets adopted in October and November, 2006 and May, 2007.

***The Open Book\$ Project and the Oregon Department of Education consider these funds to be non-operating.