

# Crook County School District

## Statement of Revenue and Expenditures - General Fund

Fiscal Year 2015-16 to date June 30, 2016 - UNAUDITED

		Adopted	Actuals	Estimate	Over/(Under)	
		Revised Budget	Year-to-Date	To Year End	Budget	
<b>Operating Revenue and Expenses</b>						
Revenue						
1	Property Tax	8,048,256	8,423,637	8,542,249	493,993	6%
2	Interest	30,000	52,497	57,269	27,269	91%
3	PERS UAL Assessment	2,020,170	2,020,440	2,020,170	-	0%
4	State School Fund	17,877,401	16,756,416	16,905,162	(972,239)	-5%
5	SSF May Adjustment (FY 14-15)	-	17,023	17,023	17,023	
6	Common School Fund	294,209	123,032	246,063	(48,146)	-16%
7	Federal Forest Fees	-	342,727	342,727	342,727	
8	Miscellaneous	405,712	259,080	334,763	(70,950)	-17%
9	Transfers	-	-	-	-	
10	<b>Total Revenue</b>	<b>28,675,748</b>	<b>27,994,852</b>	<b>28,465,426</b>	<b>(210,322)</b>	<b>-1%</b>
Expenses						
11	Salaries and Wages	13,334,271	13,257,667	13,234,454	(99,818)	-1%
12	Payroll Taxes and Benefits	7,192,882	7,077,134	7,068,275	(124,607)	-2%
13	Services	4,017,910	3,457,989	3,844,414	(173,496)	-4%
14	Supplies	561,462	356,426	460,396	(101,066)	-18%
15	Capital Outlay	-	21,722	37,972	37,972	100%
16	Other Expenses	224,451	201,214	203,680	(20,771)	-10%
17	Transfers	4,282,772	4,190,483	4,282,772	-	0%
18	<b>Total Expenses</b>	<b>29,613,748</b>	<b>28,562,636</b>	<b>29,131,963</b>	<b>(481,785)</b>	<b>-2%</b>
19	<b>Operating Surplus/(Deficit)</b>	<b>(938,000)</b>	<b>(567,784)</b>	<b>(666,537)</b>	<b>271,463</b>	
<b>Fund Balance and Reserves</b>						
20	Beginning Fund Balance	2,125,000	3,169,989	3,169,989	1,044,989	49%
21	Operating Surplus/(Deficit)	(938,000)	(567,784)	(666,537)	271,463	
Funds Held in Reserve:						
22	Operating Contingency	(500,000)	-	-	500,000	
23	Reserved for Next Year	(687,000)	-	-	687,000	
24	<b>Total Reserves &amp; Contingency</b>	<b>(1,187,000)</b>	<b>-</b>	<b>-</b>	<b>1,187,000</b>	
25	<b>Ending Fund Balance</b>	<b>-</b>	<b>2,602,206</b>	<b>2,503,453</b>	<b>1,316,453</b>	<b>111%</b>

Additional activity will occur throughout July and August which will impact the final outcome of the 2015-16 financial report. Invoices for June will be received and posted, year-end entries and accruals will be made, and reconciling adjustments will be made (such as property taxes outstanding).

# Crook County School District

All Funds Fiscal Report

Fiscal Year 2015-16 to date June 30, 2016 - UNAUDITED

Fund	Name	Budget	Actual Begin Balance	Actual Revenue	Actual Expense	Budget Balance	Fund Balance	Percent of Budget Spent
<b>100</b>	<b>GENERAL FUND</b>		3,169,989	27,994,852				
	Crook County High School	4,439,008			4,400,482	38,526		99%
	Crook County Middle School	3,345,458			3,305,763	39,695		99%
	Crooked River Elem School	2,984,944			2,962,577	22,367		99%
	Barnes Butte Elementary School	3,223,786			3,229,377	(5,591)		100%
	Ochoco Elem School	68,917			85,905	(16,988)		125%
	Powell Butte Charter School	1,257,020			1,249,908	7,112		99%
	Paulina Elem School	365,498			359,225	6,273		98%
	Cecil Sly Elem School	72,971			75,693	(2,721)		104%
	Special Programs	3,628,103			3,587,976	40,128		99%
	District Office	885,429			852,707	32,722		96%
	Transportation	1,276,045			1,104,574	171,471		87%
	Facilities	865,615			805,623	59,992		93%
	Print Shop	18,517			(18,186)	36,703		-98%
	Curriculum	344,454			293,247	51,207		85%
	Technology	569,277			526,007	43,270		92%
	Brothers	202,320			183,676	18,644		91%
	Pioneer Alt Ed	253,033			247,162	5,871		98%
	COIC	258,752			301,628	(42,876)		117%
	Insight Charter School	348,669			147,082	201,588		42%
	Advanced Diploma	211,274			166,953	44,321		79%
	Online Option	84,764			92,096	(7,332)		109%
	Fiscal Management	627,122			412,680	214,442		66%
	Transfers	4,282,772			4,190,483	92,289		98%
	Operating Contingency	500,000				500,000		0%
	Reserved For Next Year	687,000				687,000		0%
	<b>Total General Fund</b>	<b>30,800,748</b>	<b>3,169,989</b>	<b>27,994,852</b>	<b>28,562,636</b>	<b>2,238,112</b>	<b>2,602,206</b>	<b>93%</b>
<b>200</b>	<b>SPECIAL REVENUE FUNDS</b>							
136	District-Sponsored Athletics	459,460	11,790	459,165	441,619	17,841	29,336	96%
201	Special Revenues Pool	1,552,929	0	0	0	1,552,929	0	0%
202	CCHS Student Activity Fund	0	68,241	160,393	139,298	(139,298)	89,336	0%
203	CCMS Student Activity Fund	0	11,157	32,169	29,473	(29,473)	13,854	0%
204	Elementary Schools Student Activity Fund	0	32,377	43,485	53,139	(53,139)	22,724	0%
205	Food Service	1,099,000	1,854	891,216	940,708	158,292	(47,639)	86%
208	Textbook Reserve	406,500	146,327	145,500	165,782	240,718	126,045	41%
209	PERS Reserve	910,000	1,050,000	460,000	0	910,000	1,510,000	0%
210	Bus Replacement Reserve	299,000	101,499	199,000	108,234	190,766	192,265	36%
212	Early Retirement Reserve	213,050	82,861	129,685	167,481	45,569	45,065	79%
214	Maintenance Reserve	210,000	170,046	6,203	31,702	178,298	144,547	15%
215	Auxiliary Services Reserve	318,001	193,803	24,001	9,909	308,092	207,895	3%
217	Capital Projects	0	28,772	759,849	0	0	788,621	0%
220	Paulina Special Projects	0	5,909	556	872	(872)	5,593	0%
221	CCHS Special Projects	0	63,100	68,257	62,717	(62,717)	68,640	0%
222	CCMS Special Projects	0	21,816	20,001	17,502	(17,502)	24,315	0%
223	CR Special Projects	0	2,559	33,733	20,826	(20,826)	15,467	0%
228	Ochoco Special Projects	0	0	0	0	0	0	0%
229	Barnes Butte Special Projects	0	3,073	30,712	25,436	(25,436)	8,349	0%
230	Maintenance	4,495	4,184	0	0	4,495	4,184	0%
231	Reimbursed Salaries	326,059	483	155,510	158,303	167,756	(2,310)	49%
232	Title XIX	439,000	241,380	56,305	112,241	326,759	185,443	26%
235	Donations	0	7	52,027	50,381	(50,381)	1,653	0%
236	Athletics	0	137,550	266,337	291,921	(291,921)	111,966	0%
245	CTE Grant	2,828	0	2,828	2,828	0	0	100%
248	IDEA Sect 619	6,480	0	5,053	6,480	0	(1,427)	100%
250	E Southwell Auditorium	64,000	45,409	6,460	14,286	49,714	37,583	22%
252	IDEA Enhancement - Formula	3,240	0	1,061	3,239	1	(2,178)	100%
253	IDEA Extended Assessment	900	0	0	0	900	0	0%
254	IDEA SPR&I	3,583	0	900	3,583	0	(2,683)	100%
255	IDEA Part B	636,215	0	422,211	561,381	74,834	(139,170)	88%
256	Title III	28,202	0	15,842	18,468	9,733	(2,626)	65%
258	RTI	5,338	0	5,338	4,673	665	665	88%
261	Title I-A	871,863	0	546,071	818,785	53,077	(272,714)	94%
262	Title I-D	21,162	0	17,898	21,162	0	(3,264)	100%
264	School Improvement Tier III	0	0	0	0	0	0	0%

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266	Title VI RLIS	86,837	0	24,794	64,942	21,895	(40,148)	75%
267	TIF Bonuses	39,400	0	397,805	397,805	(358,405)	0	1010%
268	TIF-Leadership Roles & Responsibilities	0	0	0	0	0	0	0%
269	Teacher Incentive Fund	0	0	561	561	(561)	0	0%
270	TIF - Principal Cadre	0	0	0	0	0	0	0%
271	Title II-A	129,670	0	81,270	126,093	3,577	(44,823)	97%
274	Natural Resources State Grant	0	0	0	0	0	0	0%
276	QZAB-1 Projects	250,000	180,391	60,763	49,534	200,466	191,620	20%
279	Natural Resources Open Campus Grant	79,283	68,238	19,151	10,487	68,796	76,901	13%
287	Misc Restricted Donations	0	0	2,200	200	(200)	2,000	0%
288	Facebook Grants	0	221	0	221	(221)	0	0%
289	Misc Grants	313,283	179,551	213,745	191,383	121,901	201,914	61%
292	Outdoor School	50,000	11,710	64,423	34,993	15,007	41,139	70%
297	Insurance Reserve	10,000	60,000	0	0	10,000	60,000	0%
299	Technology Reserve	595,000	77,854	1,032,723	465,561	129,439	645,016	78%
	<b>Total Special Revenue Fund</b>	<b>9,434,777</b>	<b>3,002,161</b>	<b>6,915,203</b>	<b>5,624,208</b>	<b>3,810,569</b>	<b>4,293,156</b>	<b>60%</b>
<b>300</b>	<b>DEBT SERVICE FUNDS</b>							
320	Debt Service - Capital Construction	1,742,426	297,219	1,397,180	1,742,418	8	(48,020)	100%
330	Debt Service - PERS	2,228,970	205,541	2,021,469	407,585	1,821,385	1,819,425	18%
340	Debt Service - QZAB 1	72,534	0	49,534	49,534	23,000	0	68%
341	Debt Service - QZAB 2	72,102	0	72,102	72,102	0	0	100%
	<b>Total Debt Service Funds</b>	<b>4,116,032</b>	<b>502,760</b>	<b>3,540,285</b>	<b>2,271,639</b>	<b>1,844,393</b>	<b>1,771,405</b>	<b>55%</b>
<b>400</b>	<b>PROJECT FUNDS</b>							
431	Capital Project Fund	19,683,000	12,583,914	53,423	5,773,724	13,909,276	6,863,613	29%
	<b>Total Project Funds</b>	<b>19,683,000</b>	<b>12,583,914</b>	<b>53,423</b>	<b>5,773,724</b>	<b>13,909,276</b>	<b>6,863,613</b>	<b>29%</b>
<b>TOTAL All Funds</b>		<b>64,034,557</b>	<b>19,258,824</b>	<b>38,503,762</b>	<b>42,232,207</b>	<b>21,802,350</b>	<b>15,530,380</b>	<b>66%</b>