

Crook County School District

Statement of Revenue and Expenditures - General Fund

Fiscal Year 2017-18 to date June 30, 2018 - UNAUDITED - Preliminary

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals YTD</u>	<u>Estimate To Year End</u>	<u>Over/(Under) Rev Budget</u>	
Operating Revenue and Expenses							
Revenue							
1	Property Tax	9,899,985	9,899,985	9,734,635	9,734,635	(165,351)	-2%
2	Interest	88,932	88,932	221,780	248,022	159,090	179%
3	PERS UAL Assessment	2,210,356	2,210,356	2,225,170	2,225,170	14,814	1%
4	State School Fund	17,548,883	19,048,883	18,859,862	18,679,862	(369,022)	-2%
5	SSF May Adjustment (FY 16-17)	-	-	280,375	280,375	280,375	
6	Common School Fund	365,102	365,102	266,390	266,390	(98,712)	-27%
7	Federal Forest Fees	-	-	321,649	321,649	321,649	
8	Miscellaneous	308,820	308,820	251,546	293,866	(14,954)	-5%
9	Transfers	-	-	-	-	-	
10	Total Revenue	30,422,079	31,922,079	32,161,407	32,049,969	127,890	0%
Expenses							
11	Salaries and Wages	14,562,629	14,844,629	14,230,805	14,208,585	(636,044)	-4%
12	Payroll Taxes and Benefits	8,227,498	8,227,498	7,724,323	7,724,823	(502,675)	-6%
13	Services	3,929,698	4,233,698	3,665,309	3,943,478	(290,220)	-7%
14	Supplies	502,515	502,515	491,606	498,129	(4,386)	-1%
15	Capital Outlay	-	-	92,381	92,381	92,381	0%
16	Other Expenses	234,476	234,476	221,837	221,846	(12,629)	-5%
17	Transfers	3,529,356	5,143,356	4,441,344	5,143,356	-	0%
18	Total Expenses	30,986,171	33,186,171	30,867,606	31,832,598	(1,353,574)	-4%
19	Operating Surplus/(Deficit)	(564,093)	(1,264,093)	1,293,801	217,371	1,481,464	
Fund Balance and Reserves							
20	Beginning Fund Balance	2,064,093	2,064,093	2,543,409	2,543,409	479,317	23%
21	Operating Surplus/(Deficit)	(564,093)	(1,264,093)	1,293,801	217,371	1,481,464	
Funds Held in Reserve / Ending Balance:							
22	Operating Contingency	500,000	500,000	-	-	(500,000)	
23	Reserved for Next Year	1,000,000	1,000,000	-	-	(1,000,000)	
24	Ending Fund Balance	-	-	3,837,211	2,760,780	2,760,780	
25	Total Fund Balance	1,500,000	1,500,000	3,837,211	2,760,780	1,260,780	84%

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Fund	Name	Budget	Actual Begin Balance	Actual Revenue	Actual Expense	Budget Balance	Fund Balance	Percent of Budget Spent
100	GENERAL FUND		2,543,409	32,161,407				
	Crook County High School	4,802,615			4,665,526	137,088		97%
	Crook County Middle School	3,827,836			3,743,938	83,898		98%
	Crooked River Elem School	3,340,822			3,174,723	166,098		95%
	Barnes Butte Elementary School	3,539,462			3,541,548	(2,087)		100%
	Ochoco Elem School	0			0	0		0%
	Powell Butte Charter School	1,511,397			1,513,336	(1,940)		100%
	Paulina Elem School	374,589			359,411	15,178		96%
	Cecil Sly Elem School	0			0	0		0%
	Special Programs	3,963,869			3,843,427	120,442		97%
	District Office	1,075,149			1,063,680	11,469		99%
	Transportation	1,355,466			1,206,460	149,006		89%
	Facilities	948,319			887,657	60,662		94%
	Print Shop	0			(26,736)	26,736		0%
	Curriculum	384,787			589,168	(204,381)		153%
	Technology	648,226			600,328	47,898		93%
	Brothers	202,080			290,756	(88,676)		144%
	Pioneer Alt Ed	407,966			371,548	36,418		91%
	COIC	372,661			138,909	233,751		37%
	Advanced Diploma	45,035			40,991	4,043		91%
	Online Option	100,404			153,479	(53,075)		153%
	Fiscal Management	942,134			268,111	674,023		28%
	Transfers	5,143,356			4,441,344	702,011		86%
	Operating Contingency	0				0		0%
	Reserved For Next Year	1,000,000				1,000,000		0%
	Total General Fund	33,986,171	2,543,409	32,161,407	30,867,606	3,118,565	3,837,211	91%
200	SPECIAL REVENUE FUNDS							
136	District-Sponsored Athletics	541,334	59,616	524,926	497,787	43,547	86,754	92%
201	Special Revenues Pool	0	0	0	0	0	0	0%
202	CCHS Student Activity Fund	292,437	91,224	165,215	171,773	120,664	84,665	59%
203	CCMS Student Activity Fund	58,000	17,351	37,700	34,654	23,346	20,396	60%
204	Elementary Schools Student Activity Fund	88,000	13,217	57,045	47,526	40,474	22,735	54%
205	Food Service	1,324,452	223,396	1,244,701	1,191,905	132,548	276,193	90%
208	Textbook Reserve	420,261	271,888	150,000	113,365	306,896	308,523	27%
209	PERS Reserve	2,096,488	2,044,624	0	0	2,096,488	2,044,624	0%
210	Bus Replacement Reserve	360,000	153,663	280,661	289,589	70,411	144,735	80%
212	Early Retirement Reserve	125,679	95,977	16,854	57,756	67,924	55,076	46%
214	Maintenance Reserve	564,198	302,717	520,589	207,211	356,986	616,096	37%
215	Auxiliary Services Reserve	208,111	208,723	1	19,422	188,689	189,302	9%
217	Capital Projects	501,037	1,048,258	714,000	99,470	401,568	1,662,788	20%
220	Paulina Special Projects	1,500	5,357	0	1,924	(424)	3,433	128%
221	CCHS Special Projects	123,300	74,873	61,420	72,936	50,364	63,358	59%
222	CCMS Special Projects	34,000	21,629	12,978	18,822	15,178	15,785	55%
223	CR Special Projects	12,500	15,226	30,988	25,628	(13,128)	20,586	205%
224	Brothers Special Projects	0	0	500	377	(377)	123	0%
228	Ochoco Special Projects	0	0	0	0	0	0	0%
229	Barnes Butte Special Projects	20,000	6,957	33,095	30,811	(10,811)	9,241	154%
230	Maintenance	0	0	0	0	0	0	0%
231	Reimbursed Salaries	297,351	346	169,399	168,195	129,156	1,550	57%
232	Title XIX	293,812	128,248	65,797	182,940	110,872	11,105	62%
235	Donations	53,000	205	6,792	6,942	46,058	55	13%
236	Athletics	385,874	138,138	278,732	287,338	98,536	129,532	74%
245	CTE Grant	620,000	0	21,403	19,445	600,555	1,959	3%
248	IDEA Sect 619	12,000	0	2,956	2,956	9,044	0	25%
250	E Southwell Auditorium	31,229	41,051	17,844	11,678	19,551	47,217	37%
252	IDEA Enhancement - Formula	2,000	0	1,342	1,342	658	0	67%
253	IDEA Extended Assessment	0	0	866	1,021	(1,021)	(155)	0%
254	IDEA SPR&I	2,199	0	3,318	3,318	(1,119)	0	151%
255	IDEA Part B	650,000	0	463,734	480,868	169,132	(17,134)	74%
256	Title III	20,000	0	5,592	5,592	14,408	0	28%
258	RTI	0	203	4,357	3,822	(3,822)	738	0%
261	Title I-A	794,159	0	777,416	777,686	16,473	(270)	98%
262	Title I-D	17,261	0	30,617	30,617	(13,356)	0	177%
264	School Improvement Tier III	0	0	0	0	0	0	0%

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266	Title VI RLIS	88,021	0	55,054	55,054	32,967	0	63%
267	TIF Bonuses	0	0	0	0	0	0	0%
268	TIF-Leadership Roles & Responsibilities	0	0	0	0	0	0	0%
269	Teacher Incentive Fund	0	0	0	0	0	0	0%
270	TIF - Principal Cadre	0	0	0	0	0	0	0%
271	Title II-A	145,457	0	115,858	115,858	29,599	0	80%
273	Title IV-A	0	0	14,781	14,781	(14,781)	0	0%
274	Natural Resources State Grant	0	0	0	0	0	0	0%
276	QZAB-1 Projects	276,105	22,944	63,408	0	276,105	86,352	0%
279	Natural Resources Open Campus Grant	79,753	89,552	13,600	18,326	61,427	84,826	23%
287	Misc Restricted Donations	0	3,546	124,581	123,868	(123,868)	4,259	0%
288	Facebook Grants	0	0	0	0	0	0	0%
289	Misc Grants	1,077,511	195,767	275,756	344,810	732,701	126,714	32%
292	Outdoor School	76,284	11,325	109,310	65,548	10,735	55,086	86%
297	Insurance Reserve	60,000	60,000	0	0	60,000	60,000	0%
298	Measure 98	0	0	337,991	337,991	(337,991)	0	0%
299	Technology Reserve	582,889	329,466	372,446	457,441	125,448	244,471	78%
	Total Special Revenue Fund	12,336,201	5,675,488	7,183,621	6,398,392	5,937,809	6,460,717	52%
300	DEBT SERVICE FUNDS							
320	Debt Service - Capital Construction	1,874,575	29,168	1,935,907	1,874,573	2	90,502	100%
330	Debt Service - PERS	2,432,072	213,183	2,235,262	2,225,170	206,902	223,275	91%
340	Debt Service - QZAB 1	198,136	198,136	0	49,534	148,602	148,602	25%
341	Debt Service - QZAB 2	400,923	400,998	0	400,998	(74)	0	100%
	Total Debt Service Funds	4,905,706	841,484	4,171,169	4,550,274	355,432	462,379	93%
400	PROJECT FUNDS							
422	CCMS Gym Seismic Rehab Project	1,000,000	(280,905)	718,551	437,646	562,354	0	44%
431	Capital Project Fund	100,000	145,949	1,181	140,976	(40,976)	6,154	141%
	Total Project Funds	1,100,000	(134,955)	719,732	578,623	521,377	6,154	53%
TOTAL All Funds		52,328,078	8,925,426	44,235,929	42,394,895	9,933,184	10,766,460	81%



Summary of Reserve Funds

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	208 Textbook Reserve	209 PERS Reserve	210 Bus Repl	212 Early Retirement	214 Maintenance	215 Auxiliary Services	217 Capital	297 Insurance	299 Technology	Total Reserves
2015-2016 Beginning Balance	146,327	1,050,000	101,499	82,861	170,046	193,803	28,772	60,000	77,854	1,911,161
Transfers In	192,500	545,547	140,957	175,000	167,656		100,000		960,000	2,281,660
Transfers Out										
Expenditures	(165,885)		(108,234)	(167,481)	(37,702)	(8,469)	(8,131)		(495,944)	(991,846)
Other			84,043	29,685		24,001	659,849		172,882	970,461
2015-2016 Ending Balance	172,942	1,595,547	218,265	120,065	300,000	209,335	780,490	60,000	714,791	4,171,435
2016-2017 Beginning Balance	172,942	1,595,547	218,265	120,065	300,000	209,335	780,490	60,000	714,791	4,171,435
Transfers In	150,000	449,077	106,000	75,000	2,842				300,000	1,082,919
Transfers Out										
Expenditures	(51,384)		(281,507)	(121,122)	(125)	(613)	(284,099)		(710,606)	(1,449,457)
Other	330		110,905	22,034		1	551,868		25,282	710,420
2016-2017 Ending Balance	271,888	2,044,624	153,663	95,977	302,717	208,723	1,048,258	60,000	329,466	4,515,317
2017-2018 Beginning Balance	271,888	2,044,624	153,663	95,977	302,717	208,723	1,048,258	60,000	329,466	4,515,317
Transfers In	150,000		123,000		508,339		714,000		300,000	1,795,339
Transfers Out										
Expenditures	(113,365)		(289,589)	(57,756)	(207,211)	(19,422)	(99,470)		(457,441)	(1,244,254)
Other	-		157,661	16,854	12,250	1			72,446	259,213
2017-2018 Ending Balance	308,523	2,044,624	144,735	55,076	616,096	189,302	1,662,788	60,000	244,471	5,325,615
2017-2018 Recommended Minimum	150,000	2,044,624	75,000	30,000	300,000	150,000	714,000	60,000	150,000	3,673,624