

**MOLALLA RIVER SCHOOL DISTRICT
KEY INDICATORS REPORT
2014 - 2015
Dec-14**

		X	Enrollment
		X	Labor Costs
		X	School Support Fund
X			Supported Ed Costs
		X	Federal Grant Awards
		X	Facility Costs
		X	General Fund Balance
		X	State Revenue Forecast
		X	Transportation Costs

EXPLANATIONS

General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2014-15

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget	SSF Estimate	Total	Variance
REVENUES														09/05/14		
Taxes Imposed	0		24,254	16,015	4,520,047	1,275,000	80,000	65,000	250,000	31,500	54,601	370,000	6,691,000	6,691,000	6,686,417	(4,583)
Federal Forest Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common School Fund	0	0	0	0	0	0	0	0	112,901	0	0	112,901	225,801	225,801	225,801	0
County School Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Timber Revenue	0	0	0	0	0	60,000	0	0	0	0	0	0	60,000	60,000	60,000	0
Local Formula Revenue	0	0	24,254	16,015	4,520,047	1,335,000	80,000	65,000	362,901	31,500	54,601	482,901	6,976,801	6,976,801	6,972,218	(4,583)
State School Fund (1)	2,498,153	1,248,327	1,248,126	1,248,126	1,248,576	1,248,576	1,248,576	1,248,576	1,248,576	1,248,576	1,248,576		14,986,006	14,983,506	14,982,761	(3,245)
School Year Subaccount			0										0	0	0	0
Other restricted	0		3,000		0		0	0	0	0	0	0	0	0	3,000	3,000
High Cost Disability Grant	0	0	0	0		0	0	0	0	0	100,000		0	0	100,000	100,000
Other Federal	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
Total Formula Revenue	2,498,153	1,248,327	1,275,380	1,264,141	5,768,623	2,583,576	1,328,576	1,313,576	1,611,476	1,280,076	1,403,177	482,901	21,962,807	21,960,307	22,057,979	95,172
State School Fund Adjust PY		0	0	0	0	0	0	0	0	0	(100,000)	0	0		(100,000)	(100,000)
ESD Apportionment	0	0	0	0	0			125,000		0		125,000	250,000	250,000	250,000	0
Interest	3,422	3,696	2,478	3,526	2,850	4,500	4,125	3,547	3,683	3,394	3,401	2,500	37,500	37,500	41,122	3,622
Property Rental	1,103	4,054	488	6,255	400	400	150	1,000	1,500	1,000	0	0	20,000	20,000	16,350	(3,650)
Miscellaneous	2,830	553	7,540	31,056	5,000	20,000	10,000	10,000	2,500	5,000	7,000	20,000	113,000	113,000	121,479	8,479
District Revenue	7,355	8,303	10,506	40,837	8,250	24,900	14,275	139,547	7,683	9,394	10,401	147,500	420,500	420,500	428,951	8,451
Total Revenue	2,505,508	1,256,630	1,285,886	1,304,978	5,776,873	2,608,476	1,342,851	1,453,123	1,619,159	1,289,470	1,313,578	630,401	22,383,307	22,380,807	22,386,930	3,623
EXPENDITURES																
Salaries	144,254	217,205	811,122	833,257	855,265	835,000	835,000	835,000	835,000	835,000	835,000	2,195,276	10,071,408		10,066,379	5,029
Employee Benefits	76,656	112,916	461,678	450,433	442,186	456,996	456,996	456,996	456,996	456,996	456,996	1,201,383	5,511,990		5,487,225	24,765
Purchased Services(1)	509,706	312,795	224,720	696,597	214,294	461,000	530,000	775,000	267,500	475,000	475,664	800,127	5,794,291		5,742,403	51,888
Supplies and Materials	33,557	38,101	57,049	49,020	13,627	18,058	14,042	25,302	21,908	28,144	76,708	33,000	395,510		408,516	(13,006)
Capital Outlay	0	20,384	983	0	0	6,500	0	0	0	0	0	0	12,500		27,867	(15,367)
Other Objects	165,078	46,352	2,087	905	1,079	1,542	1,058	45,826	0	354	63	545	306,704		264,889	41,815
Transfers	225,000	0	0	0	0	0	0	0	0	0	0	285,244	510,244		510,244	0
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	1,143,405		0	1,143,405
Total Expenditures	1,154,251	747,753	1,557,639	2,030,212	1,526,451	1,779,096	1,837,096	2,138,124	1,581,404	1,795,494	1,844,431	4,515,575	23,746,052	22,507,523	22,507,523	1,238,529
Excess of Revenues over (under) Expenditures	1,351,257	508,877	(271,753)	(725,234)	4,250,422	829,380	(494,245)	(685,001)	37,756	(506,024)	(530,853)	(3,885,174)	(1,362,745)	(126,716)	(120,593)	1,242,152
OTHER FINANCING SOURCES																
Operating Transfer In	0	0	0	0		0	0	0	0	0	0	0	0		0	0
Revenues and Other Financing Sources over (under) Expenditures	1,351,257	508,877	(271,753)	(725,234)	4,250,422	829,380	(494,245)	(685,001)	37,756	(506,024)	(530,853)	(3,885,174)	(1,362,745)	(126,716)	(120,593)	1,242,152
Unassigned Fund Balance, Beginning **													3,438,518	3,438,518	3,735,984	297,466
Fund Balance, End of Year													2,075,773	3,311,802	3,615,391	1,539,618

* Complete revenue information not available at this time

Notes:

This is based on an estimate for the State School Fund grant. Remember this is complex and involves multiple accounts, teacher experience, ADMw and a funding ratio that may be impacted by a reporting change in any one of the 199 school districts.

14.00%
2,065,746
1,549,645 Amount above 8%

(1) Includes charter school

** Amounts assigned for Land Lab Fund, future CTEC programs are examples of assigned amounts deducted from the Audit Report Ending General Fund Balance

General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2013-14

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget	SSF Estimate 05/05/14	Total	Variance
REVENUES																
Taxes Imposed	0		32,610	17,052	4,575,463	1,200,557	72,693	55,658	223,405	30,643	54,601	308,744	6,300,000	6,500,000	6,571,426	271,426
Federal Forest Fees	0	0	0	0	0	0	0	0	0	0	13,665	0	0	13,700	13,665	13,665
Common School Fund	0	0	0	0	0	0	0	0	115,576	0	0	115,576	211,582	231,151	231,152	19,570
County School Fund	0	0	0	0	0	0	0	0	0	0	21	0	0	0	21	21
State Timber Revenue	0	0	0	0	0	0	0	0	0	0	0	0	60,000	60,000	0	(60,000)
Local Formula Revenue	0	0	32,610	17,052	4,575,463	1,200,557	72,693	55,658	338,981	30,643	68,287	424,320	6,571,582	6,804,851	6,816,264	244,682
State School Fund (1)	2,490,436	1,244,471	1,244,471	1,244,471	1,229,287	1,229,287	1,229,287	1,229,287	1,220,531	1,114,270	1,098,747		14,973,648	14,586,838	14,574,545	(399,103)
School Year Subaccount			0										0	0	0	0
Other restricted	0				3,000		0	0	0	0	0	648	0	0	3,648	3,648
High Cost Disability Grant	0	0	0	0		0	0	0	0	0	102,806		0	0	102,806	102,806
Other Federal	0	0	0	0	0		0			0		0	0	0	0	0
Total Formula Revenue	2,490,436	1,244,471	1,277,081	1,261,523	5,807,750	2,429,844	1,301,980	1,284,945	1,559,512	1,144,913	1,269,840	424,968	21,545,230	21,391,689	21,497,263	(47,967)
State School Fund Adjust PY		0	0	0	0	0	0	0	0	0	387,357	0	0	387,357	387,357	387,357
ESD Apportionment- other restricted	8,537	0	0	0	0			109,502		0		112,274	196,938	196,938	230,313	33,375
Interest	2,206	2,483	2,337	2,103	2,718	4,043	4,055	3,543	3,683	3,394	3,401	2,557	45,000	45,000	36,523	(8,477)
Property Rental	4,488	488	933	12,036	476	559	168	1,239	2,032	1,230	0	(184)	30,000	30,000	23,465	(6,535)
Miscellaneous	1,920	275	6,396	29,644	6,006	53,964	14,901	13,141	4,043	8,230	9,490	100,123	110,999	110,999	248,133	137,134
District Revenue	17,151	3,246	9,666	43,783	9,200	58,566	19,124	127,425	9,758	12,854	12,891	214,770	382,937	382,937	538,434	155,497
Total Revenue	2,507,587	1,247,717	1,286,747	1,305,306	5,816,950	2,488,410	1,321,104	1,412,370	1,569,270	1,157,767	1,670,088	639,738	21,928,167	22,161,983	22,423,054	494,887
EXPENDITURES																
Salaries	140,101	208,650	770,634	810,590	814,784	845,929	782,925	831,522	811,375	814,245	822,769	2,044,049	9,837,312		9,697,573	139,739
Employee Benefits	69,395	106,673	417,126	432,081	434,219	437,980	430,010	437,954	429,177	427,710	429,005	1,092,617	5,676,317		5,143,947	532,370
Purchased Services(1)	437,293	360,537	226,074	652,944	296,332	453,742	528,309	756,804	260,891	470,921	470,664	730,767	5,870,127		5,645,278	224,849
Supplies and Materials	15,499	46,605	45,684	40,732	29,828	18,058	14,042	25,302	21,908	28,144	77,247	41,203	399,176		404,252	(5,076)
Capital Outlay	0	0	0	0	0	11,000	0	14,839	0	0	0	11,434	17,500		37,273	(19,773)
Other Objects	166,966	50,481	4,144	61,924	924	1,542	1,058	45,826	0	354	63	807	349,567		334,089	15,478
Transfers	225,000	0	0	0	0	0	0	0	0	0	0	295,024	538,286		520,024	18,262
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	258,821		0	258,821
Total Expenditures	1,054,254	772,946	1,463,662	1,998,271	1,576,087	1,768,251	1,756,344	2,112,247	1,523,351	1,741,374	1,799,748	4,215,901	22,947,108	21,782,436	21,782,436	1,164,670
Excess of Revenues over (under) Expenditures	1,453,333	474,771	(176,915)	(692,965)	4,240,863	720,159	(435,240)	(699,877)	45,919	(583,607)	(129,660)	(3,576,163)	(1,018,939)	379,547	640,618	1,659,557
OTHER FINANCING SOURCES																
Operating Transfer In	0	0	0	0		0	0	5,673	0	0	0	0	0		5,673	5,673
Revenues and Other Financing Sources over (under) Expenditures	1,453,333	474,771	(176,915)	(692,965)	4,240,863	720,159	(435,240)	(694,204)	45,919	(583,607)	(129,660)	(3,576,163)	(1,018,939)	379,547	646,291	1,665,230
Unassigned Fund Balance, Beginning **													3,009,442	3,009,442	3,089,700	80,258
Fund Balance, End of Year													1,990,503	3,388,989	3,735,991	1,745,488

* Complete revenue information not available at this time

Notes:

This is based on an estimate for the State School Fund grant. Remember this is complex and involves multiple accounts, teacher experience, ADMw and a funding ratio that may be impacted by a reporting change in any one of the 199 school districts.

14.98%
1,995,009
1,740,982 Amount above 8%

(1) Includes charter school

** Amounts assigned for Land Lab Fund, future CTEC programs are examples of assigned amounts deducted from the Audit Report Ending General Fund Balance

3861326.00