

**Morrow County School District General Fund**  
**Statement of 2015-2016 Anticipated Revenue**

5/31/2016

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 5,800,000	\$ 6,838,883		\$ 6,838,883	\$ 1,038,883
1112 Prior Years' Levy*	198,000	80,882	117,118	198,000	-
1121 Current Year's Local Option Taxes	420,000	383,612	36,388	420,000	-
1190 Penalties and Interest on Taxes	2,000	-		-	(2,000)
1312 Tuition from Other OR Districts	5,000	2,434		2,434	(2,566)
1500 Earnings on Investments	35,000	63,594	2,000	65,594	30,594
1920 Donations	57,000	137,496		137,496	80,496
1960 Recovery of Prior Years' Exp	40,000	33,679	6,321	40,000	-
1990 Miscellaneous (Includes Recovery)	30,000	66,281		66,281	36,281
1992 Medicaid Reimbursement	40,000	85,000		85,000	45,000
2101 County School Fund	22,000	23,712		23,712	1,712
2800 Revenue in Lieu of Taxes	100,000	125,111		125,111	25,111
2801 Forest Fees	10,000	-		-	(10,000)
3101 State School Support Fund*	14,427,846	13,619,040		13,619,040	(808,806)
<i>Small High School Grant</i>		120,407		120,407	120,407
<i>2014-2015 BSSF Estimated Reconc</i>		89,262		89,262	89,262
3103 Common School Fund*	182,837	84,208	98,629	182,837	-
3199 Other Unrestricted Grants-In-Aid	32,500	-		-	(32,500)
3299 Restricted Grants in Aid (State)	15,000	4,600	10,400	15,000	-
4505 Restricted Grant	-	-	-	-	-
4510 Restricted behalf IRS interest QSCB	75,000	-	75,000	75,000	-
4703 Special Ed SPR&I Grant	2,396		2,396	2,396	-
4801 Fed Forest Fees	-	33,080	-	33,080	33,080
5200 Interfund Transfers	300,000			-	(300,000)
5301 Sale of Fixed Assets	5,000	40,816		40,816	35,816
<b>Total Revenue</b>	<b>\$ 21,799,579</b>	<b>\$ 21,832,097</b>	<b>\$ 348,252</b>	<b>\$ 22,180,349</b>	<b>\$ 380,770</b>
5400 Beginning Fund Balance	4,828,595	4,807,893		4,807,893	(20,702)
<b>TOTAL RESOURCES</b>	<b>\$ 26,628,174</b>	<b>\$ 26,639,990</b>	<b>\$ 348,252</b>	<b>\$ 26,988,242</b>	<b>\$ 360,068</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 22,180,349
2015 Estimated Expenditures	<u>23,069,163</u>
Revenues Over (Under) Expnd.	(888,814.00)
Beginning Fund Balance	<u>4,807,893</u>
Assigned For 2017-2018 PERS Increases	(1,200,000)
Projected Ending Fund Balance	<u>2,719,079</u>
Unappropriated Ending Fund Balance	\$ -

**State School Fund Estimates**

April 24, 2015 BSSF Estimate	\$ 14,427,846
July 8, 2015 BSSF Estimate	\$ 14,506,942
August 26, 2015 BSSF Estimate	\$ 14,523,981
September 9, 2015 BSSF Estimate	\$ 14,523,981
December 2, 2015 BSSF Estimate	\$ 14,496,886
December 2, 2015 BSSF Estimate	\$ 13,555,643
April 1, 2016 BSSF Estimate	\$ 13,555,643
May 5, 2016 BSSF Estimate	\$ 13,619,040

Morrow County School District  
STATEMENT OF 2015-2016 ANTICIPATED EXPENDITURES

5/31/2016

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,228,495	\$ 1,173,605	\$ 141,157	\$ 913,733
Center 001: Transfers and Debt Service	2,115,000	10,000	2,105,000	-
Center 002: Transportation	720,269	412,662	305,869	1,738
Center 003: Maintenance	1,173,446	833,032	134,044	206,370
Center 004: Special Education	2,609,492	1,793,221	437,347	378,924
Center 103: Irrigon Elementary	1,338,279	1,031,717	241,058	65,504
Center 104: A.C. Houghton Elementary	2,252,296	1,661,358	436,821	154,117
Center 105: Windy River Elementary	1,552,700	1,140,059	280,535	132,106
Center 108: Sam Boardman Elementary	2,713,290	2,091,921	567,360	54,009
Center 110: Heppner Elementary	1,513,447	1,050,934	243,096	219,417
Center 150: Irrigon Jr/Sr High School	2,706,548	1,953,526	481,650	271,372
Center 604: Heppner Jr/Sr High School	1,718,489	1,315,252	345,338	57,899
Center 612: Riverside Jr/Sr High School	3,011,423	2,329,956	552,645	128,822
<b>Total Expenditures</b>	<b>25,653,174</b>	<b>16,797,243</b>	<b>6,271,920</b>	<b>2,584,011</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,653,174</b>	<b>\$ 16,797,243</b>	<b>\$ 6,271,920</b>	<b>\$ 3,584,011</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 13,913,537	\$ 10,068,225	\$ 3,019,229	\$ 826,083
2000 Support Services	9,624,637	6,719,018	1,147,691	1,757,928
5000 Debt Service	190,000		190,000	
5000 Transfer of Funds	1,925,000	10,000	1,915,000	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,653,174</b>	<b>\$ 16,797,243</b>	<b>\$ 6,271,920</b>	<b>\$ 3,584,011</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 11,877,553	\$ 8,779,759	\$ 2,171,222	\$ 926,572
200 Payroll Taxes & Benefits	6,937,544	5,340,901	1,392,471	204,172
300 Purchased Services	3,259,575	1,930,306	407,081	922,188
400 Supplies and Materials	1,109,747	702,718	179,569	227,460
500 Capital Outlay	25,000	879	-	24,121
600 Other Objects	328,755	32,680	16,577	279,498
61X Debt Service	190,000		190,000	-
700 Interfund Transfers	1,925,000	10,000	1,915,000	-
800 Contingency	1,000,000	-		1,000,000
<b>TOTAL</b>	<b>\$ 26,653,174</b>	<b>\$ 16,797,243</b>	<b>\$ 6,271,920</b>	<b>\$ 3,584,011</b>

				28000
	\$ 12,144,643			50000
sheet: Expenditures	\$ 11,877,553	\$ 10,950,981		

Morrow County School District - 2015-2016

5/31/2016

**EXPENDITURES**

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	560,470	109,336	374,972	76,162
202	Title 1 C Migrant Education	77,000	7,257	51,810	17,933
203	Title III English Language Acquisition	92,300	2,861	52,666	36,773
204	IDEA	239,365	29,502	191,446	18,417
205	CTE Revitalization Grant	390,745	50,698	90,174	249,873
208	GEAR UP Grant	150,000	6,185	110,171	33,644
209	Title VI Rural Schools	42,000	-	26,709	15,291
210	RTI: Response to Intervention	7,000	-	1,546	5,454
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	88,000	6,200	64,019	17,781
223	Food Service	1,124,707	72,084	814,643	237,980
230	Co-Cirricular Activites	785,500	13,569	600,242	171,689
235	Student Body Funds	734,000	-	-	734,000
240	Early Retiree Benefits	344,000	-	310,633	33,367
260	Technology fund	430,000	31,560	396,662	1,778
301	Debt Service: 2nd Bond Levy	1,954,745	1,906,137	-	48,608
302	Debt Service: PERS Bond	912,692	466,346	146,346	300,000
450	Capital Project Fund	1,500,000	329,405	546,294	624,301
		-	-	-	-
		-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 9,433,356</b>	<b>\$ 3,031,140</b>	<b>\$ 3,778,333</b>	<b>\$ 2,623,883</b>

**RECAP**

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	338,880	374,972	(36,092)
202	Title 1 C Migrant Education	-	16,595	51,810	(35,215)
203	Title III English Language Acquisition	(68)	43,664	52,666	(9,070)
204	IDEA	-	176,074	191,446	(15,372)
205	CTE Revitalization Grant	-	26,575	90,174	(63,599)
208	GEAR UP Grant	135,593	95,265	110,171	120,687
209	Title VI Rural Schools	-	36,530	26,709	9,821
210	RTI: Response to Intervention	6,357	-	1,546	4,811
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	13,248	48,734	64,019	(2,037)
223	Food Service	113,988	753,281	814,643	52,626
230	Co-Cirricular Activites	37,213	385,920	600,242	(177,109)
235	Student Body Funds	273,488	-	-	273,488
240	Early Retiree Benefits	53,836	69,072	310,633	(187,725)
260	Technology fund	111,865	180,511	396,662	(104,286)
301	Debt Service: 2nd Bond Levy	2,217,081	1,959,159	-	4,176,240
302	Debt Service: PERS Bond	271,389	910,726	146,346	1,035,769
450	Capital Project Fund	404,641	172,327	546,294	30,674
	<b>Total Resources</b>	<b>\$ 3,639,463</b>	<b>\$ 5,213,313</b>	<b>\$ 3,778,333</b>	<b>\$ 5,074,443</b>

\* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

31-May-16

2015-2016

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	5,800,000					6,619,020	40,495	13,474	15,240	103,415	33,128	14,110		6,838,882	1,038,882
Prior Year Taxes	198,000			32,218	4,660	11,770	1,784	2,072	7,033	7,288	3,497	5,560	5,000	80,882	(117,118)
Current Year's Local Option Tax	420,000							383,612					10,000	393,612	(26,388)
Interest on Taxes	2,000													0	(2,000)
Payments in Lieu	0													0	0
Tuition from Other OR Districts/Indivi	5,000					327	2,107							2,434	(2,566)
Earnings on Investments	35,000	3,677	3,913	4,477	3,854				6,618	7,260	19,783	6,747	3,200	59,529	24,529
Contributions & Donations from Priva	57,000		22,500								113,296	1,700		137,496	80,496
Recovery of Prior Yrs Expenditures	40,000					837	14,982	13,939			3,921			33,679	(6,321)
Medicaid Reimbursement	40,000					43,000		42,000						85,000	45,000
Miscellaneous	30,000	1,179	6,794	2,866	17,941	1,967	75	32,801	810	390	516	944		66,283	36,283
County School Funds	22,000			103	15	22,753	151	53	72	358	140	66		23,711	1,711
Revenue in Lieu of Taxes	100,000					125,111								125,111	25,111
State School Support Fund	14,427,846	2,418,301	1,208,425	1,209,848	1,209,848	1,209,848	1,207,591	1,207,591	1,207,591	1,207,591	734,505	1,007,570		13,828,709	(599,137)
Common School Fund	182,837							84,208					84,208	168,416	(14,421)
Forest Fees	10,000										33,080			33,080	23,080
Restricted Grants in Aid (State)	15,000								1,348			2,100		3,448	(11,552)
Other Unrestricted Grants-In-Aid	32,500												23,592	23,592	(8,908)
Restricted behalf IRS interst QSCB	75,000												69,600	69,600	(5,400)
Special Ed SPR&I Grant	2,396												2,451	2,451	55
Sale of Fixed Assets	5,000											40,816		40,816	35,816
Other Sources	300,000													0	(300,000)
<b>Total Revenue</b>	21,799,579	2,423,157	1,241,632	1,249,512	1,236,318	8,034,633	1,267,185	1,779,750	1,238,712	1,326,302	941,866	1,079,613	198,051	21,975,915	495,589
Beginning Fund Balance	4,828,595	4,807,893												4,807,893	(20,702)
<b>Total Resources</b>	26,628,174	7,231,050	1,241,632	1,249,512	1,236,318	8,034,633	1,267,185	1,779,750	1,238,712	1,326,302	941,866	1,079,613	198,051	26,783,808	155,634
<b>REQUIREMENTS</b>															
Salaries	\$ 11,877,553	202,968	222,599	927,433	922,089	930,213	915,095	918,809	939,541	935,573	909,080	956,359	2,171,222	10,950,981	(926,572)
Benefits	6,937,544	107,161	139,556	565,705	571,286	564,193	547,392	559,072	552,376	571,872	591,379	572,114	1,392,472	6,734,578	(202,966)
Purchased Services	3,259,575	101,521	116,317	241,069	150,171	177,528	156,098	230,548	151,073	227,541	108,716	269,723	615,020	2,545,325	(714,250)
Supplies & Materials	1,109,747	13,543	42,037	119,089	103,124	66,264	45,815	63,119	43,034	34,634	39,165	132,895	329,569	1,032,288	(77,459)
Capital Outlay	25,000				879									879	(24,121)
Other Objects (inc. loan pmts)	518,755	12,230	1,485	793	1,325	10,025	2,198	35	700	1,213	1,478	1,200	150,000	182,682	(336,073)
Transfers	1,925,000										10,000		1,915,000	1,925,000	-
Contingency	1,000,000													0	(1,000,000)
<b>Total Expenditures</b>	26,653,174	437,423	521,994	1,854,089	1,748,874	1,748,223	1,666,598	1,771,583	1,686,724	1,770,833	1,659,818	1,932,291	6,573,283	23,371,733	(3,281,441)
<b>Monthly Fund Balance</b>	(25,000)	6,793,627	719,638	(604,577)	(512,556)	6,286,410	(399,413)	8,167	(448,012)	(444,531)	(717,952)	(852,678)	(6,375,232)	3,412,075	
<b>Accumulated Fund Balance</b>	(25,000)	6,768,627	7,488,265	6,883,688	6,371,132	12,657,542	12,258,129	12,266,296	11,818,284	11,373,753	10,655,801	9,803,123	3,427,891	3,412,075	
<b>% of Budgeted Resources</b>		27.16%	4.66%	4.69%	4.64%	30.17%	4.76%	6.68%	4.65%	4.98%	3.54%	4.05%	0.74%	100.58%	
<b>% of Budgeted Requirements</b>		1.64%	1.96%	6.96%	6.56%	6.56%	6.25%	6.65%	6.33%	6.64%	6.23%	7.25%	24.66%	87.69%	