

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

10/30/2015

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 5,800,000	\$ -	5,800,000	\$ 5,800,000	\$ -
1112 Prior Years' Levy*	198,000	36,878	161,122	198,000	-
1121 Current Year's Local Option Taxes	420,000	-	420,000	420,000	-
1190 Penalties and Interest on Taxes	2,000	-	2,000	2,000	-
1312 Tuition from Other OR Districts	5,000	-	5,000	5,000	-
1500 Earnings on Investments	35,000	15,921	19,079	35,000	-
1920 Donations	57,000	47,500	9,500	57,000	-
1960 Recovery of Prior Years' Exp	40,000	-	40,000	40,000	-
1990 Miscellaneous (Includes Recovery)	30,000	28,780	1,220	30,000	-
1992 Medicaid Reimbursement	40,000	-	40,000	40,000	-
2101 County School Fund	22,000	118	21,882	22,000	-
2800 Revenue in Lieu of Taxes	100,000	-	100,000	100,000	-
2801 Forest Fees	10,000	-	10,000	10,000	-
3101 State School Support Fund*	14,427,846	5,714,170	8,809,811	14,523,981	96,135
<i>Small High School Grant</i>			-	-	-
<i>2014 BSSF Estimated Reconc</i>			-	-	-
3103 Common School Fund*	182,837	-	182,837	182,837	-
3199 Other Unrestricted Grants-In-Aid	32,500	-	32,500	32,500	-
3299 Restricted Grants in Aid (State)	15,000	-	15,000	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	-
5200 Interfund Transfers	300,000	-	300,000	300,000	-
5301 Sale of Fixed Assets	5,000	-	5,000	5,000	-
<b>Total Revenue</b>	<b>\$ 21,799,579</b>	<b>\$ 5,843,367</b>	<b>\$ 16,052,347</b>	<b>\$ 21,895,714</b>	<b>\$ 96,135</b>
5400 Beginning Fund Balance	4,828,595	4,828,595		4,828,595	-
<b>TOTAL RESOURCES</b>	<b>\$ 26,628,174</b>	<b>\$ 10,671,962</b>	<b>\$ 16,052,347</b>	<b>\$ 26,724,309</b>	<b>\$ 96,135</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 21,895,714
2015 Estimated Expenditures	<u>23,577,920</u>
Revenues Over (Under) Expend.	(1,682,206)
Beginning Fund Balance	<u>4,828,595</u>
Projected Ending Fund Balance	<u>3,146,389</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

Morrow County School District  
STATEMENT OF 2015-2016 ANTICIPATED EXPENDITURES

10/30/2015

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,228,495	\$ 448,711	\$ 434,307	\$ 1,345,477
Center 001: Transfers and Debt Service	2,090,000	-	2,090,000	-
Center 002: Transportation	720,269	62,325	-	657,944
Center 003: Maintenance	1,173,446	302,466	285,534	585,446
Center 004: Special Education	2,609,492	555,675	1,501,695	552,122
Center 103: Irrigon Elementary	1,338,279	281,471	930,081	126,727
Center 104: A.C. Houghton Elementary	2,252,296	422,099	1,570,519	259,678
Center 105: Windy River Elementary	1,552,700	298,046	1,030,886	223,768
Center 108: Sam Boardman Elementary	2,713,290	512,110	1,997,360	203,820
Center 110: Heppner Elementary	1,513,447	288,631	976,217	248,599
Center 150: Irrigon Jr/Sr High School	2,706,548	505,773	1,783,119	417,656
Center 604: Heppner Jr/Sr High School	1,718,489	320,003	1,214,402	184,084
Center 612: Riverside Jr/Sr High School	3,011,423	592,140	2,120,014	299,269
<b>Total Expenditures</b>	<b>25,628,174</b>	<b>4,589,450</b>	<b>15,934,134</b>	<b>5,104,590</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,628,174</b>	<b>\$ 4,589,450</b>	<b>\$ 15,934,134</b>	<b>\$ 6,104,590</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 13,913,537	\$ 2,293,215	\$ 10,198,553	\$ 1,421,769
2000 Support Services	9,624,637	2,296,235	3,645,581	3,682,821
5000 Transfer of Funds	190,000	-	190,000	-
5000 Transfer of Funds	1,900,000	-	1,900,000	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,628,174</b>	<b>\$ 4,589,450</b>	<b>\$ 15,934,134</b>	<b>\$ 6,104,590</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 11,877,553	\$ 2,275,089	\$ 8,341,982	\$ 1,260,482
200 Payroll Taxes & Benefits	6,937,544	1,415,777	5,204,918	316,849
300 Purchased Services	3,259,575	609,075	176,006	2,474,494
400 Supplies and Materials	1,109,747	272,798	121,012	715,937
500 Capital Outlay	25,000	879	-	24,121
600 Other Objects	328,755	15,832	216	312,707
61X Debt Service	190,000	-	190,000	-
700 Interfund Transfers	1,900,000	-	1,900,000	-
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,628,174</b>	<b>\$ 4,589,450</b>	<b>\$ 15,934,134</b>	<b>\$ 6,104,590</b>

sheet: Expenditures



MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

2015-2016

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	5,800,000					5,589,053	20,000	125,000	20,000	102,000	16,000	30,720	92,000	5,994,773	194,773
Prior Year Taxes	198,000			32,218	4,660	100,000	3,000	10,000	3,000		5,000		5,000	162,878	(35,122)
Current Year's Local Option Tax	420,000					420,000				6,186				426,186	6,186
Interest on Taxes	2,000													0	(2,000)
Payments in Lieu	0													0	0
Tuition from Other OR Districts/Indiv	5,000													0	(5,000)
Earnings on Investments	35,000	3,677	3,913	4,477	3,854	2,500	4,610	2,500	2,500	4,437	5,600	2,500	4,100	44,668	9,668
Contributions & Donations from Private	57,000		22,500		25,000				79,600					127,100	70,100
Recovery of Prior Yrs Expenditures	40,000					20,000		10,000						30,000	(10,000)
Medicaid Reimbursement	40,000										40,000			40,000	0
Miscellaneous	30,000	1,179	6,794	2,866	17,941	1,000								29,780	(220)
County School Funds	22,000			103	15	20,000								20,118	(1,882)
Revenue in Lieu of Taxes	100,000					101,514	101,514							203,028	103,028
State School Support Fund	14,427,846	2,287,533	1,141,480	1,142,962	1,142,196	1,141,480	1,141,480	1,141,480	1,141,480	1,141,480	1,141,480	1,141,480	1,141,480	13,704,531	(723,315)
Common School Fund	182,837									86,542			86,542	173,084	(9,753)
Forest Fees	10,000											20,000		20,000	10,000
Restricted Grants in Aid (State)	15,000													0	(15,000)
Other Unrestricted Grants-In-Aid	32,500					25,078							23,592	48,670	16,170
Restricted behalf IRS interst QSCB	75,000						36,700					36,700		73,400	(1,600)
Special Ed SPR&I Grant	2,396												4,500	4,500	2,104
Sale of Fixed Assets	5,000					35,000								35,000	30,000
Other Sources	300,000					59								59	(299,941)
<b>Total Revenue</b>	<b>21,799,579</b>	<b>2,292,389</b>	<b>1,174,687</b>	<b>1,182,626</b>	<b>1,193,666</b>	<b>7,420,625</b>	<b>1,307,304</b>	<b>1,288,980</b>	<b>1,246,580</b>	<b>1,340,645</b>	<b>1,208,080</b>	<b>1,231,400</b>	<b>215,734</b>	<b>21,102,716</b>	<b>(408,537)</b>
Beginning Fund Balance	4,828,595	4,828,595												4,828,595	-
<b>Total Resources</b>	<b>26,628,174</b>	<b>7,120,984</b>	<b>1,174,687</b>	<b>1,182,626</b>	<b>1,193,666</b>	<b>7,420,625</b>	<b>1,307,304</b>	<b>1,288,980</b>	<b>1,246,580</b>	<b>1,340,645</b>	<b>1,208,080</b>	<b>1,231,400</b>	<b>215,734</b>	<b>25,931,311</b>	<b>(696,863)</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 11,877,553	202,968	222,599	927,522	922,089	900,846	891,417	869,404	894,319	886,752	891,294	894,860	2,165,149	10,669,219	(1,208,334)
Benefits	6,937,544	107,161	139,556	565,705	571,286	563,036	60,130	553,655	523,489	565,606	568,902	572,188	1,394,098	6,184,812	(752,732)
Purchased Services	3,259,575	101,521	116,317	241,069	150,171	90,671	201,061	173,409	150,938	149,704	176,438	147,466	615,020	2,313,785	(945,790)
Supplies & Materials	1,109,747	13,543	42,037	119,089	103,124	46,024	46,024	25,118	22,761	17,345	64,265	69,679	176,576	745,585	(364,162)
Capital Outlay	25,000					879								879	(24,121)
Other Objects (inc. loan prmts)	518,755	12,230	1,485	793	1,325	640	640	2,682	395		365		150,000	170,555	(348,200)
Transfers	1,900,000					1,000,000							900,000	1,900,000	-
Contingency	1,000,000													0	(1,000,000)
<b>Total Expenditures</b>	<b>26,628,174</b>	<b>437,423</b>	<b>521,994</b>	<b>1,854,178</b>	<b>1,748,874</b>	<b>2,601,217</b>	<b>1,199,272</b>	<b>1,624,268</b>	<b>1,591,902</b>	<b>1,619,407</b>	<b>1,701,264</b>	<b>1,684,193</b>	<b>5,400,843</b>	<b>21,984,835</b>	<b>(4,643,339)</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>6,683,561</b>	<b>652,693</b>	<b>(671,552)</b>	<b>(555,208)</b>	<b>4,819,408</b>	<b>108,032</b>	<b>(335,288)</b>	<b>(345,322)</b>	<b>(278,762)</b>	<b>(493,184)</b>	<b>(452,793)</b>	<b>(5,185,109)</b>	<b>3,946,476</b>	
<b>Accumulated Fund Balance</b>	<b>0</b>	<b>6,683,561</b>	<b>7,336,254</b>	<b>6,664,702</b>	<b>6,109,494</b>	<b>10,928,902</b>	<b>11,036,934</b>	<b>10,701,646</b>	<b>10,356,324</b>	<b>10,077,562</b>	<b>9,584,378</b>	<b>9,131,585</b>	<b>3,946,476</b>	<b>3,946,476</b>	
<b>% of Budgeted Resources</b>		26.74%	4.41%	4.44%	4.48%	27.87%	4.91%	4.84%	4.68%	5.03%	4.54%	4.62%	0.81%	97.38%	
<b>% of Budgeted Requirements</b>		1.64%	1.96%	6.96%	6.57%	9.77%	4.50%	6.10%	5.98%	6.08%	6.39%	6.32%	20.28%	82.56%	