

Morrow County School District General Fund
Statement of 2016-2017 Anticipated Revenue

1/31/2017

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,200,000	\$ 6,720,000	480,000	\$ 7,200,000	\$ -
1112 Prior Years' Levy*	200,000	60,774	139,226	200,000	-
1121 Current Year's Local Option Taxes	420,000	386,766	33,234	420,000	-
1190 Penalties and Interest on Taxes	2,000	1,610	390	2,000	-
1312 Tuition from Other OR Districts	4,000		4,000	4,000	-
1500 Earnings on Investments	50,000	55,614	(5,614)	50,000	-
1920 Donations	137,000	500	136,500	137,000	-
1960 Recovery of Prior Years' Exp	40,000	44,368	(4,368)	40,000	-
1990 Miscellaneous	89,125	41,587	47,538	89,125	-
1992 Medicaid Reimbursement	85,000		85,000	85,000	-
2101 County School Fund	22,000	23,457	(1,457)	22,000	-
2800 Revenue in Lieu of Taxes	120,000	133,912		133,912	13,912
2801 Forest Fees	5,000		5,000	5,000	-
3101 State School Support Fund*	13,764,341	9,199,920	4,601,589	13,801,509	37,168
3103 Common School Fund*	211,660	110,864	100,796	211,660	-
3199 Other Unrestricted Grants-In-Aid	30,000		30,000	30,000	-
3299 Restricted Grants in Aid (State)	15,000		15,000	15,000	-
4505 Restricted Grant	-		-	-	-
4510 Restricted behalf IRS interest QSCB	70,000		70,000	70,000	-
4703 Special Ed SPR&I Grant	2,396		2,396	2,396	-
4801 Fed Forest Fees	30,000		30,000	30,000	-
5200 Interfund Transfers	-		-	-	-
5301 Sale of Fixed Assets	-	2,359	(2,359)	-	-
Total Revenue	\$ 22,497,522	\$ 16,781,731	\$ 5,766,871	\$ 22,548,602	\$ 51,080
5400 Beginning Fund Balance	4,500,381	4,500,381		4,500,381	-
TOTAL RESOURCES	\$ 26,997,903	\$ 21,282,112	\$ 5,766,871	\$ 27,048,983	\$ 51,080

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 22,548,602
2017 Estimated Expenditures	<u>24,450,882</u>
Revenues Over (Under) Expend.	(1,902,280)
Beginning Fund Balance	<u>3,786,520</u>
Projected Ending Fund Balance	<u>1,884,240</u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

March 7, 2016 BSSF Estimate	\$ 13,764,341
June 29, 2016 BSSF Estimate	\$ 13,803,933
December 5, 2016 BSSF Estimate	\$ 13,801,509

Morrow County School District
STATEMENT OF 2016-2017 ANTICIPATED EXPENDITURES

1/31/2017

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,142,705	\$ 894,161	\$ 312,246	\$ 936,298
Center 001: Transfers and Debt Service	2,120,000		690,000	1,430,000.0
Center 002: Transportation	769,200	296,661	250,089	222,450
Center 003: Maintenance	1,228,642	619,603	242,064	366,975
Center 004: Special Education	2,728,384	1,248,233	1,079,240	400,911
Center 103: Irrigon Elementary	1,454,114	659,556	728,962	65,596
Center 104: A.C. Houghton Elementary	2,396,038	995,344	1,091,477	309,217
Center 105: Windy River Elementary	1,687,312	735,828	787,022	164,462
Center 108: Sam Boardman Elementary	2,947,502	1,113,580	1,309,227	524,695
Center 110: Heppner Elementary	1,463,194	616,779	650,166	196,249
Center 150: Irrigon Jr/Sr High School	2,836,108	1,237,900	1,319,986	278,222
Center 604: Heppner Jr/Sr High School	1,831,959	759,549	869,946	202,464
Center 612: Riverside Jr/Sr High School	3,392,745	1,419,571	1,579,749	393,425
Total Expenditures	26,997,903	10,596,765	10,910,174	5,490,964
Contingency		-	-	-
TOTAL	\$ 26,997,903	\$ 10,596,765	\$ 10,910,174	\$ 5,490,964

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 15,163,964	\$ 5,884,239	\$ 7,357,313	\$ 1,922,412
2000 Support Services	9,443,939	4,712,526	2,862,861	1,868,552
5000 Debt Service	270,000			270,000
5000 Transfer of Funds	2,120,000		690,000	1,430,000
6000 Contingency	-	-	-	-
TOTAL	\$ 26,997,903	\$ 10,596,765	\$ 10,910,174	\$ 5,490,964

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 12,144,643	\$ 5,320,274	\$ 5,999,628	\$ 824,741
200 Payroll Taxes & Benefits	7,528,925	3,256,168	3,756,301	516,456
300 Purchased Services	3,361,445	1,542,683	421,921	1,396,841
400 Supplies and Materials	1,296,410	448,613	42,174	805,623
500 Capital Outlay	5,000	-		5,000
600 Other Objects	271,480	29,027	150	242,303
61X Debt Service	270,000			270,000
700 Interfund Transfers	2,120,000		690,000	1,430,000
800 Contingency	-	-		-
TOTAL	\$ 26,997,903	\$ 10,596,765	\$ 10,910,174	\$ 5,490,964

Morrow County School District - 2016-2017

1/31/2017

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	563,633	267,116	236,351	60,166
202	Title 1 C Migrant Education	77,000	19,812	26,106	31,082
203	Title III English Language Acquisition	89,000	23,868	34,712	30,420
204	IDEA	225,000	79,596	91,186	54,218
205	CTE Revitalization Grant	364,170	11,701	122,917	229,552
208	GEAR UP Grant	101,000	18,141	66,671	16,188
209	Title VI Rural Schools	40,000	18,126	15,521	6,353
210	RTI: Response to Intervention	7,000	462	-	6,538
212	Miscellaneous Grants	-	15,290	53,882	(69,172)
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	55,000	39,117	32,094	(16,211)
223	Food Service	1,113,509	198,562	451,483	463,464
230	Co-Cirricular Activites	841,000	246,687	353,946	240,367
235	Student Body Funds	735,000	-	-	735,000
240	Early Retiree Benefits	344,000	-	177,614	166,386
260	Technology fund	323,000	44,321	277,417	1,262
299	PERS Reserve	2,148,889	-	-	2,148,889
301	Debt Service: 2nd Bond Levy	2,623,564	-	227,238	2,396,326
302	Debt Service: PERS Bond	1,142,710	-	146,346	996,364
450	Capital Project Fund	1,520,000	351,999	397,252	770,749
		-			-
		-			-
	Total Expenditures	\$ 12,314,307	\$ 1,334,798	\$ 2,710,736	\$ 8,268,773

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	236,351	(236,351)
202	Title 1 C Migrant Education	-	-	26,106	(26,106)
203	Title III English Language Acquisition	-	-	34,712	(34,712)
204	IDEA	-	-	91,186	(91,186)
205	CTE Revitalization Grant	-	-	122,917	(122,917)
208	GEAR UP Grant	126,747	7,496	66,671	67,572
209	Title VI Rural Schools	8,999	-	15,521	(6,522)
210	RTI: Response to Intervention	11,168	-	-	11,168
212	Miscellaneous Grants	-	42,635	53,882	(11,247)
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	-	-	32,094	(32,094)
223	Food Service	35,154	316,884	451,483	(99,445)
230	Co-Cirricular Activites	88,290	205,950	353,946	(59,706)
235	Student Body Funds	273,488	-	-	273,488
240	Early Retiree Benefits	52,636	57,783	177,614	(67,195)
260	Technology fund	45,067	18,595	277,417	(213,755)
299	PERS Reserve	-	91,304	-	91,304
301	Debt Service: 2nd Bond Levy	2,249,174	342,906	227,238	2,364,842
302	Debt Service: PERS Bond	820,819	465,919	146,346	1,140,392
450	Capital Project Fund	1,330,674	103,141	397,252	1,036,563
	Total Resources	\$ 5,043,048	\$ 1,652,613	\$ 2,710,736	\$ 3,984,925

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2016-2017

SOURCE	BUDGET	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	TOTAL	Over/(Under)
		JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE		
Current Year Taxes	7,200,000					6,642,282	22,313	55,415	80,000	112,000	75,000	55,000		7,042,010	(157,990)
Prior Year Taxes	200,000		13,241	18,025	6,594	12,985	241	9,688	20,000	20,000	20,000	20,000	20,000	160,774	(39,226)
Current Year's Local Option Tax	420,000					386,766								406,266	(13,734)
Interest on Taxes	2,000					42	1,196	372	328					1,938	(62)
Payments in Lieu	0				328									328	328
Tuition from Other OR Districts/Indivi	4,000								1,000	3,000				4,000	0
Earnings on Investments	50,000	3,400	2,242	7,535	12,672	7,743	10,630	11,392	5,500	4,500	2,500	5,500	1,800	75,414	25,414
Contributions & Donations from Priva	137,000					500				5,500	112,800	1,700		120,500	(16,500)
Recovery of Prior Yrs Expenditures	40,000				16,924			27,444			6,150			50,518	10,518
Medicaid Reimbursement	85,000								43,000	42,000				85,000	0
Miscellaneous	89,125	2,250	11	1,256	9,134	2,327	1,646	24,963	7,500	7,500	15,000	2,500		74,087	(15,038)
County School Funds	22,000					23,014	230	213	50	344	140	66		24,057	2,057
Revenue in Lieu of Taxes	120,000			44	130,521	3,347								133,912	13,912
State School Support Fund	13,764,341	2,301,116	1,149,868	1,149,868	1,149,868	1,149,868	1,149,666	1,149,666	1,149,868	1,149,868	1,149,868	1,115,000		13,764,524	183
Common School Fund	211,660							110,864					105,830	216,694	5,034
Forest Fees	5,000									5,000				5,000	0
Restricted Grants in Aid (State)	15,000								7,500			7,500		15,000	0
Other Unrestricted Grants-In-Aid	30,000												30,000	30,000	0
Restricted behalf IRS interst QSCB	70,000												70,000	70,000	0
Special Ed SPR&I Grant	2,396											2,396		2,396	0
Sale of Fixed Assets	0				2,359							0		2,359	2,359
Federal Forest Fees	30,000													30,000	
Other Sources	0													0	0
Total Revenue	22,497,522	2,306,766	1,165,362	1,176,728	1,326,041	8,228,874	1,185,922	1,390,017	1,314,746	1,344,712	1,386,458	1,207,266	249,526	22,314,777	(185,104)
Beginning Fund Balance	4,500,381	4,500,381												4,500,381	-
Total Resources	26,997,903	6,807,147	1,165,362	1,176,728	1,326,041	8,228,874	1,185,922	1,390,017	1,314,746	1,344,712	1,386,458	1,207,266	249,526	26,815,158	(182,745)
REQUIREMENTS															
Salaries	\$ 12,144,643	215,571	246,321	996,154	969,740	986,969	963,976	941,543	1,000,000	1,000,000	1,000,000	975,000	2,313,784	11,609,058	(535,585)
Benefits	7,528,925	118,454	163,153	607,838	589,218	606,463	582,649	593,524	600,000	600,000	600,000	600,000	1,432,616	7,093,915	(435,010)
Purchased Services	3,361,445	211,783	156,131	168,552	260,296	119,746	219,239	406,936	200,000	275,000	200,000	350,000	861,445	3,429,128	67,683
Supplies & Materials	1,296,410	10,944	74,791	58,869	94,837	57,985	48,596	102,592	50,000	45,000	50,000	175,000	466,410	1,235,024	(61,386)
Capital Outlay	5,000													0	(5,000)
Other Objects (inc. loan pmts)	541,480	5,245		8,295	10,118	2,005	3,129	235	1,000	1,800	1,800	2,500	357,630	393,757	(147,723)
Transfers	2,120,000												690,000	690,000	(1,430,000)
Contingency	-													0	-
Total Expenditures	26,997,903	561,997	640,396	1,839,708	1,924,209	1,773,168	1,817,589	2,044,830	1,851,000	1,921,800	1,851,800	2,102,500	6,121,885	24,450,882	(2,547,021)
Monthly Fund Balance	0	6,245,150	524,966	(662,980)	(598,168)	6,455,706	(631,667)	(654,813)	(536,254)	(577,088)	(465,342)	(895,234)	(5,872,359)	2,364,276	
Accumulated Fund Balance	0	6,245,150	6,770,116	6,107,136	5,508,968	11,964,674	11,333,007	10,678,194	10,141,940	9,564,852	9,099,510	8,204,276	2,331,917	2,364,276	
% of Budgeted Resources		25.21%	4.32%	4.36%	4.91%	30.48%	4.39%	5.15%	4.87%	4.98%	5.14%	4.47%	0.92%	99.32%	
% of Budgeted Requirements		2.08%	2.37%	6.81%	7.13%	6.57%	6.73%	7.57%	6.86%	7.12%	6.86%	7.79%	22.68%	90.57%	