

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

4/30/2016

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 5,800,000	\$ 6,824,773		\$ 6,824,773	\$ 1,024,773
1112 Prior Years' Levy*	198,000	75,322	122,678	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	49,582	2,000	51,582	16,582
1920 Donations	57,000	135,796		135,796	78,796
1960 Recovery of Prior Years' Exp	40,000	33,679	6,321	40,000	-
1990 Miscellaneous (Includes Recovery)	30,000	65,338		65,338	35,338
1992 Medicaid Reimbursement	40,000	85,000		85,000	45,000
2101 County School Fund	22,000	23,645		23,645	1,645
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	12,354,821	1,200,822	13,555,643	(872,203)
<i>Small High School Grant</i>			120,406	120,406	120,406
<i>2015 BSSF Estimated Reconc</i>			83,892	83,892	83,892
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	2,500	12,500	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	-		-	(5,000)
<b>Total Revenue</b>	<b>\$ 21,799,579</b>	<b>\$ 20,278,901</b>	<b>\$ 1,761,032</b>	<b>\$ 22,039,933</b>	<b>\$ 240,354</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>\$ 25,086,794</b>	<b>\$ 1,761,032</b>	<b>\$ 26,847,826</b>	<b>\$ 219,652</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 22,039,933
2015 Estimated Expenditures	<u>22,825,128</u>
Revenues Over (Under) Expnd.	(785,195.00)
Beginning Fund Balance	<u>4,807,893</u>
Assigned For 2017-2018 PERS Increases	(1,200,000)
Projected Ending Fund Balance	<u><u>2,822,698</u></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

Morrow County School District  
STATEMENT OF 2015-2016 ANTICIPATED EXPENDITURES

4/30/2016

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,228,495	\$ 990,898	\$ 363,022	\$ 874,575
Center 001: Transfers and Debt Service	2,090,000	10,000	2,080,000	-
Center 002: Transportation	720,269	307,226	398,878	14,165
Center 003: Maintenance	1,173,446	764,928	152,667	255,851
Center 004: Special Education	2,609,492	1,597,610	583,460	428,422
Center 103: Irrigon Elementary	1,338,279	918,021	342,198	78,060
Center 104: A.C. Houghton Elementary	2,252,296	1,477,113	602,035	173,148
Center 105: Windy River Elementary	1,552,700	1,011,864	397,702	143,134
Center 108: Sam Boardman Elementary	2,713,290	1,858,271	772,787	82,232
Center 110: Heppner Elementary	1,513,447	937,970	339,008	236,469
Center 150: Irrigon Jr/Sr High School	2,706,548	1,738,680	671,909	295,959
Center 604: Heppner Jr/Sr High School	1,718,489	1,168,154	479,144	71,191
Center 612: Riverside Jr/Sr High School	3,011,423	2,085,422	776,161	149,840
<b>Total Expenditures</b>	<b>25,628,174</b>	<b>14,866,157</b>	<b>7,958,971</b>	<b>2,803,046</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,628,174</b>	<b>\$ 14,866,157</b>	<b>\$ 7,958,971</b>	<b>\$ 3,803,046</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 13,913,537	\$ 8,898,326	\$ 4,081,606	\$ 933,605
2000 Support Services	9,624,637	5,967,831	1,797,365	1,859,441
5000 Debt Service	190,000		190,000	
5000 Transfer of Funds	1,900,000		1,890,000	10,000
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 26,628,174</b>	<b>\$ 14,866,157</b>	<b>\$ 7,958,971</b>	<b>\$ 3,803,046</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 11,877,553	\$ 7,824,400	\$ 3,052,107	\$ 1,001,046
200 Payroll Taxes & Benefits	6,937,544	4,769,992	1,945,727	221,825
300 Purchased Services	3,259,575	1,660,582	546,043	1,052,950
400 Supplies and Materials	1,109,747	569,824	318,389	221,534
500 Capital Outlay	25,000	879	-	24,121
600 Other Objects	328,755	31,480	16,305	280,970
61X Debt Service	190,000	10,000	190,000	(10,000)
700 Interfund Transfers	1,900,000	-	1,890,000	10,000
800 Contingency	1,000,000	-		1,000,000
<b>TOTAL</b>	<b>\$ 26,628,174</b>	<b>\$ 14,867,157</b>	<b>\$ 7,958,571</b>	<b>\$ 3,802,446</b>

sheet: Expenditures

Morrow County School District - 2015-2016

4/30/2016

**EXPENDITURES**

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	560,470	147,820	338,979	73,671
202	Title 1 C Migrant Education	77,000	10,117	48,657	18,226
203	Title III English Language Acquisition	92,300	10,226	43,573	38,501
204	IDEA	239,365	43,948	170,602	24,815
205	CTE Revitalization Grant	390,745	102,251	51,592	236,902
208	GEAR UP Grant	150,000	5,521	108,385	36,094
209	Title VI Rural Schools	42,000	-	26,312	15,688
210	RTI: Response to Intervention	7,000	-	1,496	5,504
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	88,000	6,967	61,982	19,051
223	Food Service	1,124,707	100,245	716,744	307,718
230	Co-Cirricular Activites	785,500	177,724	475,970	131,806
235	Student Body Funds	734,000	-	-	734,000
240	Early Retiree Benefits	344,000	-	257,172	86,828
260	Technology fund	405,000	12,458	392,002	540
301	Debt Service: 2nd Bond Levy	1,954,745	-	-	1,954,745
302	Debt Service: PERS Bond	912,692	-	146,346	766,346
450	Capital Project Fund	1,500,000	364,009	508,747	627,244
		-	-	-	-
		-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 9,408,356</b>	<b>\$ 981,286</b>	<b>\$ 3,348,559</b>	<b>\$ 5,078,511</b>

**RECAP**

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	63,533	338,979	(275,446)
202	Title 1 C Migrant Education	-	16,595	48,657	(32,062)
203	Title III English Language Acquisition	(68)	27,777	43,573	(15,864)
204	IDEA	-	-	170,602	(170,602)
205	CTE Revitalization Grant	-	-	51,592	(51,592)
208	GEAR UP Grant	135,593	13,431	108,385	40,639
209	Title VI Rural Schools	-	36,530	26,312	10,218
210	RTI: Response to Intervention	6,357	-	1,496	4,861
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	13,248	41,428	61,982	(7,306)
223	Food Service	113,988	733,901	716,744	131,145
230	Co-Cirricular Activites	37,213	392,907	475,970	(45,850)
235	Student Body Funds	273,488	-	-	273,488
240	Early Retiree Benefits	53,836	62,088	257,172	(141,248)
260	Technology fund	111,865	180,511	392,002	(99,626)
301	Debt Service: 2nd Bond Levy	2,217,081	4,168,465	-	6,385,546
302	Debt Service: PERS Bond	271,389	806,224	146,346	931,267
450	Capital Project Fund	404,641	170,327	508,747	66,221
	<b>Total Resources</b>	<b>\$ 3,639,463</b>	<b>\$ 6,713,717</b>	<b>\$ 3,348,559</b>	<b>\$ 7,004,621</b>

\* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

2015-2016

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Projected 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			6,824,772	1,024,772
Prior Year Taxes	198,000			32,218	4,660	11,770	1,784	2,072	7,033	7,288	3,497		5,000	75,322	(122,678)
Current Year's Local Option Tax	420,000							383,612				3,000		386,612	(33,388)
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	2,500	3,200	55,282	20,282
Contributions & Donations from Priva	57,000		22,500								113,296	4,500		140,296	83,296
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			65,339	35,339
County School Funds	22,000			103	15	22,753	151	53	72	358	140			23,645	1,645
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	268,187	734,505	204,298	13,293,624	(1,134,222)
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					1,348	(13,652)
Other Unrestricted Grants-In-Aid	32,500											15,100	23,592	38,692	6,192
Restricted behalf IRS interest 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											500	500	1,000	(4,000)
Other Sources	300,000													0	(300,000)
<b>Total Revenue</b>	<b>21,799,579</b>	<b>2,423,157</b>	<b>1,241,632</b>	<b>1,249,512</b>	<b>1,236,318</b>	<b>8,034,633</b>	<b>1,267,185</b>	<b>1,779,750</b>	<b>1,238,712</b>	<b>1,326,302</b>	<b>475,548</b>	<b>796,305</b>	<b>361,498</b>	<b>21,430,552</b>	<b>(70,723)</b>
Beginning Fund Balance	4,828,595	4,828,595											0	4,828,595	-
<b>Total Resources</b>	<b>26,628,174</b>	<b>7,251,752</b>	<b>1,241,632</b>	<b>1,249,512</b>	<b>1,236,318</b>	<b>8,034,633</b>	<b>1,267,185</b>	<b>1,779,750</b>	<b>1,238,712</b>	<b>1,326,302</b>	<b>475,548</b>	<b>796,305</b>	<b>361,498</b>	<b>26,259,147</b>	<b>(369,027)</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 11,877,553	202,968	222,599	927,522	922,089	930,213	915,095	918,809	939,541	935,573	909,991	912,254	2,235,054	10,971,708	(905,845)
Benefits	6,937,544	107,161	139,556	565,705	571,286	564,193	547,392	559,072	552,376	571,872	591,379	572,188	1,394,098	6,736,278	(201,266)
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	147,466	615,020	2,423,068	(836,507)
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	69,679	426,576	1,066,079	(43,668)
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		150,000	181,482	(337,273)
Transfers	1,900,000										10,000		1,890,000	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>1,748,223</b>	<b>1,666,598</b>	<b>1,771,583</b>	<b>1,686,724</b>	<b>1,770,833</b>	<b>1,660,729</b>	<b>1,701,587</b>	<b>6,710,748</b>	<b>23,279,494</b>	<b>(3,348,680)</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>6,814,329</b>	<b>719,638</b>	<b>(604,666)</b>	<b>(512,556)</b>	<b>6,286,410</b>	<b>(399,413)</b>	<b>8,167</b>	<b>(448,012)</b>	<b>(444,531)</b>	<b>(1,185,181)</b>	<b>(905,282)</b>	<b>(6,349,250)</b>	<b>2,979,653</b>	
<b>Accumulated Fund Balance</b>	<b>0</b>	<b>6,814,329</b>	<b>7,533,967</b>	<b>6,929,301</b>	<b>6,416,745</b>	<b>12,703,155</b>	<b>12,303,742</b>	<b>12,311,909</b>	<b>11,863,897</b>	<b>11,419,366</b>	<b>10,234,185</b>	<b>9,328,903</b>	<b>2,979,653</b>	<b>2,979,653</b>	
<b>% of Budgeted Resources</b>		27.23%	4.66%	4.69%	4.64%	30.17%	4.76%	6.68%	4.65%	4.98%	1.79%	2.99%	1.36%	98.61%	
<b>% of Budgeted Requirements</b>		1.64%	1.96%	6.96%	6.57%	6.57%	6.26%	6.65%	6.33%	6.65%	6.24%	6.39%	25.20%	87.42%	