

**Morrow County School District General Fund**  
**Statement of 2017-2018 Anticipated Revenue**

11/30/2017

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,500,000	\$ 6,478,743	1,021,257	\$ 7,500,000	\$ -
1112 Prior Years' Levy*	100,000	118,100	-	118,100	18,100
1121 Current Year's Local Option Taxes	-	-	-	-	-
1190 Penalties and Interest on Taxes	2,000	296	1,704	2,000	-
1312 Tuition from Other OR Districts			-	-	-
1500 Earnings on Investments	80,000	39,911	40,089	80,000	-
1920 Donations	200,000		200,000	200,000	-
1960 Recovery of Prior Years' Exp	40,000	18,344	21,656	40,000	-
1990 Miscellaneous	60,000	5,716	54,284	60,000	-
1992 Medicaid Reimbursement	85,000	-	85,000	85,000	-
2101 County School Fund	25,000	18,745	6,255	25,000	-
2800 Revenue in Lieu of Taxes	125,000	143,618	-	143,618	18,618
3101 State School Support Fund*	15,211,386	7,938,509	7,941,755	15,880,264	668,878
3103 Common School Fund*	269,783		269,783	269,783	-
4510 Restricted behalf IRS interest QSCB	50,000		50,000	50,000	-
4703 Special Ed SPR&I Grant	3,396		3,396	3,396	-
4801 Fed Forest Fees	30,000		30,000	30,000	-
5200 Interfund Transfers	200,000		200,000	200,000	-
<b>Total Revenue</b>	<b>\$ 23,981,565</b>	<b>\$ 14,761,982</b>	<b>\$ 9,925,179</b>	<b>\$ 24,687,161</b>	<b>\$ 705,596</b>
5400 Beginning Fund Balance	3,350,672	3,451,046		3,451,046	100,374
<b>TOTAL RESOURCES</b>	<b>\$ 27,332,237</b>	<b>\$ 18,213,028</b>	<b>\$ 9,925,179</b>	<b>\$ 28,138,207</b>	<b>\$ 805,970</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 24,687,161
2017 Estimated Expenditures	<u>24,800,240</u>
Revenues Over (Under) Expnd.	(113,079)
Beginning Fund Balance	<u>3,451,046</u>
Projected Ending Fund Balance	<u><u>3,337,967</u></u>
Unappropriated Ending Fund Balance	\$ -

**State School Fund Estimates**

March 3, 2017 BSSF Estimate	\$ 14,648,097
June 29, 2017 BSSF Estimate	\$ 15,880,182
October 27, 2017 BSSF Estimate	\$ 15,880,264

Morrow County School District  
STATEMENT OF 2017-2018 ANTICIPATED EXPENDITURES

11/30/2017

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,150,163	\$ 620,301	\$ 593,025	\$ 936,837
Center 001: Transfers	840,000	-	840,000	-
Center 001: Debt Service	177,000	-	177,000	-
Center 002: Transportation	790,900	239,059	338,395	213,446
Center 003: Maintenance	1,289,841	576,017	287,550	426,274
Center 004: Special Education	3,344,909	1,074,029	1,482,167	788,713
Center 103: Irrigon Elementary	1,814,446	498,078	1,167,081	149,287
Center 104: A.C. Houghton Elementary	2,465,175	617,491	1,441,659	406,025
Center 105: Windy River Elementary	1,911,780	508,112	1,132,384	271,284
Center 108: Sam Boardman Elementary	2,798,276	730,990	1,727,691	339,595
Center 110: Heppner Elementary	1,480,367	406,652	869,190	204,525
Center 150: Irrigon Jr/Sr High School	2,929,592	796,980	1,787,053	345,559
Center 604: Heppner Jr/Sr High School	1,907,410	486,195	1,186,019	235,196
Center 612: Riverside Jr/Sr High School	3,432,378	907,054	2,136,588	388,736
<b>Total Expenditures</b>	<b>27,332,237</b>	<b>7,460,958</b>	<b>15,165,802</b>	<b>4,705,477</b>
Contingency		-	-	-
<b>TOTAL</b>	<b>\$ 27,332,237</b>	<b>\$ 7,460,958</b>	<b>\$ 15,165,802</b>	<b>\$ 4,705,477</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,121,480	\$ 3,802,151	\$ 9,783,670	\$ 2,535,659
2000 Support Services	10,193,757	3,658,807	4,365,132	2,169,818
5000 Debt Service	177,000	-	177,000	-
5000 Transfer of Funds	840,000	-	840,000	-
6000 Contingency	-	-	-	-
<b>TOTAL</b>	<b>\$ 27,332,237</b>	<b>\$ 7,460,958</b>	<b>\$ 15,165,802</b>	<b>\$ 4,705,477</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,015,266	\$ 3,553,851	\$ 8,102,291	\$ 1,359,124
200 Payroll Taxes & Benefits	8,184,126	2,131,590	4,914,265	1,138,271
300 Purchased Services	3,632,359	1,403,081	1,024,665	1,204,613
400 Supplies and Materials	1,204,456	347,820	106,067	750,569
500 Capital Outlay	5,000	-	-	5,000
600 Other Objects	274,030	24,616	1,514	247,900
61X Debt Service	177,000	-	177,000	-
700 Interfund Transfers	840,000	-	840,000	-
800 Contingency	-	-	-	-
<b>TOTAL</b>	<b>\$ 27,332,237</b>	<b>\$ 7,460,958</b>	<b>\$ 15,165,802</b>	<b>\$ 4,705,477</b>

Morrow County School District - 2017-2018

11/30/2017

**EXPENDITURES**

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	543,963	308,431	126,873	108,659
202	Title 1 C Migrant Education	72,000	23,803	8,435	39,762
203	Title III English Language Acquisition	65,441	24,663	36,599	4,179
204	IDEA	232,516	97,369	48,941	86,206
205	CTE Revitalization Grant	50,000	-	-	50,000
208	GEAR UP Grant	95,500	12,320	64,507	18,673
209	Title VI Rural Schools	44,563	525	1,633	42,405
210	RTI: Response to Intervention	4,000	-	379	3,621
212	Miscellaneous Grants	331,000	99,004	22,759	209,237
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	57,650	5,205	52,671	(226)
219	Measure 98	215,000	225,026	87,268	(97,294)
223	Food Service	1,209,456	296,466	315,757	597,233
230	Co-Cirricular Activites	843,638	283,283	286,364	273,991
235	Student Body Funds	740,500	-	-	740,500
240	Early Retiree Benefits	321,000	-	138,054	182,946
260	Technology fund	233,000	24,396	219,410	(10,806)
299	PERS Reserve	1,120,925	-	-	1,120,925
301	Debt Service: 2nd Bond Levy	2,180,567	-	-	2,180,567
302	Debt Service: PERS Bond	877,700	-	-	877,700
450	Capital Project Fund	740,000	240,885	544,368	(45,253)
	<b>Total Expenditures</b>	<b>\$ 9,979,251</b>	<b>\$ 1,641,376</b>	<b>\$ 1,954,018</b>	<b>\$ 6,383,857</b>

**RECAP**

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	34,949	126,873	(91,924)
202	Title 1 C Migrant Education	-	-	8,435	(8,435)
203	Title III English Language Acquisition	-	32,638	36,599	(3,961)
204	IDEA	-	-	48,941	(48,941)
205	CTE Revitalization Grant	-	-	-	-
208	GEAR UP Grant	161,786	13,954	64,507	111,233
209	Title VI Rural Schools	-	240	1,633	(1,393)
210	RTI: Response to Intervention	4,316	-	379	3,937
212	Miscellaneous Grants	-	26,512	22,759	3,753
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	-	8,628	52,671	(44,043)
219	Measure 98	-	-	87,268	-
223	Food Service	115,823	211,789	315,757	11,855
230	Co-Cirricular Activites	26,211	-	286,364	(260,153)
235	Student Body Funds	301,993	-	-	301,993
240	Early Retiree Benefits	-	61,726	138,054	(76,328)
260	Technology fund	-	12,227	219,410	(207,183)
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	357,622	1,395,375	-	1,752,997
302	Debt Service: PERS Bond	610,159	366,623	-	976,782
450	Capital Project Fund	931,535	77,431	544,368	464,598
	<b>Total Resources</b>	<b>\$ 3,959,166</b>	<b>\$ 2,242,092</b>	<b>\$ 1,954,018</b>	<b>\$ 4,334,508</b>

\* Balances are pre-audit.

**MORROW COUNTY SCHOOL DISTRICT**  
**Monthly Revenue and Expenditure Summary**

**GENERAL FUND**

30-Nov-17

2017-2018

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	7,500,000					6,478,743	89,643	55,415	238,673	281,318	24,462	10,289	321,457	7,500,000	0
Prior Year Taxes	100,000	0	72,927	18,568	4,047	22,558	241	9,688	3,858	3,761	6,053	3,961	12,238	157,900	57,900
Interest on Taxes	2,000	73	79	31	49	137	1,196	277	86	156	147	62	193	2,486	486
Payments in Lieu	0													0	0
Tuition from Other OR Districts/Indivi	0								0					0	0
Earnings on Investments	80,000	9,308	10,682	10,345	9,210	366	9,079	10,225	8,851	10,630	736	9,780	12,656	101,868	21,868
Contributions & Donations from Priva	200,000					0				131,724		1,700		133,424	(66,576)
Recovery of Prior Yrs Expenditures	40,000				16,924	18,344		27,444					2,861	65,573	25,573
Medicaid Reimbursement	85,000											84,000		84,000	(1,000)
Miscellaneous	60,000		1,279	2,373	1,297	226	1,646	34,766	5,639	618	821	220	91,727	140,612	80,612
County School Funds	25,000	64	238	60	103	18,344	4,900	213	792	931	102	48	1,090	26,885	1,885
Revenue in Lieu of Taxes	125,000			0	143,618	0		3,343						146,961	21,961
State School Support Fund	15,211,386	2,647,226	1,322,819	1,322,819	1,322,819	1,322,826	1,322,826	1,322,826	1,322,826	1,322,826	1,322,826	1,327,623		15,880,262	668,876
Common School Fund	269,783							110,864					110,864	221,728	(48,055)
Restricted Grants in Aid (State)														0	0
Other Unrestricted Grants-In-Aid														0	0
Restricted behalf IRS interst QSCB	50,000												50,000	50,000	0
Special Ed SPR&I Grant	3,396											3,396		3,396	0
Sale of Fixed Assets	0						1,539					0		1,539	1,539
Federal Forest Fees	30,000										6,709			6,709	
Transfers	200,000													0	(200,000)
<b>Total Revenue</b>	<b>23,981,565</b>	<b>2,656,671</b>	<b>1,408,024</b>	<b>1,354,196</b>	<b>1,498,067</b>	<b>7,861,544</b>	<b>1,429,531</b>	<b>1,575,061</b>	<b>1,580,725</b>	<b>1,751,964</b>	<b>1,355,147</b>	<b>1,441,079</b>	<b>603,086</b>	<b>24,523,343</b>	<b>763,530</b>
Beginning Fund Balance	3,350,672	3,350,672												3,350,672	-
<b>Total Resources</b>	<b>27,332,237</b>	<b>6,007,343</b>	<b>1,408,024</b>	<b>1,354,196</b>	<b>1,498,067</b>	<b>7,861,544</b>	<b>1,429,531</b>	<b>1,575,061</b>	<b>1,580,725</b>	<b>1,751,964</b>	<b>1,355,147</b>	<b>1,441,079</b>	<b>603,086</b>	<b>27,874,015</b>	<b>541,778</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 13,015,266	\$ 229,823	270,237	983,646	1,055,535	1,014,610	963,976	941,543	967,242	983,999	992,790	1,080,418	2,533,984	12,017,803	(997,463)
Benefits	8,184,126	134,678	165,860	599,382	615,401	595,942	612,649	618,524	569,570	577,174	589,772	593,434	1,558,937	7,231,323	(952,803)
Purchased Services	3,632,359	28,250	140,469	394,409	441,297	398,657	219,239	280,936	197,037	255,284	215,693	297,363	629,357	3,497,991	(134,368)
Supplies & Materials	1,204,456	34,230	79,446	75,257	73,928	84,960	56,596	63,634	20,049	44,264	90,100	130,155	230,899	983,518	(220,938)
Capital Outlay	5,000	-												0	(5,000)
Other Objects (inc. loan pmts)	451,030	1,483	3,850	8,284	10,454	545	3,129	235	653	184		1,473	199,315	229,605	(221,425)
Transfers	840,000										10,000			840,000	-
Contingency	-													0	-
<b>Total Expenditures</b>	<b>27,332,237</b>	<b>428,464</b>	<b>659,862</b>	<b>2,060,978</b>	<b>2,196,615</b>	<b>2,094,714</b>	<b>1,855,589</b>	<b>1,904,872</b>	<b>1,754,551</b>	<b>1,860,905</b>	<b>1,898,355</b>	<b>2,102,843</b>	<b>5,982,492</b>	<b>24,800,240</b>	<b>(2,531,997)</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>5,578,879</b>	<b>748,162</b>	<b>(706,782)</b>	<b>(698,548)</b>	<b>5,766,830</b>	<b>(426,058)</b>	<b>(329,811)</b>	<b>(173,826)</b>	<b>(108,941)</b>	<b>(543,208)</b>	<b>(661,764)</b>	<b>(5,379,406)</b>	<b>3,073,775</b>	
<b>Accumulated Fund Balance</b>	<b>0</b>	<b>5,578,879</b>	<b>6,327,041</b>	<b>5,620,259</b>	<b>4,921,711</b>	<b>10,688,541</b>	<b>10,262,483</b>	<b>9,932,672</b>	<b>9,758,846</b>	<b>9,649,905</b>	<b>9,106,697</b>	<b>8,444,933</b>	<b>3,065,527</b>	<b>3,073,775</b>	
<b>% of Budgeted Resources</b>		21.98%	5.15%	4.95%	5.48%	28.76%	5.23%	5.76%	5.78%	6.41%	4.96%	5.27%	2.21%	101.98%	
<b>% of Budgeted Requirements</b>		1.57%	2.41%	7.54%	8.04%	7.66%	6.79%	6.97%	6.42%	6.81%	6.95%	7.69%	21.89%	90.74%	