## Morrow County School District General Fund

8/31/2016

**Statement of 2016-2017 Anticipated Revenue**

| Account | Budget | YTD Revenue | Anticipated | Total | +/(-) Budget |
|---|---|---|---|---|---|
| | | | | | |
| 1111 Current Year's Levy* | $ 7,200,000 | | 7,200,000 | $ 7,200,000 | $ - |
| 1112 Prior Years' Levy* | 200,000 | | 200,000 | 200,000 | - |
| 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 | 4,000 | | 4,000 | 4,000 | - |
| 1500 Earnings on Investments | 50,000 | 5,642 | 44,358 | 50,000 | - |
| 1920 Donations | 137,000 | | 137,000 | 137,000 | - |
| 1960 Recovery of Prior Years' Exp | 40,000 | | 40,000 | 40,000 | - |
| 1990 Miscellaneous (Includes Recovery) | 89,125 | 111 | 89,014 | 89,125 | - |
| 1992 Medicaid Reimbursement | 85,000 | | 85,000 | 85,000 | - |
| 2101 County School Fund | 22,000 | | 22,000 | 22,000 | - |
| 2800 Revenue in Lieu of Taxes | 120,000 | | 120,000 | 120,000 | - |
| 2801 Forest Fees | 5,000 | | 5,000 | 5,000 | - |
| 3101 State School Support Fund* | 13,764,341 | 3,750,984 | 10,052,949 | 13,803,933 | 39,592 |
| 3103 Common School Fund* | 211,660 | | 211,660 | 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 | - | | - | - | - |
| | | | | | |
| **Total Revenue** | **$ 22,497,522** | **$ 3,756,737** | **$ 18,780,377** | **$ 22,537,114** | **$ 39,592** |
| | | | | | |
| 5400 Beginning Fund Balance | 4,500,381 | 4,500,381 | | 4,500,381 | - |
| | | | | | |
| **TOTAL RESOURCES** | **$ 26,997,903** | **$ 8,257,118** | **$ 18,780,377** | **$ 27,037,495** | **$ 39,592** |

* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

| | |
|---|---|
| Revenues | $ 22,537,114 |
| 2015 Estimated Expenditures | 23,242,000 |
| Revenues Over (Under) Expnd. | (704,886.00) |
| Beginning Fund Balance | 3,617,000 |
| Projected Ending Fund Balance | 2,912,114 |
| Unappropriated Ending Fund Balance | $ - |

**State School Fund Estimates**

| | |
|---|---|
| March 7, 2016 BSSF Estimate | $ 13,764,341 |
| June 29, 2016 BSSF Estimate | $ 13,803,933 |

**Morrow County School District** **8/31/2016**

**STATEMENT OF 2016-2017 ANTICIPATED EXPENDITURES**

| Building Detail | Budget | YTD Expenditures | Encumberances | Free Balance |
|---|---|---|---|---|
| | | | | |
| Center 001: District Office | $ 2,142,705 | $ 246,904 | $ 480,479 | $ 1,415,322 |
| Center 001: Transfers and Debt Service | 2,120,000 | | | 2,120,000.0 |
| Center 002: Transportation | 769,200 | | | 769,200 |
| Center 003: Maintenance | 1,228,642 | 161,488 | 372,450 | 694,704 |
| Center 004: Special Education | 2,728,384 | 223,998 | 249,227 | 2,255,159 |
| Center 103: Irrigon Elementary | 1,454,114 | 63,558 | 621,828 | 768,728 |
| Center 104: A.C. Houghton Elementary | 2,396,038 | 72,470 | 1,040,907 | 1,282,661 |
| Center 105: Windy River Elementary | 1,687,312 | 56,342 | 827,607 | 803,363 |
| Center 108: Sam Boardman Elementary | 2,947,502 | 61,346 | 1,068,636 | 1,817,520 |
| Center 110: Heppner Elementary | 1,463,194 | 56,291 | 562,792 | 844,111 |
| Center 150: Irrigon Jr/Sr High School | 2,836,108 | 102,912 | 1,097,849 | 1,635,347 |
| Center 604: Heppner Jr/Sr High School | 1,831,959 | 46,298 | 811,214 | 974,447 |
| Center 612: Riverside Jr/Sr High School | 3,392,745 | 110,785 | 1,359,033 | 1,922,927 |
| **Total Expenditures** | **26,997,903** | **1,202,392** | **8,492,022** | **17,303,489** |
| | | | | |
| Contingency | | - | - | - |
| | | | | |
| **TOTAL** | **$ 26,997,903** | **$ 1,202,392** | **$ 8,492,022** | **$ 17,303,489** |

| FUNCTION | Budget | YTD Expenditures | Encumbrances | Free Balance |
|---|---|---|---|---|
| | | | | |
| 1000 Instructional Services | $ 15,163,964 | $ 149,158 | $ 5,867,259 | $ 9,147,547 |
| 2000 Support Services | 9,443,939 | 1,053,235 | 2,624,763 | 5,765,941 |
| 5000 Debt Service | 270,000 | | | |
| 5000 Transfer of Funds | 2,120,000 | | 2,120,000 | - |
| 6000 Contingency | - | - | - | - |
| | | | | |
| **TOTAL** | **$ 26,997,903** | **$ 1,202,393** | **$ 10,612,022** | **$ 14,913,488** |

| OBJECTS | Budget | YTD Expenditures | Encumbrances | Free Balance |
|---|---|---|---|---|
| 100 Salaries | $ 12,144,643 | $ 461,892 | $ 8,081,280 | $ 3,601,471 |
| 200 Payroll Taxes & Benefits | 7,528,925 | 281,607 | 4,212 | 7,243,106 |
| 300 Purchased Services | 3,361,445 | 367,914 | 262,879 | 2,730,652 |
| 400 Supplies and Materials | 1,296,410 | 85,735 | 143,651 | 1,067,024 |
| 500 Capital Outlay | 5,000 | | | 5,000 |
| 600 Other Objects | 271,480 | 5,245 | | 266,235 |
| 61X Debt Service | 270,000 | | | 270,000 |
| 700 Interfund Transfers | 2,120,000 | | 2,120,000 | - |
| 800 Contingency | - | - | | - |
| | | | | |
| **TOTAL** | **$ 26,997,903** | **$ 1,202,393** | **$ 10,612,022** | **$ 15,183,488** |

**Morrow County School District - 2016-2017** **8/31/2016**

**EXPENDITURES**

| Fund | Description | Budget | Encumbrances | YTD Expenditures | Free Balance |
|---|---|---|---|---|---|
| | | | | | |
| 201 | Title 1 A | 563,633 | 185,179 | 5,981 | 372,473 |
| 202 | Title 1 C Migrant Education | 77,000 | | 5,006 | 71,994 |
| 203 | Title III English Language Acquisition | 89,000 | 12,888 | 12,536 | 63,576 |
| 204 | IDEA | 225,000 | 579 | 14,004 | 210,417 |
| 205 | CTE Revitalization Grant | 364,170 | 88,761 | 1,625 | 273,784 |
| 208 | GEAR UP Grant | 101,000 | 12,500 | 2,511 | 85,989 |
| 209 | Title VI Rural Schools | 40,000 | 1,225 | 4,106 | 34,669 |
| 210 | RTI: Response to Intervention | 7,000 | | | 7,000 |
| 214 | Star PSI | 832 | | | 832 |
| 217 | Title II A Teacher Quality | 55,000 | 7,572 | 2,000 | 45,428 |
| 223 | Food Service | 1,113,509 | 10,277 | 1,653 | 1,101,579 |
| 230 | Co-Cirricular Activites | 841,000 | 326,307 | 20,028 | 494,665 |
| 235 | Student Body Funds | 735,000 | | | 735,000 |
| 240 | Early Retiree Benefits | 344,000 | | 56,351 | 287,649 |
| 260 | Technology fund | 323,000 | | 50,885 | 272,115 |
| 299 | PERS Reserve | 2,148,889 | | | |
| 301 | Debt Service: 2nd Bond Levy | 2,623,564 | | | 2,623,564 |
| 302 | Debt Service: PERS Bond | 1,142,710 | | | 1,142,710 |
| 450 | Capital Project Fund | 1,520,000 | 56,676 | 56,106 | 1,407,218 |
| | | - | | | - |
| | | - | | | - |
| | **Total Expenditures** | **$ 12,314,307** | **$ 701,964** | **$ 232,792** | **$ 9,230,662** |

**RECAP**

| Fund | Description | Beginning Balance | YTD Receipts | Expenditures | Ending Balance |
|---|---|---|---|---|---|
| | | | | | |
| 201 | Title 1 A | - | | 5,981 | (5,981) |
| 202 | Title 1 C Migrant Education | - | | 5,006 | (5,006) |
| 203 | Title III English Language Acquisition | - | | 12,536 | (12,536) |
| 204 | IDEA | - | | 14,004 | (14,004) |
| 205 | CTE Revitalization Grant | - | | 1,625 | (1,625) |
| 208 | GEAR UP Grant | 126,747 | | 2,511 | 124,236 |
| 209 | Title VI Rural Schools | 8,999 | | 4,106 | 4,893 |
| 210 | RTI: Response to Intervention | 11,168 | | - | 11,168 |
| 214 | Star PSI | 832 | | - | 832 |
| 217 | Title II A Teacher Quality | | | 2,000 | (2,000) |
| 223 | Food Service | 35,154 | 60 | 1,653 | 33,561 |
| 230 | Co-Cirricular Activites | 88,290 | | 20,028 | 68,262 |
| 235 | Student Body Funds | 273,488 | | - | 273,488 |
| 240 | Early Retiree Benefits | 52,636 | 10,959 | 56,351 | 7,244 |
| 260 | Technology fund | 45,067 | | 50,885 | (5,818) |
| 301 | Debt Service: 2nd Bond Levy | 2,249,174 | | - | 2,249,174 |
| 302 | Debt Service: PERS Bond | 820,819 | 112,472 | - | 933,291 |
| 450 | Capital Project Fund | 1,330,674 | 1,000 | 56,106 | 1,275,568 |
| | | | | | |
| | | | | | |
| | **Total Resources** | **$ 5,043,048** | **$ 124,491** | **$ 232,792** | **$ 4,934,747** |

* Balances are pre-audit.