

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

4/30/2017

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 7,200,000	\$ 7,647,762	-	\$ 7,647,762	\$ 447,762
1112 Prior Years' Levy*	200,000	77,893	50,000	127,893	(72,107)
1121 Current Year's Local Option Taxes	420,000	386,766	33,234	420,000	-
1190 Penalties and Interest on Taxes	2,000	1,999	1	2,000	-
1312 Tuition from Other OR Districts	4,000	-	-	-	(4,000)
1500 Earnings on Investments	50,000	77,523	-	77,523	27,523
1920 Donations	137,000	132,224	4,776	137,000	-
1960 Recovery of Prior Years' Exp	40,000	44,368	-	44,368	4,368
1990 Miscellaneous	89,125	48,665	40,460	89,125	-
1992 Medicaid Reimbursement	85,000	-	85,000	85,000	-
2101 County School Fund	22,000	25,282	-	25,282	3,282
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	13,102,308	1,397,642	14,499,950	735,609
2016 BSSF Estimated Reconciliation			244,760	244,760	244,760
2017 Small High School			120,407	120,407	120,407
3103 Common School Fund*	211,660	110,864	120,407	231,271	19,611
3199 Other Unrestricted Grants-In-Aid	30,000	-	30,000	30,000	-
3299 Restricted Grants in Aid (State)	15,000	-	15,000	15,000	-
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	6,709	-	6,709	(23,291)
5200 Interfund Transfers	-	-	-	-	-
5301 Sale of Fixed Assets	-	2,359	-	2,359	2,359
Total Revenue	\$ 22,497,522	\$ 21,798,634	\$ 2,219,083	\$ 24,017,717	\$ 1,520,195
5400 Beginning Fund Balance	4,500,381	3,982,007	-	3,982,007	(518,374)
TOTAL RESOURCES	\$ 26,997,903	\$ 25,780,641	\$ 2,219,083	\$ 27,999,724	\$ 1,001,821

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 24,017,717
2017 Estimated Expenditures	<u>24,387,298</u>
Revenues Over (Under) Expnd.	(369,581)
Beginning Fund Balance	<u>3,982,007</u>
Projected Ending Fund Balance	<u><u>3,612,426</u></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
March 2, 2017 BSSF Estimate	\$ 14,527,839
March 8, 2017 BSSF Estimate	\$ 14,414,827
April 4, 2017 BSSF Estimate	\$ 14,499,950

Morrow County School District
STATEMENT OF 2016-2017 ANTICIPATED EXPENDITURES

4/30/2017

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
			0	
Center 001: District Office	\$ 2,142,705	\$ 1,166,809	\$ 127,871	\$ 848,025
Center 001: Transfers and Debt Service	2,120,000	-	1,200,000	920,000.0
Center 002: Transportation	769,200	535,410	48,188	185,602
Center 003: Maintenance	1,228,642	894,091	148,323	186,228
Center 004: Special Education	2,728,384	1,794,367	573,983	360,034
Center 103: Irrigon Elementary	1,454,114	1,032,234	415,148	6,732
Center 104: A.C. Houghton Elementary	2,396,038	1,528,704	599,043	268,291
Center 105: Windy River Elementary	1,687,312	1,139,790	427,178	120,344
Center 108: Sam Boardman Elementary	2,947,502	1,746,395	733,299	467,808
Center 110: Heppner Elementary	1,463,194	942,731	358,154	162,309
Center 150: Irrigon Jr/Sr High School	2,836,108	1,898,566	716,971	220,571
Center 604: Heppner Jr/Sr High School	1,831,959	1,195,199	494,908	141,852
Center 612: Riverside Jr/Sr High School	3,392,745	2,240,929	835,564	316,252
Total Expenditures	26,997,903	16,115,225	6,678,630	4,204,048
Contingency		-	-	-
TOTAL	\$ 26,997,903	\$ 16,115,225	\$ 6,678,630	\$ 4,204,048

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 15,163,964	\$ 9,280,670	\$ 4,181,202	\$ 1,702,092
2000 Support Services	9,443,939	6,825,033	1,297,428	1,321,478
5000 Debt Service	270,000	-	-	270,000
5000 Transfer of Funds	2,120,000	9,522	1,200,000	910,478
6000 Contingency	-	-	-	-
TOTAL	\$ 26,997,903	\$ 16,115,225	\$ 6,678,630	\$ 4,204,048

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 12,144,643	\$ 8,224,305	\$ 3,204,791	\$ 715,547
200 Payroll Taxes & Benefits	7,528,925	4,991,814	1,996,340	540,771
300 Purchased Services	3,361,445	2,255,697	173,568	932,180
400 Supplies and Materials	1,296,410	603,027	103,267	590,116
500 Capital Outlay	5,000	-	-	5,000
600 Other Objects	271,480	30,860	664	239,956
61X Debt Service	270,000	-	-	270,000
700 Interfund Transfers	2,120,000	9,522	1,200,000	910,478
800 Contingency	-	-	-	-
TOTAL	\$ 26,997,903	\$ 16,115,225	\$ 6,678,630	\$ 4,204,048

Morrow County School District - 2016-2017

4/30/2017

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	563,633	147,309	361,200	55,124
202	Title 1 C Migrant Education	77,000	9,846	36,251	30,903
203	Title III English Language Acquisition	89,000	10,356	43,192	35,452
204	IDEA	225,000	36,798	141,484	46,718
205	CTE Revitalization Grant	364,170	17,025	162,491	184,654
208	GEAR UP Grant	101,000	5,672	91,994	3,334
209	Title VI Rural Schools	40,000	566	32,128	7,306
210	RTI: Response to Intervention	7,000	-	499	6,501
212	Miscellaneous Grants	-	35,538	106,051	(141,589)
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	55,000	7,529	50,305	(2,834)
223	Food Service	1,113,509	135,662	734,337	243,510
230	Co-Cirricular Activites	841,000	171,984	532,778	136,238
235	Student Body Funds	735,000	-	-	735,000
240	Early Retiree Benefits	344,000	-	285,628	58,372
260	Technology fund	323,000	2,673	32,009	288,318
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	501,297	527,739	490,964
		-			-
		-			-
	Total Expenditures	\$ 12,314,307	\$ 1,082,255	\$ 3,511,670	\$ 7,720,382

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	5,280	241,631	361,200	(114,289)
202	Title 1 C Migrant Education	429		36,251	(35,822)
203	Title III English Language Acquisition	510	12,888	43,192	(29,794)
204	IDEA	1,728	91,186	141,484	(48,570)
205	CTE Revitalization Grant	(17,104)	120,821	162,491	(58,774)
208	GEAR UP Grant	143,760	30,277	91,994	82,043
209	Title VI Rural Schools	94	15,521	32,128	(16,513)
210	RTI: Response to Intervention	4,815	-	499	4,316
212	Miscellaneous Grants	-	52,941	106,051	(53,110)
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	597	32,592	50,305	(17,116)
223	Food Service	189,372	584,285	734,337	39,320
230	Co-Cirricular Activites	99,264	411,850	532,778	(21,664)
235	Student Body Funds	301,993	-	-	301,993
240	Early Retiree Benefits	52,636	78,268	285,628	(154,724)
260	Technology fund	51,184	126,195	32,009	145,370
299	PERS Reserve	-	202,204	-	202,204
301	Debt Service: 2nd Bond Levy	2,307,220	356,386	227,238	2,436,368
302	Debt Service: PERS Bond	609,372	524,826	146,346	987,852
450	Capital Project Fund	1,313,152	131,712	527,739	917,125
	Total Resources	\$ 5,065,134	\$ 3,013,583	\$ 3,511,670	\$ 4,567,047

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2016-2017

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	7,200,000					6,642,282	22,313	55,415	238,673	281,318	407,761	55,000		7,702,762	502,762
Prior Year Taxes	200,000		13,241	18,025	6,594	12,985	241	9,688	3,858	3,761	9,493	12,500	5,000	95,386	(104,614)
Current Year's Local Option Tax	420,000					386,766							19,500	406,266	(13,734)
Interest on Taxes	2,000					42	1,196	372	86	156	147			1,999	(1)
Payments in Lieu	0				328									328	328
Tuition from Other OR Districts/Indivi	4,000								0					0	(4,000)
Earnings on Investments	50,000	3,400	2,242	7,535	12,672	7,743	10,630	11,392	9,751	11,422	736	5,500	1,800	84,823	34,823
Contributions & Donations from Priva	137,000					500				131,724		1,700		133,924	(3,076)
Recovery of Prior Yrs Expenditures	40,000				16,924			27,444						44,368	4,368
Medicaid Reimbursement	85,000											42,000		42,000	(43,000)
Miscellaneous	89,125	2,250	11	1,256	9,134		1,646	24,963	5,639	618	821	2,500		51,165	(37,960)
County School Funds	22,000					23,014	230	213	792	931	102	66		25,348	3,348
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	1,149,666	1,355,080	1,397,642	1,397,642		14,499,950	735,609
Common School Fund	211,660							110,864					120,407	231,271	19,611
Forest Fees	5,000													0	(5,000)
Restricted Grants in Aid (State)	15,000											7,500		7,500	(7,500)
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										6,709			36,709	
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	1,408,465	1,785,010	1,816,702	1,524,408	249,103	23,602,466	1,095,876
Beginning Fund Balance	4,500,381	3,982,007												3,982,007	(518,374)
Total Resources	26,997,903	6,288,773	1,165,362	1,176,728	1,326,041	8,228,874	1,185,922	1,390,017	1,408,465	1,785,010	1,816,702	1,524,408	249,103	27,584,473	586,570
REQUIREMENTS															
Salaries	\$ 12,144,643	215,571	246,321	996,154	969,740	986,969	963,976	941,543	967,242	963,999	972,790	994,613	2,413,784	11,632,702	(511,941)
Benefits	7,528,925	118,454	163,153	607,838	589,218	606,463	582,649	593,524	569,570	577,174	589,772	572,114	1,482,616	7,052,545	(476,380)
Purchased Services	3,361,445	211,783	156,131	168,552	260,296	119,746	219,239	406,936	197,037	300,284	215,693	270,000	661,445	3,187,142	(174,303)
Supplies & Materials	1,296,410	10,944	74,791	58,869	94,837	57,985	48,596	102,592	20,049	44,264	90,100	100,000	245,000	948,027	(348,383)
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	653	184	997	1,500	325,000	357,361	(184,119)
Transfers	2,120,000										9,521		1,200,000	1,209,521	(910,479)
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	1,754,551	1,885,905	1,878,873	1,938,227	6,327,845	24,387,298	(2,610,605)
Monthly Fund Balance	0	5,726,776	524,966	(662,980)	(598,168)	6,455,706	(631,667)	(654,813)	(346,086)	(100,895)	(62,171)	(413,819)	(6,078,742)	3,197,175	
Accumulated Fund Balance	0	5,726,776	6,251,742	5,588,762	4,990,594	11,446,300	10,814,633	10,159,820	9,813,734	9,712,839	9,650,668	9,236,849	3,158,107	3,197,175	
% of Budgeted Resources		23.29%	4.32%	4.36%	4.91%	30.48%	4.39%	5.15%	5.22%	6.61%	6.73%	5.65%	0.92%	102.17%	
% of Budgeted Requirements		2.08%	2.37%	6.81%	7.13%	6.57%	6.73%	7.57%	6.50%	6.99%	6.96%	7.18%	23.44%	90.33%	