

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

5/31/2018

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,500,000	\$ 6,785,519	114,481	\$ 6,900,000	\$ (600,000)
1112 Prior Years' Levy*	100,000	143,883	-	143,883	43,883
1190 Penalties and Interest on Taxes	2,000	2,276		2,276	276
1500 Earnings on Investments	80,000	139,909		139,909	59,909
1920 Donations	200,000	250,000		250,000	50,000
1960 Recovery of Prior Years' Exp	40,000	55,031		55,031	15,031
1990 Miscellaneous	60,000	14,487	45,513	60,000	-
1992 Medicaid Reimbursement	85,000	-	85,000	85,000	-
2101 County School Fund	25,000	23,918	1,082	25,000	-
2800 Revenue in Lieu of Taxes	125,000	146,451	-	146,451	21,451
3101 State School Support Fund*	15,211,386	16,886,712	(70,153)	16,816,559	1,605,173
2017 BSSF Estimated Reconciliation		(56,366)	-	(56,366)	(56,366)
2017 Small High School Reconciliation		4,756	-	4,756	4,756
2018 Small High School		121,763	-	121,763	121,763
3103 Common School Fund*	269,783	90,587	90,587	181,174	(88,609)
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	7,386		7,386	(22,614)
5200 Interfund Transfers	200,000			-	(200,000)
<b>Total Revenue</b>	<b>\$ 23,981,565</b>	<b>\$ 24,616,312</b>	<b>\$ 319,906</b>	<b>\$ 24,936,218</b>	<b>\$ 954,653</b>
5400 Beginning Fund Balance	3,350,672	3,509,347		3,509,347	158,675
<b>TOTAL RESOURCES</b>	<b>\$ 27,332,237</b>	<b>\$ 28,125,659</b>	<b>\$ 319,906</b>	<b>\$ 28,445,565</b>	<b>\$ 1,113,328</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 24,936,218
2018 Estimated Expenditures	<u>24,950,259</u>
Revenues Over (Under) Expnd.	(14,041)
Beginning Fund Balance	<u>3,509,347</u>
Projected Ending Fund Balance	<u><u>3,495,306</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
March 1, 2018 BSSF Estimate	\$ 16,740,088
April 30, 2018 BSSF Estimate	\$ 16,816,559
	\$ 76,471

Morrow County School District  
STATEMENT OF 2017-2018 ANTICIPATED EXPENDITURES

5/31/2018

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,150,163	\$ 1,440,524	\$ 120,330	\$ 589,309
Center 001: Transfers	840,000	9,502	830,498	-
Center 001: Debt Service	177,000	-	177,000	-
Center 002: Transportation	790,900	757,629	-	33,271
Center 003: Maintenance	1,289,841	1,045,951	177,119	66,771
Center 004: Special Education	3,344,909	2,391,901	495,638	457,370
Center 103: Irrigon Elementary	1,814,446	1,356,538	348,931	108,977
Center 104: A.C. Houghton Elementary	2,465,175	1,683,270	440,771	341,134
Center 105: Windy River Elementary	1,911,780	1,366,469	359,311	186,000
Center 108: Sam Boardman Elementary	2,798,276	1,987,421	554,934	255,921
Center 110: Heppner Elementary	1,480,367	1,076,094	252,919	151,354
Center 150: Irrigon Jr/Sr High School	2,929,592	2,142,880	565,376	221,336
Center 604: Heppner Jr/Sr High School	1,907,410	1,367,790	383,477	156,143
Center 612: Riverside Jr/Sr High School	3,432,378	2,557,597	650,739	224,042
<b>Total Expenditures</b>	<b>27,332,237</b>	<b>19,183,566</b>	<b>5,357,043</b>	<b>2,791,628</b>
Contingency		-	-	-
<b>TOTAL</b>	<b>\$ 27,332,237</b>	<b>\$ 19,183,566</b>	<b>\$ 5,357,043</b>	<b>\$ 2,791,628</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,121,480	\$ 11,023,595	\$ 3,250,044	\$ 1,847,841
2000 Support Services	10,193,757	8,150,469	1,099,501	943,787
5000 Debt Service	177,000	-	177,000	-
5000 Transfer of Funds	840,000	9,502	830,498	-
6000 Contingency	-	-	-	-
<b>TOTAL</b>	<b>\$ 27,332,237</b>	<b>\$ 19,183,566</b>	<b>\$ 5,357,043</b>	<b>\$ 2,791,628</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,015,266	\$ 9,608,060	\$ 2,337,829	\$ 1,069,377
200 Payroll Taxes & Benefits	8,184,126	5,738,106	1,467,236	978,784
300 Purchased Services	3,632,359	3,063,981	418,303	150,075
400 Supplies and Materials	1,204,456	733,837	124,385	346,234
500 Capital Outlay	5,000	-	-	5,000
600 Other Objects	274,030	30,080	1,792	242,158
61X Debt Service	177,000	-	177,000	-
700 Interfund Transfers	840,000	9,502	830,498	-
800 Contingency	-	-	-	-
<b>TOTAL</b>	<b>\$ 27,332,237</b>	<b>\$ 19,183,566</b>	<b>\$ 5,357,043</b>	<b>\$ 2,791,628</b>

Morrow County School District - 2017-2018

5/31/2018

**EXPENDITURES**

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	543,963	80,689	378,439	84,835
202	Title 1 C Migrant Education	72,000	5,986	23,474	42,540
203	Title III English Language Acquisition	65,441	3,278	64,005	(1,842)
204	IDEA	232,516	33,452	135,247	63,817
205	CTE Revitalization Grant	50,000	-	-	50,000
208	GEAR UP Grant	95,500	5,006	85,291	5,203
209	Title VI Rural Schools	44,563	-	21,732	22,831
210	RTI: Response to Intervention	4,000	1,755	379	1,866
212	Miscellaneous Grants	331,000	29,185	187,520	114,295
214	Star PSI	832	810	-	22
217	Title II A Teacher Quality	57,650	6,636	64,351	(13,337)
219	Measure 98	215,000	83,414	275,871	(144,285)
223	Food Service	1,209,456	81,400	940,236	187,820
230	Co-Cirricular Activites	843,638	28,156	692,137	123,345
235	Student Body Funds	740,500	-	-	740,500
240	Early Retiree Benefits	321,000	-	297,930	23,070
260	Technology fund	233,000	19,068	255,000	(41,068)
299	PERS Reserve	1,120,925	-	-	1,120,925
301	Debt Service: 2nd Bond Levy	2,180,567	-	187,863	1,992,704
302	Debt Service: PERS Bond	877,700	-	146,346	731,354
450	Capital Project Fund	740,000	212,969	811,777	(284,746)
	<b>Total Expenditures</b>	<b>\$ 9,979,251</b>	<b>\$ 591,804</b>	<b>\$ 4,567,598</b>	<b>\$ 4,819,849</b>

**RECAP**

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	17,657	288,948	378,439	(71,834)
202	Title 1 C Migrant Education	7,296	11,189	23,474	(4,989)
203	Title III English Language Acquisition	179	52,006	64,005	(11,820)
204	IDEA	381	102,610	135,247	(32,256)
205	CTE Revitalization Grant	-	-	-	-
208	GEAR UP Grant	174,886	113,396	85,291	202,991
209	Title VI Rural Schools	-	20,727	21,732	(1,005)
210	RTI: Response to Intervention	4,316	-	379	3,937
212	Miscellaneous Grants	24,810	177,944	187,520	15,234
214	Star PSI	832	-	-	832
217	Title II A Teacher Quality	(1,455)	14,276	64,351	(51,530)
219	Measure 98	-	237,467	275,871	
223	Food Service	173,599	983,062	940,236	216,425
230	Co-Cirricular Activites	115,112	417,912	692,137	(159,113)
235	Student Body Funds	306,825	-	-	306,825
240	Early Retiree Benefits	24,672	121,763	297,930	(151,495)
260	Technology fund	105,101	213,321	255,000	63,422
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	324,080	1,804,468	187,863	1,940,685
302	Debt Service: PERS Bond	110,159	676,842	146,346	640,655
450	Capital Project Fund	1,516,102	157,280	811,777	861,605
	<b>Total Resources</b>	<b>\$ 4,353,441</b>	<b>\$ 5,393,211</b>	<b>\$ 4,567,598</b>	<b>\$ 5,217,458</b>

\* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

31-May-18

2017-2018

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	7,500,000					6,471,223	129,751	29,483	54,353	64,304	18,265	18,140	114,481	6,900,000	(600,000)
Prior Year Taxes	100,000	0	72,927	18,568	4,047	23,385	1,843	3,294	10,859	2,304	3,913	2,743	11,238	155,121	55,121
Interest on Taxes	2,000	73	79	31	49	137	1,694	84	62	81	(33)	20	0	2,277	277
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	9,578	11,727	16,787	18,277	16,008	17,496	19,701	19,519	19,310	178,738	98,738
Contributions & Donations from Priva	200,000					0	100,000					150,000		250,000	50,000
Recovery of Prior Yrs Expenditures	40,000				16,924	18,344		29,811				6,875	2,861	74,815	34,815
Medicaid Reimbursement	85,000												84,000	84,000	(1,000)
Miscellaneous	60,000		1,279	2,373	1,297	226	5	259	0	500	4,298	4,789	47,563	62,589	2,589
County School Funds	25,000	64	238	60	103	18,344	460	112	222	229	73		1,090	25,007	7
Revenue in Lieu of Taxes	125,000			0	143,618	0	134	0					2,699	146,451	21,451
State School Support Fund	15,211,386	2,647,226	1,322,819	1,322,819	1,322,819	1,322,826	1,322,865	1,322,865	1,322,865	1,610,995	1,610,995	1,757,618		16,886,712	1,675,326
Common School Fund	269,783								90,587				90,588	181,175	(88,608)
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													0	0
Federal Forest Fees	30,000										7,386			7,386	0
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>1,498,435</b>	<b>7,866,212</b>	<b>1,573,539</b>	<b>1,404,185</b>	<b>1,494,956</b>	<b>1,695,909</b>	<b>1,663,850</b>	<b>1,959,777</b>	<b>424,527</b>	<b>25,007,667</b>	<b>1,248,716</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>1,498,435</b>	<b>7,866,212</b>	<b>1,573,539</b>	<b>1,404,185</b>	<b>1,494,956</b>	<b>1,695,909</b>	<b>1,663,850</b>	<b>1,959,777</b>	<b>424,527</b>	<b>28,358,339</b>	<b>1,026,102</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 13,015,266	\$ 229,823	270,237	983,646	1,055,535	1,014,610	990,073	984,567	972,777	1,013,647	1,049,853	1,043,291	2,533,984	12,142,043	(873,223)
Benefits	8,184,126	134,678	165,860	599,382	615,401	595,942	593,587	588,410	608,767	599,083	606,858	629,803	1,558,937	7,296,708	(887,418)
Purchased Services	3,632,359	28,250	140,469	394,409	441,297	398,657	249,253	315,505	155,654	296,813	342,577	301,097	418,305	3,482,286	(150,073)
Supplies & Materials	1,204,456	34,230	79,446	75,257	73,928	84,960	30,464	91,923	44,367	93,165	79,192	46,905	215,890	949,727	(254,729)
Capital Outlay	5,000	-												0	(5,000)
Other Objects (inc. loan pmts)	451,030	1,483	3,850	8,284	10,454	545	1,934	8,404	2,194	1,856		1,674	199,315	239,993	(211,037)
Transfers	840,000										9,502		830,000	839,502	(498)
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>1,865,311</b>	<b>1,988,809</b>	<b>1,783,759</b>	<b>2,004,564</b>	<b>2,087,982</b>	<b>2,022,770</b>	<b>5,756,431</b>	<b>24,950,259</b>	<b>(2,381,978)</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>5,578,879</b>	<b>748,162</b>	<b>(706,782)</b>	<b>(698,180)</b>	<b>5,771,498</b>	<b>(291,772)</b>	<b>(584,624)</b>	<b>(288,803)</b>	<b>(308,655)</b>	<b>(424,132)</b>	<b>(62,993)</b>	<b>(5,331,904)</b>	<b>3,408,080</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>4,922,079</b>	<b>10,693,577</b>	<b>10,401,805</b>	<b>9,817,181</b>	<b>9,528,378</b>	<b>9,219,723</b>	<b>8,795,591</b>	<b>8,732,598</b>	<b>3,400,694</b>	<b>3,408,080</b>	
<b>% of Budgeted Resources</b>		21.98%	5.15%	4.95%	5.48%	28.78%	5.76%	5.14%	5.47%	6.20%	6.09%	7.17%	1.55%	103.75%	
<b>% of Budgeted Requirements</b>		1.57%	2.41%	7.54%	8.04%	7.66%	6.82%	7.28%	6.53%	7.33%	7.64%	7.40%	21.06%	91.29%	