

Morrow County School District General Fund
Statement of 2019-20 Anticipated Revenue

2/29/2020

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 7,675,000	\$ 8,118,812	490,716	\$ 8,609,528	\$ 934,528
1112 Prior Years' Levy*	125,000	83,805	41,195	125,000	-
1190 Penalties and Interest on Taxes	4,000	3,330	670	4,000	-
1500 Earnings on Investments	200,000	148,957	51,043	200,000	-
1920 Donations	312,377	458,895	-	458,895	146,518
1941 Services Provided Other Districts		60,282	-	60,282	
1960 Recovery of Prior Years' Exp	50,000	86,530		86,530	36,530
1990 Miscellaneous	83,000	14,454	68,546	83,000	-
1992 Medicaid Reimbursement	80,000	-	80,000	80,000	-
2101 County School Fund	27,000	18,172	8,828	27,000	-
2800 Revenue in Lieu of Taxes	175,000	162,119	12,881	175,000	-
3101 State School Support Fund*	18,358,157	13,641,510	4,013,361	17,654,871	(703,286)
3103 Common School Fund*	193,924	-	193,924	193,924	-
4510 Restricted behalf IRS interest QSCB	50,000		50,000	50,000	-
4702 IDEA Reauthorization Implementation	1,000			-	(1,000)
4703 Special Ed SPR&I Grant	2,396			-	(2,396)
4801 Fed Forest Fees	30,000	-	30,000	30,000	-
4899 Other Revenue in Lieu of Taxes	-	283	-	283	283
5200 Interfund Transfers	-			-	-
Total Revenue	\$ 27,366,854	\$ 22,797,148	\$ 5,041,165	\$ 27,838,312	\$ 411,177
5400 Beginning Fund Balance	4,400,676	4,382,736		4,382,736	(17,940)
TOTAL RESOURCES	\$ 31,767,530	\$ 27,179,884	\$ 5,041,165	\$ 32,221,048	\$ 393,237

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 27,838,312
2020 Estimated Expenditures	<u>28,831,693</u>
Revenues Over (Under) Expenditures	(993,380)
Beginning Fund Balance	<u>4,382,736</u>
Projected Ending Fund Balance	<u><u>3,389,356</u></u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

January 31, 2020 BSSF Estimate	\$ 17,654,871
Difference	\$ 703,286

Estimates are based on 2,266 enrollment

Morrow County School District
STATEMENT OF 2019-20 ANTICIPATED EXPENDITURES

2/29/2020

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,506,713	\$ 1,923,613	\$ 416,781	\$ 166,319
Center 001: Transfers	1,841,000	-	1,541,000	300,000
Center 001: Debt Service	610,900	-	610,900	-
Center 001: Contingency	1,000,000	-	-	1,000,000
Center 002: Transportation	1,079,650	416,324	612,147	51,178
Center 003: Maintenance	1,409,647	845,316	289,342	274,989
Center 004: Special Education	3,749,189	756,783	352,716	2,639,690
Center 103: Irrigon Elementary	1,965,962	1,133,755	926,955	(94,748)
Center 104: A.C. Houghton Elementary	2,395,409	1,417,264	1,146,942	(168,797)
Center 105: Windy River Elementary	2,088,378	1,265,966	1,030,083	(207,670)
Center 108: Sam Boardman Elementary	2,869,420	1,798,877	1,464,508	(393,965)
Center 110: Heppner Elementary	1,657,668	1,031,705	851,033	(225,070)
Center 150: Irrigon Jr/Sr High School	2,944,288	1,782,163	1,472,745	(310,620)
Center 604: Heppner Jr/Sr High School	2,016,782	1,109,500	960,806	(53,524)
Center 612: Riverside Jr/Sr High School	3,632,524	2,116,901	1,704,912	(189,289)
Total Expenditures	31,767,530	15,598,166	13,380,869	2,788,494
Contingency		-	-	-
TOTAL	\$ 31,767,530	\$ 15,598,166	\$ 13,380,869	\$ 2,788,494

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,991,985	\$ 8,758,903	\$ 7,540,364	\$ 692,718
2000 Support Services	11,323,645	6,839,263	3,688,606	795,776
5000 Debt Service	610,900	-	610,900	-
5000 Transfer of Funds	1,841,000	-	1,541,000	300,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 31,767,530	\$ 15,598,166	\$ 13,380,869	\$ 2,788,494

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,810,188	\$ 7,415,205	\$ 5,852,590	\$ 542,393
200 Payroll Taxes & Benefits	8,615,848	4,927,366	3,975,416	(286,934)
300 Purchased Services	4,228,835	2,219,326	1,320,679	688,830
400 Supplies and Materials	1,376,789	670,595	77,777	628,417
500 Capital Outlay	-	127,141	-	(127,141)
600 Other Objects	283,970	238,532	2,508	42,930
61X Debt Service	610,900	-	610,900	-
700 Interfund Transfers	1,841,000	-	1,541,000	300,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 31,767,530	\$ 15,598,166	\$ 13,380,869	\$ 2,788,494

Morrow County School District - 2019-2020

2/29/2020

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	486,650	258,603	265,743	(37,696)
202	Title 1 C Migrant Education	95,000	45,942	44,239	4,819
203	Title III English Language Acquisition	90,000	13,369	25,637	50,993
204	IDEA	500,000	76,721	93,281	329,998
206	Title IV	40,000	-	54,961	(14,961)
208	GEAR UP Grant	175,000	13,126	97,993	63,881
209	Title VI Rural Schools	49,500	-	30,148	19,352
212	Miscellaneous Grants	451,500	28,773	114,629	308,098
213	YTP	-	21,130	10,701	(31,832)
215	Measure 99 - Outdoor School	71,890	-	37,460	34,430
216	ESSA D&SI - PPD District Engagement	117,343	50,091	137,457	(70,205)
217	Title II A Teacher Quality	100,000	2,000	27,597	70,403
218	Career Pathways Grants (CTE)	-	2,846	26,274	(29,120)
219	Measure 98 - High School Success	371,735	187,385	175,612	8,738
220	IHS Donations/ Mini Grants	-	1,717	4,122	(5,839)
221	HJSH Donations/Mini-Grants	-	-	9,924	(9,924)
222	RJSH Donations/Mini-Grants	-	38,356	26,310	(64,665)
223	Food Service	1,241,414	180,566	639,887	420,961
230	Co-Curricular Activities	1,036,000	157,810	551,855	326,335
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	197,581	157,419
260	Technology fund	300,000	-	133,222	166,778
299	PERS Reserve	2,448,889	-	-	2,448,889
301	Debt Service: 2nd Bond Levy	2,200,000	-	101,500	2,098,500
302	Debt Service: PERS Bond	747,692	-	146,346	601,346
450	Capital Project Fund	1,600,000	29,010	266,252	1,304,739
	Total Expenditures	\$ 13,329,613	\$ 1,107,444	\$ 3,218,732	\$ 9,003,437

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	222,870	265,743	(42,873)
202	Title 1 C Migrant Education	-	8,232	44,239	(36,007)
203	Title III English Language Acquisition	-	23,136	25,637	(2,501)
204	IDEA	-	1,627	93,281	(91,654)
206	Title IV	-	58,141	54,961	3,180
208	GEAR UP Grant	237,465	6,303	97,993	145,775
209	Title VI Rural Schools	-	30,148	30,148	(0)
212	Miscellaneous Grants	210,887	188,922	114,629	285,180
213	YTP	-	-	10,701	(10,701)
215	Measure 99	17	825	37,460	(36,618)
216	ESSA D&SI - PPD District Engagement	-	62,355	137,457	(8,378)
217	Title II A Teacher Quality	-	27,332	27,597	(266)
218	Career Pathways Grants (CTE)	-	18,746	26,274	(7,528)
219	Measure 98	-	115,110	175,612	(60,502)
220	IHS Donations/ Mini Grants	-	5,000	4,122	878
221	HJSH Donations/Mini-Grants	-	5,310	9,924	(4,615)
222	RJSH Donations/Mini-Grants	-	84,136	26,310	57,826
223	Food Service	180,573	575,940	639,887	116,626
230	Co-Curricular Activities	87,362	277,589	551,855	(186,904)
235	Student Body Funds	344,697	-	-	344,697
240	Early Retiree Benefits	80,714	88,658	197,581	(28,209)
260	Technology fund	147,811	232,069	133,222	246,658
299	PERS Reserve	1,448,889	(150,621)	-	1,298,268
301	Debt Service: 2nd Bond Levy	579,321	1,597,784	101,500	2,075,605
302	Debt Service: PERS Bond	28,792	604,628	146,346	487,074
450	Capital Project Fund	923,540	69,151	266,252	726,440
	Total Resources	\$ 4,270,068	\$ 4,153,391	\$ 3,218,732	\$ 5,204,726

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

29-Feb-20

2019-2020

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 7,675,000				473,819	7,570,593	9,512	44,048	38,094	98,348	48,265	48,140	210,481	8,541,300	866,300
Prior Year Taxes	125,000		20,097	18,027	15,490	5,377	1,101	21,789	1,984	2,304	3,913	2,743	11,238	104,062	(20,938)
Interest on Taxes	4,000		39	32	654	0	2,768	85	75	81	(33)	20	0	3,721	(279)
Earnings on Investments	200,000		20,570	19,780	17,560	16,774	18,584	27,412	26,093	17,496	19,701	19,519	19,310	222,799	22,799
Contributions & Donations from Private	312,377			0		0	100,000		358,895			150,000		608,895	296,518
Services Provided Other Districts			3,749	7,936	0	0		48,259	339					60,282	60,282
Recovery of Prior Yrs Expenditures	50,000		14,752	0	28,383	0	19,538	9,559	0			6,875	2,861	81,967	31,967
Medicaid Reimbursement	80,000		0	0			0	0	0				84,000	84,000	4,000
Miscellaneous	83,000		1,060	1,061	125	0	1,050	10,611	343	500	4,298	4,789	17,000	40,838	(42,162)
County School Funds	27,000		67	60	0	0	47	226	138	229	4,012	73	1,090	5,940	(21,060)
Revenue in Lieu of Taxes	175,000			0	159,431	2,971	0	0			2,699			165,101	(9,899)
State School Support Fund	18,358,157	3,044,132	1,521,212	1,521,153	1,521,153	1,521,153	1,521,153	1,521,153	1,470,401	1,370,191	1,370,191	1,370,191		17,752,083	(606,074)
Small High School Grant												107,482		107,482	107,482
Common School Fund	193,924								0				90,588	90,588	(103,336)
Restricted Grants in Aid (State)													3,846	3,846	3,846
Restricted behalf IRS interest QSCB	50,000												50,000	50,000	0
Special Ed SPR&I Grant	3,396												3,396	3,396	0
Federal Forest Fees	30,000										7,386			7,386	0
Transfers														0	0
Total Revenue	27,366,854	3,044,132	1,581,545	1,568,048	2,216,614	9,116,868	1,673,753	1,683,140	1,896,361	1,489,149	1,453,046	1,709,832	493,810	27,933,684	585,598
Beginning Fund Balance	4,400,676	4,382,736												4,382,736	(17,940)
Total Resources	31,767,530	7,426,868	1,581,545	1,568,048	2,216,614	9,116,868	1,673,753	1,683,140	1,896,361	1,489,149	1,453,046	1,709,832	493,810	32,316,420	548,890
REQUIREMENTS															
Salaries	\$ 13,810,188	\$ 260,964	348,248	1,116,048	1,055,535	1,144,046	1,134,292	1,100,515	1,140,204	1,013,647	1,049,853	1,043,291	2,506,486	12,913,130	(897,058)
Benefits	8,615,848	160,345	243,695	788,072	615,401	749,700	743,706	758,063	732,019	732,019	732,019	732,019	1,631,199	8,618,257	2,409
Purchased Services	4,228,835	69,506	362,161	130,163	441,297	350,928	457,153	407,497	286,982	296,813	342,577	301,097	381,433	3,827,606	(401,229)
Supplies & Materials	1,376,789	121,785	124,931	134,168	73,928	64,943	56,769	51,817	32,150	93,165	79,192	46,905	102,848	982,601	(394,188)
Capital Outlay			9,133	6,393				50,550	30,137					96,213	96,213
Other Objects (inc. loan pmts)	894,870	152	215,411	9,359	10,454	822	1,260	9,378	319	1,856		1,674	592,700	843,384	(51,486)
Transfers	1,841,000										9,502		1,541,000	1,550,502	(290,498)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	31,767,530	612,752	1,303,579	2,184,201	2,196,615	2,310,439	2,393,180	2,377,820	2,221,811	2,137,500	2,213,143	2,124,966	6,755,666	28,831,693	(2,935,837)
Monthly Fund Balance	0	6,814,116	277,966	(616,153)	19,999	6,806,429	(719,427)	(694,680)	(325,450)	(648,351)	(760,097)	(415,154)	(6,261,856)	3,484,728	
Accumulated Fund Balance	0	6,814,116	7,092,082	6,475,929	6,495,928	13,302,357	12,582,930	11,888,250	11,562,800	10,914,449	10,154,352	9,739,198	3,477,342	3,484,728	
% of Budgeted Resources		23.38%	4.98%	4.94%	6.98%	28.70%	5.27%	5.30%	5.97%	4.69%	4.57%	5.38%	1.55%	101.73%	
% of Budgeted Requirements		1.93%	4.10%	6.88%	6.91%	7.27%	7.53%	7.49%	6.99%	6.73%	6.97%	6.69%	21.27%	90.76%	