

**Morrow County School District General Fund**  
**Statement of 2018-2019 Anticipated Revenue**

4/30/2019

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,500,000	\$ 7,684,761		\$ 7,684,761	\$ 184,761
1112 Prior Years' Levy*	110,000	90,124	19,876	110,000	-
1190 Penalties and Interest on Taxes	2,000	3,745	-	3,745	1,745
1500 Earnings on Investments	135,000	191,642	-	191,642	56,642
1920 Donations	250,000	312,378		312,378	62,378
1960 Recovery of Prior Years' Exp	50,000	60,092	-	60,092	10,092
1990 Miscellaneous	60,000	81,338	-	81,338	21,338
1992 Medicaid Reimbursement	80,000	-	80,000	80,000	-
2101 County School Fund	27,000	26,087		26,087	(913)
2800 Revenue in Lieu of Taxes	145,000	173,893	-	173,893	28,893
3101 State School Support Fund*	17,047,000	15,636,854	1,434,686	17,071,540	24,540
2018 BSSF Estimated Reconciliation		-	557,979	557,979	557,979
2018 Small High School Reconciliation		-	(7,405)	(7,405)	(7,405)
2019 Small High School		-	114,887	114,887	114,887
3103 Common School Fund*	229,000	95,962	133,038	229,000	-
3199 Other Unrestricted Grants-In-Aid		3,741		3,741	3,741
3299 Restricted Grants in Aid (State)			-	-	-
4505 Restricted Grant	-		-	-	-
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	-			-	-
<b>Total Revenue</b>	<b>\$ 25,718,396</b>	<b>\$ 24,360,617</b>	<b>\$ 2,416,457</b>	<b>\$ 26,777,074</b>	<b>\$ 1,058,678</b>
5400 Beginning Fund Balance	3,000,000	3,827,776		3,827,776	827,776
<b>TOTAL RESOURCES</b>	<b>\$ 28,718,396</b>	<b>\$ 28,188,393</b>	<b>\$ 2,416,457</b>	<b>\$ 30,604,850</b>	<b>\$ 1,886,454</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 26,777,074
2018 Estimated Expenditures	<u>26,204,174</u>
Revenues Over (Under) Expenditures	572,900
Beginning Fund Balance	<u>3,827,776</u>
Projected Ending Fund Balance	<u><u>4,400,676</u></u>
Unappropriated Ending Fund Balance	\$ -

**State School Fund Estimates**

March 2, 2018 BSSF Estimate	\$ 17,047,343
May 15, 2018 BSSF Estimate	\$ 16,757,950
June 12, 2018 BSSF Estimate	\$ 16,882,663
October 24, 2018 BSSF Estimate	\$ 16,944,085
March 8, 2019 BSSF Estimate	\$ 17,125,767
May 6, 2019 BSSF Estimate	<u>\$ 17,071,540</u>
Difference	\$ 24,540

Estimates are based on 2,280 enrollment

Morrow County School District  
STATEMENT OF 2018-2019 ANTICIPATED EXPENDITURES

4/30/2019

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,398,418	\$ 1,564,357	\$ 185,487	\$ 648,574
Center 001: Transfers	1,190,000	10,439	1,179,561	-
Center 001: Debt Service	177,900		177,900	-
Center 002: Transportation	1,035,900	677,057	347,291	11,552
Center 003: Maintenance	1,280,521	901,149	292,980	86,392
Center 004: Special Education	3,808,528	2,418,814	977,731	411,983
Center 103: Irrigon Elementary	1,853,472	1,255,528	499,605	98,339
Center 104: A.C. Houghton Elementary	2,332,010	1,564,640	632,570	134,800
Center 105: Windy River Elementary	1,912,005	1,341,535	569,697	773
Center 108: Sam Boardman Elementary	2,869,226	1,909,789	785,176	174,261
Center 110: Heppner Elementary	1,476,710	1,098,208	417,850	(39,348)
Center 150: Irrigon Jr/Sr High School	2,920,672	1,885,078	762,849	272,745
Center 604: Heppner Jr/Sr High School	1,975,736	1,248,053	543,215	184,468
Center 612: Riverside Jr/Sr High School	3,487,298	2,271,035	915,265	300,998
<b>Total Expenditures</b>	<b>28,718,396</b>	<b>18,145,682</b>	<b>8,287,177</b>	<b>2,285,537</b>
Contingency		-	-	-
<b>TOTAL</b>	<b>\$ 28,718,396</b>	<b>\$ 18,145,682</b>	<b>\$ 8,287,177</b>	<b>\$ 2,285,537</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,667,240	\$ 10,442,875	\$ 4,692,093	\$ 1,532,272
2000 Support Services	10,683,256	7,692,368	2,237,623	753,265
5000 Debt Service	177,900		177,900	-
5000 Transfer of Funds	1,190,000	10,439	1,179,561	-
6000 Contingency	-			-
<b>Total Expenditures</b>	<b>28,718,396</b>	<b>18,145,682</b>	<b>8,287,177</b>	<b>2,285,537</b>
7000 Fund Balance	-			-
<b>TOTAL</b>	<b>\$ 28,718,396</b>	<b>\$ 18,145,682</b>	<b>\$ 8,287,177</b>	<b>\$ 2,285,537</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,478,953	\$ 9,059,319	\$ 3,531,631	\$ 888,003
200 Payroll Taxes & Benefits	8,266,834	5,347,456	2,186,978	732,400
300 Purchased Services	4,078,134	2,687,486	972,928	417,720
400 Supplies and Materials	1,233,145	798,211	236,461	198,473
500 Capital Outlay	-			-
600 Other Objects	293,430	242,771	1,718	48,941
61X Debt Service	177,900		177,900	-
700 Interfund Transfers	1,190,000	10,439	1,179,561	-
800 Contingency	-			-
<b>TOTAL</b>	<b>\$ 28,718,396</b>	<b>\$ 18,145,682</b>	<b>\$ 8,287,177</b>	<b>\$ 2,285,537</b>

Morrow County School District - 2018-2019

4/30/2019

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	611,000	166,160	444,840	-
202	Title 1 C Migrant Education	90,000	11,256	56,565	22,179
203	Title III English Language Acquisition	87,744	8,779	43,396	35,569
204	IDEA	219,312	42,973	108,223	68,116
208	GEAR UP Grant	135,500	6,847	119,058	9,595
209	Title VI Rural Schools	45,000	15,211	35,565	(5,776)
210	RTI: Response to Intervention	-	-	-	-
212	Miscellaneous Grants	290,000	49,333	229,679	10,988
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	37,500	824	33,401	3,275
216	ESSA D&SI - PPD District Engagement	117,343	-	12,846	104,497
217	Title II A Teacher Quality	135,500	796	113,319	21,385
219	Measure 98 - High School Success	371,735	98,814	167,599	105,322
223	Food Service	1,212,056	118,753	810,582	282,721
230	Co-Curricular Activites	1,051,000	116,464	591,911	342,625
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	246,828	108,172
260	Technology fund	370,000	1,972	368,028	-
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	2,218,355	-	146,388	2,071,967
302	Debt Service: PERS Bond	712,791	-	146,346	566,445
450	Capital Project Fund	1,500,000	119,533	552,546	827,921
	<b>Total Expenditures</b>	<b>\$ 11,860,725</b>	<b>\$ 757,715</b>	<b>\$ 4,227,120</b>	<b>\$ 6,875,890</b>

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	401,309	444,840	(43,531)
202	Title 1 C Migrant Education	-	-	56,565	(56,565)
203	Title III English Language Acquisition	-	39,703	43,396	(3,693)
204	IDEA	-	97,859	108,223	(10,364)
208	GEAR UP Grant	213,232	3,501	119,058	97,675
209	Title VI Rural Schools	-	32,008	35,565	(3,557)
210	RTI: Response to Intervention	-	-	-	-
212	Miscellaneous Grants	45,558	122,922	229,679	(61,199)
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	-	142	33,401	(33,259)
216	ESSA D&SI - PPD District Engagement	-	-	12,846	(12,846)
217	Title II A Teacher Quality	-	14,232	113,319	(99,087)
219	Measure 98 - High School Success	-	145,131	167,599	(22,468)
223	Food Service	189,931	805,671	810,582	185,020
230	Co-Curricular Activites	138,852	485,363	591,911	32,304
235	Student Body Funds	323,452	-	-	323,452
240	Early Retiree Benefits	12,658	104,113	246,828	(130,057)
260	Technology fund	167,485	148,254	368,028	(52,289)
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	197,959	2,277,753	146,388	2,329,324
302	Debt Service: PERS Bond	74,998	644,150	146,346	572,802
450	Capital Project Fund	947,596	140,844	552,546	535,894
	<b>Total Resources</b>	<b>\$ 3,760,610</b>	<b>\$ 5,462,955</b>	<b>\$ 4,227,120</b>	<b>4,996,445</b>

\* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

30-Apr-19

2018-2019

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	\$ 7,500,000					7,245,306	18,069	40,856	20,759	85,324	274,447	18,140	114,481	7,817,382	317,382
Prior Year Taxes	110,000	52,276	20,597	18,568	6,710	12,964	2,031	14,499	8,871	36,493	(82,885)	2,743	-	92,867	(17,133)
Interest on Taxes	2,000			31	17	127	2,948	81	337	40	164	20	0	3,765	1,765
Earnings on Investments	135,000	15,314	16,172	15,987	15,449	18,105	28,099	28,698	24,689	3,574	25,555	18,519	17,310	227,471	92,471
Contributions & Donations from Private	250,000					0	100,000		270		212,108	150,000		462,378	212,378
Recovery of Prior Yrs Expenditures	50,000				23,743	0	19,600	10,982			5,767	6,875	2,861	69,828	19,828
Medicaid Reimbursement	80,000					0							84,000	84,000	4,000
Miscellaneous	60,000			3,483	200	10,236	240	53,949	269	5,754	10,952	4,123	36,563	125,769	65,769
County School Funds	27,000	64		60	277	24,892	81	191	102		420	73	563	26,723	(277)
Revenue in Lieu of Taxes	145,000			0	170,698	0	3,196	0						173,894	28,894
State School Support Fund	17,047,000	2,814,340	1,406,326	1,406,326	1,406,326	1,411,442	1,411,442	1,411,442	1,411,442	1,482,237	1,475,531	1,434,199		17,071,053	24,053
Common School Fund	229,000									95,962			90,588	186,550	(42,450)
Restricted behalf IRS interst 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													0	0
Transfers														0	0
<b>Total Revenue</b>	25,718,396	2,881,994	1,443,095	1,444,455	1,623,420	8,723,072	1,585,706	1,560,698	1,466,739	1,709,384	1,922,059	1,634,692	399,762	26,395,076	706,680
Beginning Fund Balance	3,000,000	3,000,000												3,000,000	-
<b>Total Resources</b>	28,718,396	5,881,994	1,443,095	1,444,455	1,623,420	8,723,072	1,585,706	1,560,698	1,466,739	1,709,384	1,922,059	1,634,692	399,762	29,395,076	676,680
<b>REQUIREMENTS</b>															
Salaries	\$ 13,478,953	\$ 239,529	304,566	1,041,769	1,107,349	1,066,032	1,065,651	1,042,373	1,069,259	1,054,740	1,068,051	1,063,291	2,506,486	12,629,096	(849,857)
Benefits	8,266,834	133,940	181,190	618,250	649,547	624,760	619,775	611,130	622,789	650,518	635,558	629,803	1,531,199	7,508,459	(758,375)
Purchased Services	4,078,134	55,457	271,032	335,651	176,977	394,826	232,811	483,874	290,457	194,853	251,548	301,097	381,433	3,370,016	(708,118)
Supplies & Materials	1,233,145	49,004	106,919	88,981	97,505	101,053	27,748	43,316	82,989	88,539	112,157	146,905	102,848	1,047,964	(185,181)
Capital Outlay														0	-
Other Objects (inc. loan pmts)	471,330	213,005	5,655	2,246	1,995	2,452	3,038	11,373	800	813	1,394	1,674	178,755	423,200	(48,130)
Transfers	1,190,000										10,439		1,115,000	1,125,439	(64,561)
Contingency	-													0	-
<b>Total Expenditures</b>	28,718,396	690,935	869,362	2,086,897	2,033,373	2,189,123	1,949,023	2,192,066	2,066,294	1,989,463	2,079,147	2,142,770	5,815,721	26,104,174	(2,614,222)
<b>Monthly Fund Balance</b>	0	5,191,059	573,733	(642,442)	(409,953)	6,533,949	(363,317)	(631,368)	(599,555)	(280,079)	(157,088)	(508,078)	(5,415,959)	3,290,902	
<b>Accumulated Fund Balance</b>	0	5,191,059	5,764,792	5,122,350	4,712,397	11,246,346	10,883,029	10,251,661	9,652,106	9,372,027	9,214,939	8,706,861	3,290,902	3,290,902	
<b>% of Budgeted Resources</b>		20.48%	5.02%	5.03%	5.65%	30.37%	5.52%	5.43%	5.11%	5.95%	6.69%	5.69%	1.39%	102.36%	
<b>% of Budgeted Requirements</b>		2.41%	3.03%	7.27%	7.08%	7.62%	6.79%	7.63%	7.20%	6.93%	7.24%	7.46%	20.25%	90.90%	