

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

5/31/2019

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,500,000	\$ 7,732,115		\$ 7,732,115	\$ 232,115
1112 Prior Years' Levy*	110,000	100,124		100,124	(9,876)
1190 Penalties and Interest on Taxes	2,000	3,745	-	3,745	1,745
1500 Earnings on Investments	135,000	217,570	-	217,570	82,570
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	17,071,540	-	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	95,962	191,924	(37,076)
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	-			-	-
Total Revenue	\$ 25,718,396	\$ 26,544,046	\$ 259,358	\$ 26,803,404	\$ 1,085,008
5400 Beginning Fund Balance	3,000,000	3,827,776		3,827,776	827,776
TOTAL RESOURCES	\$ 28,718,396	\$ 30,371,822	\$ 259,358	\$ 30,631,180	\$ 1,912,784

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 26,803,404
2018 Estimated Expenditures	<u>26,654,279</u>
Revenues Over (Under) Expenditures	149,125
Beginning Fund Balance	<u>3,827,776</u>
Projected Ending Fund Balance	<u><u>3,976,901</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	\$ 17,071,540
Difference	\$ 24,540

Estimates are based on 2,280 enrollment

Morrow County School District
STATEMENT OF 2018-2019 ANTICIPATED EXPENDITURES

5/31/2019

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,398,418	\$ 1,672,664	\$ 193,408	\$ 532,346
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	803,196	232,704	-
Center 003: Maintenance	1,280,521	988,824	224,652	67,045
Center 004: Special Education	3,808,528	2,727,754	728,091	352,683
Center 103: Irrigon Elementary	1,853,472	1,407,096	356,199	90,177
Center 104: A.C. Houghton Elementary	2,332,010	1,757,704	449,249	125,057
Center 105: Windy River Elementary	1,912,005	1,515,708	396,297	-
Center 108: Sam Boardman Elementary	2,869,226	2,134,591	574,316	160,319
Center 110: Heppner Elementary	1,476,710	1,230,844	294,572	(48,706)
Center 150: Irrigon Jr/Sr High School	2,920,672	2,134,343	529,030	257,299
Center 604: Heppner Jr/Sr High School	1,975,736	1,406,201	395,073	174,462
Center 612: Riverside Jr/Sr High School	3,487,298	2,570,563	636,926	279,809
Total Expenditures	28,718,396	20,359,927	6,367,978	1,990,491
Contingency		-	-	-
TOTAL	\$ 28,718,396	\$ 20,359,927	\$ 6,367,978	\$ 1,990,491

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,667,240	\$ 11,787,714	\$ 3,424,505	\$ 1,455,021
2000 Support Services	10,683,256	8,561,774	1,586,012	535,470
5000 Debt Service	177,900		177,900	-
5000 Transfer of Funds	1,190,000	10,439	1,179,561	-
6000 Contingency	-			-
Total Expenditures	28,718,396	20,359,927	6,367,978	1,990,491
7000 Fund Balance	-			
TOTAL	\$ 28,718,396	\$ 20,359,927	\$ 6,367,978	\$ 1,990,491

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,478,953	\$ 10,158,826	\$ 2,507,359	\$ 812,768
200 Payroll Taxes & Benefits	8,266,834	5,991,380	1,550,486	724,968
300 Purchased Services	4,078,134	2,997,466	852,978	227,690
400 Supplies and Materials	1,233,145	952,089	99,027	182,029
500 Capital Outlay	-			-
600 Other Objects	293,430	249,727	667	43,036
61X Debt Service	177,900		177,900	-
700 Interfund Transfers	1,190,000	10,439	1,179,561	-
800 Contingency	-			-
TOTAL	\$ 28,718,396	\$ 20,359,927	\$ 6,367,978	\$ 1,990,491

Morrow County School District - 2018-2019

5/31/2019

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	611,000	124,747	486,253	-
202	Title 1 C Migrant Education	90,000	8,034	59,751	22,215
203	Title III English Language Acquisition	87,744	4,891	51,509	31,344
204	IDEA	219,312	32,576	118,274	68,462
208	GEAR UP Grant	135,500	4,309	121,690	9,501
209	Title VI Rural Schools	45,000	9,435	35,565	-
210	RTI: Response to Intervention	-	-	-	-
212	Miscellaneous Grants	290,000	49,452	240,548	-
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	37,500	-	36,661	839
216	ESSA D&SI - PPD District Engagement	117,343	1,600	14,416	101,327
217	Title II A Teacher Quality	135,500	796	115,000	19,704
219	Measure 98 - High School Success	371,735	167,786	202,988	961
223	Food Service	1,212,056	83,790	926,664	201,602
230	Co-Curricular Activites	1,051,000	10,508	720,676	319,816
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	271,000	84,000
260	Technology fund	370,000	-	368,028	1,972
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	3,003	627,784	869,213
	Total Expenditures	\$ 11,860,725	\$ 500,927	\$ 4,689,541	\$ 6,670,257

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	401,309	486,253	(84,944)
202	Title 1 C Migrant Education	-	53,363	59,751	(6,388)
203	Title III English Language Acquisition	-	39,703	51,509	(11,806)
204	IDEA	-	97,859	118,274	(20,415)
208	GEAR UP Grant	213,232	28,501	121,690	120,043
209	Title VI Rural Schools	-	32,008	35,565	(3,557)
210	RTI: Response to Intervention	-	-	-	-
212	Miscellaneous Grants	45,558	437,154	240,548	242,164
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	-	142	36,661	(36,519)
216	ESSA D&SI - PPD District Engagement	-	-	14,416	(14,416)
217	Title II A Teacher Quality	-	9,740	115,000	(105,260)
219	Measure 98 - High School Success	-	145,131	202,988	(57,857)
223	Food Service	189,931	943,415	926,664	206,682
230	Co-Curricular Activites	138,852	624,215	720,676	42,391
235	Student Body Funds	323,452	-	-	323,452
240	Early Retiree Benefits	12,658	110,743	271,000	(147,599)
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	2,351,365	146,388	2,402,936
302	Debt Service: PERS Bond	74,998	634,158	146,346	562,810
450	Capital Project Fund	947,596	141,844	627,784	461,656
	Total Resources	\$ 3,760,610	\$ 6,198,904	\$ 4,689,541	5,269,973

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2018-2019

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					7,245,306	18,069	40,856	20,759	85,324	274,447	88,872	114,481	7,888,114	388,114
Prior Year Taxes	110,000	52,276	20,597	18,568	6,710	12,964	2,031	14,499	8,871	36,493			-	173,009	63,009
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	25,928	17,310	234,880	99,880
Contributions & Donations from Private	250,000					0	100,000		270		212,108			312,378	62,378
Recovery of Prior Yrs Expenditures	50,000				23,743	0	19,600	10,982			5,767		2,861	62,953	12,953
Medicaid Reimbursement	80,000					0							45,000	45,000	(35,000)
Miscellaneous	60,000			3,483	200	10,236	240	53,949	269	5,754	10,952		0	85,083	25,083
County School Funds	27,000	64		60	277	24,892	81	191	102		420		563	26,650	(350)
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
Small High School Grant												557,979		557,979	557,979
Reconciliation of 2017-2018														0	0
Small High School Grant	229,000											107,482		107,482	(121,518)
Restricted Grants in Aid (State)														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
Federal Forest Fees	30,000													0	0
Transfers														0	0
Total Revenue	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	1,613,422	2,004,944	2,214,480	233,611	26,795,636	1,107,240
Beginning Fund Balance	3,000,000	3,827,776												3,827,776	827,776
Total Resources	28,718,396	6,709,770	1,443,095	1,444,455	1,623,420	8,723,072	1,585,706	1,560,698	1,466,739	1,613,422	2,004,944	2,214,480	233,611	30,623,412	1,905,016
REQUIREMENTS															
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	1,099,507	2,506,486	12,665,312	(813,641)
Benefits	8,266,834	133,940	181,190	618,250	649,547	624,760	619,775	611,130	622,789	650,518	635,558	643,923	1,531,199	7,522,579	(744,255)
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	309,980	860,063	3,857,529	(220,605)
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	153,879	102,848	1,054,938	(178,207)
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	6,956	178,755	428,482	(42,848)
Transfers	1,190,000										10,439		1,115,000	1,125,439	(64,561)
Contingency	-													0	-
Total Expenditures	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	2,214,245	6,294,351	26,654,279	(2,064,117)
Monthly Fund Balance	0	6,018,835	573,733	(642,442)	(409,953)	6,533,949	(363,317)	(631,368)	(599,555)	(376,041)	(74,203)	235	(6,060,740)	3,969,133	
Accumulated Fund Balance	0	6,018,835	6,592,568	5,950,126	5,540,173	12,074,122	11,710,805	11,079,437	10,479,882	10,103,841	10,029,638	10,029,873	3,969,133	3,969,133	
% of Budgeted Resources		23.36%	5.02%	5.03%	5.65%	30.37%	5.52%	5.43%	5.11%	5.62%	6.98%	7.71%	0.81%	106.63%	
% of Budgeted Requirements		2.41%	3.03%	7.27%	7.08%	7.62%	6.79%	7.63%	7.20%	6.93%	7.24%	7.71%	21.92%	92.81%	