

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

3/31/2019

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,500,000	\$ 7,410,314	89,686	\$ 7,500,000	\$ -
1112 Prior Years' Levy*	110,000	173,009	(63,009)	110,000	-
1190 Penalties and Interest on Taxes	2,000	3,581	-	3,581	1,581
1500 Earnings on Investments	135,000	166,097	-	166,097	31,097
1920 Donations	250,000	100,270	149,730	250,000	-
1960 Recovery of Prior Years' Exp	50,000	54,376	-	54,376	4,376
1990 Miscellaneous	60,000	74,931	-	74,931	14,931
1992 Medicaid Reimbursement	80,000	-	80,000	80,000	-
2101 County School Fund	27,000	25,672	1,328	27,000	-
2800 Revenue in Lieu of Taxes	145,000	173,893	-	173,893	28,893
3101 State School Support Fund*	17,047,000	14,161,323	2,964,444	17,125,767	78,767
3103 Common School Fund*	229,000	95,962	133,038	229,000	-
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	\$ 22,439,428	\$ 3,438,613	\$ 25,878,041	\$ 159,645
5400 Beginning Fund Balance	3,000,000	3,827,776		3,827,776	827,776
TOTAL RESOURCES	\$ 28,718,396	\$ 26,267,204	\$ 3,438,613	\$ 29,705,817	\$ 987,421

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 25,878,041
2018 Estimated Expenditures	<u>26,113,009</u>
Revenues Over (Under) Expenditures	(234,968)
Beginning Fund Balance	<u>3,827,776</u>
Projected Ending Fund Balance	<u><u>3,592,808</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	<u>\$ 17,125,767</u>
Difference	\$ 103,258

Estimates are based on 2,280 enrollment

Morrow County School District
STATEMENT OF 2018-2019 ANTICIPATED EXPENDITURES

3/31/2019

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,398,418	\$ 1,469,202	\$ 243,191	\$ 686,025
Center 001: Transfers	1,190,000		1,190,000	-
Center 001: Debt Service	177,900		177,900	-
Center 002: Transportation	1,035,900	602,308	406,976	26,616
Center 003: Maintenance	1,280,521	815,615	264,002	200,904
Center 004: Special Education	3,808,528	2,175,146	1,103,074	530,308
Center 103: Irrigon Elementary	1,853,472	1,101,710	630,172	121,590
Center 104: A.C. Houghton Elementary	2,332,010	1,362,342	815,308	154,360
Center 105: Windy River Elementary	1,912,005	1,167,663	733,853	10,489
Center 108: Sam Boardman Elementary	2,869,226	1,669,949	1,014,275	185,002
Center 110: Heppner Elementary	1,476,710	955,848	520,862	-
Center 150: Irrigon Jr/Sr High School	2,920,672	1,660,136	959,425	301,111
Center 604: Heppner Jr/Sr High School	1,975,736	1,094,502	641,417	239,817
Center 612: Riverside Jr/Sr High School	3,487,298	1,992,115	1,143,805	351,378
Total Expenditures	28,718,396	16,066,536	9,844,260	2,807,600
Contingency		-	-	-
TOTAL	\$ 28,718,396	\$ 16,066,536	\$ 9,844,260	\$ 2,807,600

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,667,240	\$ 9,133,714	\$ 5,746,408	\$ 1,787,118
2000 Support Services	10,683,256	6,932,822	2,729,952	1,020,482
5000 Debt Service	177,900		177,900	-
5000 Transfer of Funds	1,190,000		1,190,000	-
6000 Contingency	-			-
Total Expenditures	28,718,396	16,066,536	9,844,260	2,807,600
7000 Fund Balance	-			-
TOTAL	\$ 28,718,396	\$ 16,066,536	\$ 9,844,260	\$ 2,807,600

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,478,953	\$ 7,991,268	\$ 4,513,934	\$ 973,751
200 Payroll Taxes & Benefits	8,266,834	4,711,899	2,809,911	745,024
300 Purchased Services	4,078,134	2,435,938	1,010,352	631,844
400 Supplies and Materials	1,233,145	686,054	140,472	406,619
500 Capital Outlay	-			-
600 Other Objects	293,430	241,377	1,691	50,362
61X Debt Service	177,900		177,900	-
700 Interfund Transfers	1,190,000		1,190,000	-
800 Contingency	-	-		-
TOTAL	\$ 28,718,396	\$ 16,066,536	\$ 9,844,260	\$ 2,807,600

Morrow County School District - 2018-2019

3/31/2019

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	546,000	211,314	401,309	(66,623)
202	Title 1 C Migrant Education	65,000	14,458	53,363	(2,821)
203	Title III English Language Acquisition	60,744	7,707	39,703	13,334
204	IDEA	219,312	53,225	97,859	68,228
208	GEAR UP Grant	135,500	11,229	113,770	10,501
209	Title VI Rural Schools	45,000	5,271	33,878	5,851
210	RTI: Response to Intervention	-	-	-	-
212	Miscellaneous Grants	290,000	53,996	205,668	30,336
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	37,500	-	18,968	18,532
216	ESSA D&SI - PPD District Engagement	-	-	9,804	(9,804)
217	Title II A Teacher Quality	75,500	14,416	86,063	(24,979)
219	Measure 98 - High School Success	370,000	97,227	145,131	127,642
223	Food Service	1,212,056	140,896	701,478	369,682
230	Co-Curricular Activites	1,051,000	121,806	572,099	357,095
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	197,121	157,879
260	Technology fund	370,000	3,313	366,687	-
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	146,871	508,212	844,917
	Total Expenditures	\$ 11,564,647	\$ 881,729	\$ 3,843,847	\$ 6,839,071

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	80,192	401,309	(321,117)
202	Title 1 C Migrant Education	-	-	53,363	(53,363)
203	Title III English Language Acquisition	-	20,652	39,703	(19,051)
204	IDEA	-	-	97,859	(97,859)
208	GEAR UP Grant	213,232	3,501	113,770	102,963
209	Title VI Rural Schools	-	9,127	33,878	(24,751)
210	RTI: Response to Intervention	-	-	-	-
212	Miscellaneous Grants	45,558	113,153	205,668	(46,957)
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	-	142	18,968	(18,826)
216	ESSA D&SI - PPD District Engagement	-	-	9,804	(9,804)
217	Title II A Teacher Quality	-	14,232	86,063	(71,831)
219	Measure 98 - High School Success	-	99,584	145,131	(45,547)
223	Food Service	189,931	704,449	701,478	192,902
230	Co-Curricular Activites	138,852	481,850	572,099	48,603
235	Student Body Funds	323,452	-	-	323,452
240	Early Retiree Benefits	12,658	90,617	197,121	(93,846)
260	Technology fund	167,485	43,299	366,687	(155,903)
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	197,959	2,244,648	146,388	2,296,219
302	Debt Service: PERS Bond	74,998	579,144	146,346	507,796
450	Capital Project Fund	947,596	114,844	508,212	554,228
	Total Resources	\$ 3,760,610	\$ 4,599,434	\$ 3,843,847	4,516,197

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

31-Mar-19

2018-2019

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Projected 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	16,265	18,140	114,481	7,559,200	59,200
Prior Year Taxes	110,000	52,276	20,597	18,568	6,710	12,964	2,031	14,499	8,871	36,493	1,913	2,743	-	177,665	67,665
Interest on Taxes	2,000			31	17	127	2,948	81	337	40	(33)	20	0	3,568	1,568
Earnings on Investments	135,000	15,314	16,172	15,987	15,449	18,105	28,099	28,698	24,689	3,574	18,701	18,519	17,310	220,617	85,617
Contributions & Donations from Private	250,000					0	100,000		270			150,000		250,270	270
Recovery of Prior Yrs Expenditures	50,000				23,743	0	19,600	10,982				6,875	2,861	64,061	14,061
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	4,241	4,123	36,563	119,058	59,058
County School Funds	27,000	64		60	277	24,892	81	191	102		497	73	563	26,800	(200)
Revenue in Lieu of Taxes	145,000			0	170,698	0	3,196	0			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	1,482,237	1,482,237		17,125,797	78,797
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										7,386			7,386	
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	1,709,384	1,523,821	1,682,730	399,762	26,052,262	356,480
Beginning Fund Balance	3,000,000	3,000,000												3,000,000	-
Total Resources	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	1,523,821	1,682,730	399,762	29,052,262	333,866
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	1,049,853	1,063,291	2,506,486	12,610,898	(868,055)
Benefits	8,266,834	133,940	181,190	618,250	649,547	624,760	619,775	611,130	622,789	650,518	606,858	629,803	1,531,199	7,479,759	(787,075)
Purchased Services	4,078,134	55,457	271,032	335,651	176,977	394,826	232,811	483,874	290,457	194,853	342,577	301,097	381,433	3,461,045	(617,089)
Supplies & Materials	1,233,145	49,004	106,919	88,981	97,505	101,053	27,748	43,316	82,989	88,539	79,192	146,905	102,848	1,014,999	(218,146)
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		1,674	178,755	421,806	(49,524)
Transfers	1,190,000										9,502		1,115,000	1,124,502	(65,498)
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	2,087,982	2,142,770	5,815,721	26,113,009	(2,605,387)
Monthly Fund Balance	0	5,191,059	573,733	(642,442)	(409,953)	6,533,949	(363,317)	(631,368)	(599,555)	(280,079)	(564,161)	(460,040)	(5,415,959)	2,939,253	
Accumulated Fund Balance	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	8,807,866	8,347,826	2,931,867	2,939,253	
% of Budgeted Resources		20.48%	5.02%	5.03%	5.65%	30.37%	5.52%	5.43%	5.11%	5.95%	5.31%	5.86%	1.39%	101.16%	
% of Budgeted Requirements		2.41%	3.03%	7.27%	7.08%	7.62%	6.79%	7.63%	7.20%	6.93%	7.27%	7.46%	20.25%	90.93%	