

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

8/31/2019

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,675,000		7,675,000	\$ 7,675,000	\$ -
1112 Prior Years' Levy*	125,000		125,000	125,000	-
1190 Penalties and Interest on Taxes	4,000		4,000	4,000	-
1500 Earnings on Investments	200,000	20,569	179,431	200,000	-
1920 Donations	312,377		312,377	312,377	-
1960 Recovery of Prior Years' Exp	50,000	14,752	35,248	50,000	-
1990 Miscellaneous	83,000	925	82,075	83,000	-
1992 Medicaid Reimbursement	80,000		80,000	80,000	-
2101 County School Fund	27,000		27,000	27,000	-
2800 Revenue in Lieu of Taxes	175,000		175,000	175,000	-
3101 State School Support Fund*	18,358,157	4,565,344	13,792,813	18,358,157	-
3103 Common School Fund*	193,924		193,924	193,924	-
3199 Other Unrestricted Grants-In-Aid			-	-	-
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	\$ 27,366,854	\$ 4,601,590	\$ 22,765,264	\$ 27,366,854	\$ -
5400 Beginning Fund Balance	4,400,676	4,300,000		4,300,000	(100,676)
TOTAL RESOURCES	\$ 31,767,530	\$ 8,901,590	\$ 22,765,264	\$ 31,666,854	\$ (100,676)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 27,366,854
2018 Estimated Expenditures	<u>27,056,879</u>
Revenues Over (Under) Expenditures	309,975
Beginning Fund Balance	<u>4,300,000</u>
Projected Ending Fund Balance	<u><u>4,609,975</u></u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

June 2, 2019 BSSF Estimate	\$ 18,261,142
Difference	\$ 97,015

Estimates are based on 2,304 enrollment

Morrow County School District
STATEMENT OF 2019-20 ANTICIPATED EXPENDITURES

8/31/2019

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,506,713	\$ 536,275	\$ 1,121,871	\$ 848,567
Center 001: Transfers	1,841,000		1,841,000	-
Center 001: Debt Service	610,900		562,700	48,200
Center 001: Contingency	1,000,000			
Center 002: Transportation	1,079,650		980,000	99,650
Center 003: Maintenance	1,409,647	302,410	539,517	567,720
Center 004: Special Education	3,749,189	293,577	1,016,325	2,439,287
Center 103: Irrigon Elementary	1,965,962	90,176	1,409,594	466,192
Center 104: A.C. Houghton Elementary	2,395,409	87,811	1,707,041	600,557
Center 105: Windy River Elementary	2,088,378	77,579	1,479,335	531,464
Center 108: Sam Boardman Elementary	2,869,420	100,678	2,123,184	645,558
Center 110: Heppner Elementary	1,657,668	75,814	1,232,975	348,879
Center 150: Irrigon Jr/Sr High School	2,944,288	129,675	2,179,896	634,717
Center 604: Heppner Jr/Sr High School	2,016,782	64,597	1,402,172	550,013
Center 612: Riverside Jr/Sr High School	3,632,524	157,737	2,544,940	929,847
Total Expenditures	31,767,530	1,916,329	20,140,550	8,710,651
Contingency		-	-	-
TOTAL	\$ 31,767,530	\$ 1,916,329	\$ 20,140,550	\$ 8,710,651

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,991,985	\$ 155,659	\$ 10,067,820	\$ 6,768,506
2000 Support Services	11,323,645	1,760,670	7,669,030	1,893,945
5000 Debt Service	610,900		562,700	48,200
5000 Transfer of Funds	1,841,000		1,841,000	-
6000 Contingency	1,000,000			1,000,000
Total Expenditures	31,767,530	1,916,329	20,140,550	9,710,651
7000 Fund Balance	-			
TOTAL	\$ 31,767,530	\$ 1,916,329	\$ 20,140,550	\$ 9,710,651

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,810,188	\$ 609,212	\$ 12,327,904	\$ 873,072
200 Payroll Taxes & Benefits	8,615,848	404,040	3,006,524	5,205,284
300 Purchased Services	4,228,835	431,667	2,117,199	1,679,969
400 Supplies and Materials	1,376,789	246,715	240,212	889,862
500 Capital Outlay	-	9,132	36,530	(45,662)
600 Other Objects	283,970	215,563	8,481	59,926
61X Debt Service	610,900		562,700	48,200
700 Interfund Transfers	1,841,000		1,841,000	-
800 Contingency	1,000,000			1,000,000
TOTAL	\$ 31,767,530	\$ 1,916,329	\$ 20,140,550	\$ 9,710,651

Morrow County School District - 2019-2020

8/31/2019

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	486,650	373,480	163	113,007
202	Title 1 C Migrant Education	95,000	34,894		60,106
203	Title III English Language Acquisition	90,000	17,751		72,249
204	IDEA	500,000	141,082	5,189	353,729
206	Title IV	40,000		38,511	
208	GEAR UP Grant	175,000	19,596	31,803	123,601
209	Title VI Rural Schools	49,500	5,590	2,005	41,905
212	Miscellaneous Grants	451,500	89,552	19,642	342,306
215	Measure 99 - Outdoor School	71,890		11,535	60,355
216	ESSA D&SI - PPD District Engagement	117,343	54,861	8,378	54,104
217	Title II A Teacher Quality	100,000	3,890	12,328	83,782
219	Measure 98 - High School Success	371,735	189,153	18,710	163,872
221	HJSH Donations/Mini-Grants				
222	RJSH Donations/Mini-Grants		1,199		
223	Food Service	1,241,414	334,701	20,141	886,572
230	Co-Curricular Activities	1,036,000	420,464	37,110	578,426
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	48,343	306,657
260	Technology fund	300,000	4,514	128,708	166,778
299	PERS Reserve	2,448,889	-	-	2,448,889
301	Debt Service: 2nd Bond Levy	2,200,000	-		2,200,000
302	Debt Service: PERS Bond	747,692	-		747,692
450	Capital Project Fund	1,600,000	241,529	21,983	1,336,488
	Total Expenditures	\$ 13,329,613	\$ 1,932,256	\$ 404,549	\$ 10,992,518

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-		163	(163)
202	Title 1 C Migrant Education	-		-	-
203	Title III English Language Acquisition	-		-	-
204	IDEA	-		5,189	(5,189)
206	Title IV			38,511	
208	GEAR UP Grant	237,465		31,803	205,662
209	Title VI Rural Schools			2,005	(2,005)
212	Miscellaneous Grants	210,887		19,642	191,245
215	Measure 99 - Outdoor School	17		11,535	(11,518)
216	ESSA D&SI - PPD District Engagement	-		8,378	(8,378)
217	Title II A Teacher Quality	-		12,328	(12,328)
219	Measure 98 - High School Success	-		18,710	(18,710)
221	HJSH Donations/Mini-Grants		1,310		
222	RJSH Donations/Mini-Grants				
223	Food Service	180,573	1,384	20,141	161,816
230	Co-Curricular Activities	87,362	1,264	37,110	51,516
235	Student Body Funds	344,697		-	344,697
240	Early Retiree Benefits - \$200K transfer	80,714		48,343	32,371
260	Technology fund - \$200K transfer	147,811		128,708	19,103
299	PERS Reserve	1,448,889		-	1,448,889
301	Debt Service: 2nd Bond Levy	579,321		-	579,321
302	Debt Service: PERS Bond	28,792	197,430	-	226,222
450	Capital Project Fund	923,540		21,983	901,557
	Total Resources	\$ 4,270,068	\$ 201,388	\$ 404,549	4,066,907

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2019-20

SOURCE	BUDGET	Actual JULY	Actual AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 7,675,000					7,245,306	18,069	40,856	20,759	85,324	274,447	15,374	8,687	7,708,822	33,822
Prior Year Taxes	125,000			18,568	6,710	12,964	2,031	14,499	8,871	36,493			33,287	133,423	8,423
Interest on Taxes	4,000			31	17	127	2,948	81	337	40	164	20	910	4,675	675
Earnings on Investments	200,000		20,569	15,987	15,449	18,105	28,099	28,698	24,689	3,574	25,555	25,928	44,873	251,526	51,526
Contributions & Donations from Private	312,377					0	100,000		270		212,108			312,378	1
Recovery of Prior Yrs Expenditures	50,000		14,752		23,743	0	19,600	10,982			5,767		5,998	80,842	30,842
Medicaid Reimbursement	80,000		925			0							80,000	80,925	925
Miscellaneous	83,000			3,483	200	10,236	240	53,949	269	5,754	10,952		37,512	122,595	39,595
County School Funds	27,000		64	60	277	24,892	81	191	102		420		1,373	27,460	460
Revenue in Lieu of Taxes	175,000			0	170,698	0	3,196	0						173,894	(1,106)
State School Support Fund	18,358,157	3,044,132	1,521,212	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		17,071,540	(1,286,617)
Reconciliation of 2017-2018												0		0	0
Small High School Grant												107,482		107,482	107,482
Common School Fund	193,924					95,962							95,962	191,924	(2,000)
Restricted Grants in Aid (State)													3,846	3,846	3,846
Restricted behalf IRS interest QSCB	50,000												54,122	54,122	4,122
Special Ed SPR&I Grant	3,396												40,744	40,744	37,348
Federal Forest Fees	30,000													0	0
Transfers														0	0
Total Revenue	27,366,854	3,044,132	1,557,522	1,444,455	1,623,420	8,819,034	1,585,706	1,560,698	1,466,739	1,613,422	2,004,944	1,583,003	407,314	26,366,198	(1,012,126)
Beginning Fund Balance	4,400,676	4,300,000												4,300,000	(100,676)
Total Resources	31,767,530	7,344,132	1,557,522	1,444,455	1,623,420	8,819,034	1,585,706	1,560,698	1,466,739	1,613,422	2,004,944	1,583,003	407,314	30,666,198	(1,101,332)
REQUIREMENTS															
Salaries	\$ 13,810,188	\$ 260,964	348,248	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	2,682,937	12,906,880	(903,308)
Benefits	8,615,848	160,345	243,695	618,250	649,547	624,760	619,775	611,130	622,789	650,518	635,558	643,923	1,583,226	7,663,516	(952,332)
Purchased Services	4,228,835	69,506	362,161	335,651	176,977	394,826	232,811	483,874	290,457	194,853	251,548	309,980	740,070	3,842,714	(386,121)
Supplies & Materials	1,376,789	121,785	124,931	88,981	97,505	101,053	27,748	43,316	82,989	88,539	112,157	153,879	111,233	1,154,116	(222,673)
Capital Outlay			9,133											9,133	9,133
Other Objects (inc. loan pmts)	894,870	152	215,411	2,246	1,995	2,452	3,038	11,373	800	813	1,394	6,956	562,700	809,330	(85,540)
Transfers	1,841,000										10,439		940,000	950,439	(890,561)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	31,767,530	612,752	1,303,579	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	6,620,166	27,336,128	(4,431,402)
Monthly Fund Balance	0	6,731,380	253,943	(642,442)	(409,953)	6,629,911	(363,317)	(631,368)	(599,555)	(376,041)	(74,203)	(631,242)	(6,212,852)	3,330,070	
Accumulated Fund Balance	0	6,731,380	6,985,323	6,342,881	5,932,928	12,562,839	12,199,522	11,568,154	10,968,599	10,592,558	10,518,355	9,887,113	3,674,261	3,330,070	
% of Budgeted Resources		23.12%	4.90%	4.55%	5.11%	27.76%	4.99%	4.91%	4.62%	5.08%	6.31%	4.98%	1.28%	96.53%	
% of Budgeted Requirements		1.93%	4.10%	6.57%	6.40%	6.89%	6.14%	6.90%	6.50%	6.26%	6.54%	6.97%	20.84%	86.05%	