

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

4/30/2020

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 7,675,000	\$ 8,276,405	490,716	\$ 8,767,121	\$ 1,092,121
1112 Prior Years' Levy*	125,000	93,237	31,763	125,000	-
1190 Penalties and Interest on Taxes	4,000	3,542	458	4,000	-
1500 Earnings on Investments	200,000	195,588	4,412	200,000	-
1920 Donations	312,377	458,895	-	458,895	146,518
1941 Services Provided Other Districts		70,863	-	70,863	
1960 Recovery of Prior Years' Exp	50,000	94,821		94,821	44,821
1990 Miscellaneous	83,000	33,091	49,909	83,000	-
1992 Medicaid Reimbursement	80,000	-	80,000	80,000	-
2101 County School Fund	27,000	18,745	8,255	27,000	-
2800 Revenue in Lieu of Taxes	175,000	162,119	12,881	175,000	-
3101 State School Support Fund*	18,358,157	16,324,697	1,215,343	17,540,040	(818,117)
2019 BSSF Estimated Reconciliation		-	(179,163)	(179,163)	(179,163)
2019 Small High School Reconciliation		-	2,723	2,723	2,723
2020 Small High School		-	117,610	117,610	117,610
3103 Common School Fund*	193,924	89,898	104,026	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	\$ 25,822,183	\$ 2,018,934	\$ 27,841,117	\$ 403,400
5400 Beginning Fund Balance	4,400,676	4,382,736		4,382,736	(17,940)
TOTAL RESOURCES	\$ 31,767,530	\$ 30,204,919	\$ 2,018,934	\$ 32,223,853	\$ 385,460

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 27,841,117
2020 Estimated Expenditures	28,823,485
Revenues Over (Under) Expenditures	(982,368)
Beginning Fund Balance	4,382,736
Projected Ending Fund Balance	3,400,368
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

March 31, 2020 BSSF Estimate	\$ 17,537,484
April 27, 2020 BSSF Estimate	\$ 17,540,040
Difference	\$ 818,117

Estimates are based on 2,266 enrollment

Morrow County School District
STATEMENT OF 2019-20 ANTICIPATED EXPENDITURES

4/30/2020

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,252,913	\$ 1,940,621	\$ 217,511	\$ 94,781
Center 001: Transfers	1,841,000	-	1,841,000	-
Center 001: Debt Service	864,700	223,582	610,900	30,218
Center 001: Contingency	1,000,000	-	-	1,000,000
Center 002: Transportation	1,079,650	521,561	528,645	29,444
Center 003: Maintenance	1,409,647	1,035,389	194,937	179,321
Center 004: Special Education	3,749,189	815,665	338,519	2,595,005
Center 103: Irrigon Elementary	1,965,962	1,479,431	627,074	(140,543)
Center 104: A.C. Houghton Elementary	2,395,409	1,854,787	750,836	(210,214)
Center 105: Windy River Elementary	2,088,378	1,647,211	676,459	(235,292)
Center 108: Sam Boardman Elementary	2,869,420	2,358,728	948,753	(438,061)
Center 110: Heppner Elementary	1,657,668	1,347,052	559,664	(249,048)
Center 150: Irrigon Jr/Sr High School	2,944,288	2,326,501	937,185	(319,398)
Center 604: Heppner Jr/Sr High School	2,016,782	1,455,324	630,542	(69,084)
Center 612: Riverside Jr/Sr High School	3,632,524	2,779,736	1,117,361	(264,573)
Total Expenditures	31,767,530	19,785,588	9,979,386	2,002,556
Contingency		-	-	-
TOTAL	\$ 31,767,530	\$ 19,785,588	\$ 9,979,386	\$ 2,002,556

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,991,985	\$ 11,454,527	\$ 5,061,387	\$ 476,071
2000 Support Services	11,323,645	8,331,061	2,466,099	526,485
5000 Debt Service	610,900	-	610,900	-
5000 Transfer of Funds	1,841,000	-	1,841,000	-
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 31,767,530	\$ 19,785,588	\$ 9,979,386	\$ 2,002,556

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,810,188	\$ 9,650,112	\$ 3,695,796	\$ 464,280
200 Payroll Taxes & Benefits	8,615,848	6,408,714	2,538,378	(331,244)
300 Purchased Services	4,228,835	2,572,028	1,108,009	548,798
400 Supplies and Materials	1,376,789	784,939	167,220	424,630
500 Capital Outlay	-	127,141	3,500	(130,641)
600 Other Objects	283,970	242,654	14,583	26,733
61X Debt Service	610,900	-	610,900	-
700 Interfund Transfers	1,841,000	-	1,841,000	-
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 31,767,530	\$ 19,785,588	\$ 9,979,386	\$ 2,002,556

Morrow County School District - 2019-2020

4/30/2020

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	488,080	172,445	350,263	(34,628)
202	Title 1 C Migrant Education	98,232	30,167	61,203	6,862
203	Title III English Language Acquisition	90,000	11,300	28,783	49,917
204	IDEA	500,000	51,157	118,914	329,929
206	Title IV	62,050	-	54,961	7,089
208	GEAR UP Grant	190,000	6,808	108,451	74,741
209	Title VI Rural Schools	49,500	-	30,148	19,352
212	Miscellaneous Grants	451,500	17,489	128,459	305,552
213	YTP	-	13,865	17,439	(31,304)
215	Measure 99 - Outdoor School	71,890	-	37,460	34,430
216	ESSA D&SI - PPD District Engagement	246,241	33,393	157,464	55,384
217	Title II A Teacher Quality	100,000	2,000	27,597	70,403
218	Career Pathways Grants (CTE)	30,225	900	28,192	1,133
219	Measure 98 - High School Success	607,835	129,488	234,896	243,451
220	IHS Donations/ Mini Grants	25,000	-	5,839	19,161
221	HJSH Donations/Mini-Grants	25,000	-	9,924	15,076
222	RJSH Donations/Mini-Grants	150,000	34,356	30,310	85,334
223	Food Service	1,241,414	117,711	842,469	281,234
230	Co-Curricular Activites	1,036,000	134,974	593,087	307,939
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	286,274	88,726
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	113,739	330,926	1,155,335
	Total Expenditures	\$ 13,966,548	\$ 869,792	\$ 3,844,127	\$ 9,252,629

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	222,870	350,263	(127,393)
202	Title 1 C Migrant Education	-	8,232	61,203	(52,971)
203	Title III English Language Acquisition	-	23,136	28,783	(5,647)
204	IDEA	-	1,627	118,914	(117,287)
206	Title IV	-	58,141	54,961	3,180
208	GEAR UP Grant	241,428	16,023	108,451	149,000
209	Title VI Rural Schools	-	30,148	30,148	(0)
212	Miscellaneous Grants	224,177	193,521	128,459	289,239
213	YTP	-	-	17,439	(17,439)
215	Measure 99	16	825	37,460	(36,619)
216	ESSA D&SI - PPD District Engagement	-	62,355	157,464	(95,109)
217	Title II A Teacher Quality	-	27,332	27,597	(266)
218	Career Pathways Grants (CTE)	-	18,746	28,192	(9,446)
219	Measure 98	-	115,110	234,896	(119,786)
220	IHS Donations/ Mini Grants	-	5,000	5,839	(839)
221	HJSH Donations/Mini-Grants	-	5,310	9,924	(4,615)
222	RJSH Donations/Mini-Grants	-	84,136	30,310	53,826
223	Food Service	180,573	696,949	842,469	35,053
230	Co-Curricular Activites	87,806	551,839	593,087	46,558
235	Student Body Funds	344,370	-	-	344,370
240	Early Retiree Benefits	80,714	108,374	266,274	(77,186)
260	Technology fund	147,811	232,069	133,222	246,658
299	PERS Reserve	1,448,889	(157,356)	-	1,291,533
301	Debt Service: 2nd Bond Levy	155,687	1,635,727	101,500	1,689,914
302	Debt Service: PERS Bond	28,431	740,362	146,346	622,447
450	Capital Project Fund	910,252	71,151	330,926	650,477
	Total Resources	\$ 3,850,154	\$ 4,751,627	\$ 3,844,127	4,757,654

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT
 Monthly Revenue and Expenditure Summary
 GENERAL FUND
 2019-2020

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	\$ 7,675,000														
Prior Year Taxes	125,000														
Interest on Taxes	4,000														
Earnings on Investments	200,000														
Contributions & Donations from Private Services Provided Other Districts	312,877														
Recovery of Prior Yrs Expenditures	50,000														
Medicaid Reimbursement	80,000														
Miscellaneous	83,000														
County School Funds	27,000														
Revenue in Lieu of Taxes	175,000														
State School Support Fund	18,358,157														
Small High School Grant	193,924														
Restricted Grants in Aid (State)	50,000														
Residuals/Debt/IRS Interest/CSCB	3,396														
Special Ed SPRAI Grant	30,000														
Federal Forest Fees															
Transfers															
Total Revenue	27,366,854	3,044,132	1,561,543	1,568,048	2,216,614	9,116,868	1,673,753	1,683,140	1,896,361	1,696,978	1,345,918	1,709,812	493,810	28,026,978	686,279
Reclaiming Fund Balance	4,400,676													4,382,736	(17,940)
Total Resources	31,767,530	7,428,368	1,561,543	1,568,048	2,216,614	9,116,868	1,673,753	1,683,140	1,896,361	1,696,978	1,345,918	1,709,812	493,810	32,409,715	642,185
REQUIREMENTS															
Salaries	\$ 13,810,188	\$ 260,964	348,248	1,115,048	1,055,635	1,144,046	1,134,292	1,100,515	1,140,204	1,128,952	1,105,954	1,043,291	2,574,337	13,092,381	(717,807)
Benefits	6,615,846	160,345	243,696	788,072	615,401	749,700	743,706	759,063	732,019	755,763	725,584	732,019	1,637,368	8,842,735	226,887
Purchased Services	4,228,835	69,506	362,161	130,163	441,297	350,928	457,163	407,497	286,892	125,622	227,080	307,097	521,433	3,480,918	(447,917)
Supplies & Materials	1,376,789	121,785	124,931	134,168	73,928	64,943	56,769	51,817	32,150	37,610	76,734	46,965	102,648	824,588	(452,201)
Capital Outlay	9,133			6,393										96,213	(96,213)
Other Objects (inc. Debt prmts)	694,870	162	215,411	9,859	10,454	822	1,280	9,378	319	2,807	1,214	1,674	592,700	845,650	(149,220)
Transfers	1,841,000													1,541,000	(300,000)
Contingency	1,000,000													1,541,000	(300,000)
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	2,051,855	2,136,566	2,124,966	6,909,691	28,823,485	(2,944,045)
Monthly Fund Balance	0	6,814,116	277,966	(616,153)	19,999	6,806,429	(719,427)	(694,680)	(325,450)	(954,878)	(790,648)	(415,174)	(6,415,871)	3,586,230	
Accumulated Fund Balance	0	6,814,116	7,092,082	6,475,929	6,485,928	13,302,857	12,562,930	11,888,250	11,562,800	11,207,923	10,417,275	10,002,101	3,586,230	3,586,230	
% of Budgeted Resources		23.36%	4.98%	4.94%	5.99%	28.70%	5.27%	5.30%	5.87%	5.34%	4.24%	5.89%	1.59%	100.02%	
% of Budgeted Requirements		1.93%	4.10%	6.88%	6.81%	7.27%	7.55%	7.49%	6.89%	6.46%	6.79%	6.69%	21.75%	90.79%	

Board Financial Talking Points – May 2020

The COVID-19 crisis has slowed spending somewhat, with less professional development, travel, activities for students and substitutes. The District continues to pay staff, food service and transportation at typical levels.