

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

1/31/2020

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 7,675,000	\$ 8,080,718	490,716	\$ 8,571,434	\$ 896,434
1112 Prior Years' Levy*	125,000	81,821	43,179	125,000	-
1190 Penalties and Interest on Taxes	4,000	3,255	745	4,000	-
1500 Earnings on Investments	200,000	122,314	77,686	200,000	-
1920 Donations	312,377	100,000	212,377	312,377	-
1941 Services Provided Other Districts		59,943	-	59,943	
1960 Recovery of Prior Years' Exp	50,000	80,122	(30,122)	50,000	-
1990 Miscellaneous	83,000	14,032	68,968	83,000	-
1992 Medicaid Reimbursement	80,000	-	80,000	80,000	-
2101 County School Fund	27,000	18,034	8,966	27,000	-
2800 Revenue in Lieu of Taxes	175,000	162,119	12,881	175,000	-
3101 State School Support Fund*	18,358,157	12,171,109	5,483,762	17,654,871	(703,286)
3103 Common School Fund*	193,924	-	193,924	193,924	-
4510 Restricted behalf IRS interest QSCB	50,000		50,000	50,000	-
4702 IDEA Reauthorization Implementation	1,000		1,000	1,000	-
4703 Special Ed SPR&I Grant	2,396		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	-			-	-
<b>Total Revenue</b>	<b>\$ 27,366,854</b>	<b>\$ 20,893,750</b>	<b>\$ 6,726,477</b>	<b>\$ 27,620,228</b>	<b>\$ 193,431</b>
5400 Beginning Fund Balance	4,400,676	4,300,000		4,300,000	(100,676)
<b>TOTAL RESOURCES</b>	<b>\$ 31,767,530</b>	<b>\$ 25,193,750</b>	<b>\$ 6,726,477</b>	<b>\$ 31,920,228</b>	<b>\$ 92,755</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 27,620,228
2020 Estimated Expenditures	<u>27,733,327</u>
Revenues Over (Under) Expenditures	(113,100)
Beginning Fund Balance	<u>4,300,000</u>
Projected Ending Fund Balance	<u><u>4,186,900</u></u>
Unappropriated Ending Fund Balance	\$ -

**State School Fund Estimates**

January 31, 2020 BSSF Estimate	\$ 17,654,871
Difference	\$ 703,286

*Estimates are based on 2,266 enrollment*

Morrow County School District  
STATEMENT OF 2019-20 ANTICIPATED EXPENDITURES

1/31/2020

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,506,713	\$ 1,549,302	\$ 573,647	\$ 383,764
Center 001: Transfers	1,841,000	-	1,841,000	-
Center 001: Debt Service	610,900	211,227	351,473	48,200
Center 001: Contingency	1,000,000	-	-	1,000,000
Center 002: Transportation	1,079,650	416,120	612,147	51,382
Center 003: Maintenance	1,409,647	760,463	286,147	363,038
Center 004: Special Education	3,749,189	578,706	410,717	2,759,766
Center 103: Irrigon Elementary	1,965,962	962,174	1,093,002	(89,214)
Center 104: A.C. Houghton Elementary	2,395,409	1,199,500	1,351,360	(155,450)
Center 105: Windy River Elementary	2,088,378	1,072,460	1,210,876	(194,958)
Center 108: Sam Boardman Elementary	2,869,420	1,524,625	1,722,570	(377,775)
Center 110: Heppner Elementary	1,657,668	878,069	973,079	(193,480)
Center 150: Irrigon Jr/Sr High School	2,944,288	1,493,910	1,730,943	(280,565)
Center 604: Heppner Jr/Sr High School	2,016,782	939,372	1,105,893	(28,483)
Center 612: Riverside Jr/Sr High School	3,632,524	1,790,427	2,005,170	(163,072)
<b>Total Expenditures</b>	<b>31,767,530</b>	<b>13,376,355</b>	<b>15,268,023</b>	<b>3,123,153</b>
Contingency		-	-	-
<b>TOTAL</b>	<b>\$ 31,767,530</b>	<b>\$ 13,376,355</b>	<b>\$ 15,268,023</b>	<b>\$ 3,123,153</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,991,985	\$ 7,399,240	\$ 8,784,334	\$ 808,411
2000 Support Services	11,323,645	5,977,115	4,291,216	1,055,314
5000 Debt Service	610,900		351,473	259,427
5000 Transfer of Funds	1,841,000		1,841,000	-
6000 Contingency	1,000,000			1,000,000
<b>TOTAL</b>	<b>\$ 31,767,530</b>	<b>\$ 13,376,355</b>	<b>\$ 15,268,023</b>	<b>\$ 3,123,152</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,810,188	\$ 6,275,000	\$ 6,922,695	\$ 612,493
200 Payroll Taxes & Benefits	8,615,848	4,195,347	4,699,933	(279,432)
300 Purchased Services	4,228,835	1,932,345	1,368,035	928,455
400 Supplies and Materials	1,376,789	638,446	54,500	683,843
500 Capital Outlay	-	97,004	30,137	(127,141)
600 Other Objects	283,970	238,213	250	45,507
61X Debt Service	610,900		351,473	259,427
700 Interfund Transfers	1,841,000		1,841,000	-
800 Contingency	1,000,000	-		1,000,000
<b>TOTAL</b>	<b>\$ 31,767,530</b>	<b>\$ 13,376,355</b>	<b>\$ 15,268,023</b>	<b>\$ 3,123,152</b>

Morrow County School District - 2019-2020

1/31/2020

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	486,650	301,709	222,870	(37,929)
202	Title 1 C Migrant Education	95,000	54,176	36,007	4,817
203	Title III English Language Acquisition	90,000	15,764	23,136	51,100
204	IDEA	500,000	89,404	80,506	330,090
206	Title IV	40,000	-	54,961	(14,961)
208	GEAR UP Grant	175,000	15,912	95,060	64,029
209	Title VI Rural Schools	49,500	-	30,148	19,352
212	Miscellaneous Grants	451,500	51,005	46,280	354,216
213	YTP	-	24,597	7,235	(31,832)
215	Measure 99 - Outdoor School	71,890	-	37,460	34,430
216	ESSA D&SI - PPD District Engagement	117,343	58,441	122,974	(64,072)
217	Title II A Teacher Quality	100,000	2,000	27,597	70,403
218	Career Pathways Grants (CTE)	-	8,772	18,746	(27,518)
219	Measure 98 - High School Success	371,735	213,352	115,110	43,273
220	IHS Donations/ Mini Grants	-	1,717	4,122	(5,839)
221	HJSH Donations/Mini-Grants	-	-	5,973	(5,973)
222	RJSH Donations/Mini-Grants	-	53,836	9,328	(63,164)
223	Food Service	1,241,414	206,162	486,962	548,290
230	Co-Curricular Activites	1,036,000	268,528	413,323	354,149
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	173,703	181,297
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	61,786	260,696	1,277,518
	<b>Total Expenditures</b>	<b>\$ 13,329,613</b>	<b>\$ 1,427,160</b>	<b>\$ 2,653,265</b>	<b>\$ 9,249,188</b>

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	180,070	222,870	(42,800)
202	Title 1 C Migrant Education	-	8,232	36,007	(27,775)
203	Title III English Language Acquisition	-	13,745	23,136	(9,391)
204	IDEA	-	1,627	80,506	(78,880)
206	Title IV	-	36,522	54,961	(18,439)
208	GEAR UP Grant	237,465	6,303	95,060	148,708
209	Title VI Rural Schools	-	23,570	30,148	(6,578)
212	Miscellaneous Grants	210,887	22,139	46,280	186,746
213	YTP	-	-	7,235	(7,235)
215	Measure 99	17	825	37,460	(36,618)
216	ESSA D&SI - PPD District Engagement	-	39,114	122,974	(8,378)
217	Title II A Teacher Quality	-	27,332	27,597	(266)
219	Measure 98	-	86,270	115,110	(28,840)
220	IHS Donations/ Mini Grants	-	5,000	4,122	878
221	HJSH Donations/Mini-Grants	-	5,310	5,973	(664)
222	RJSH Donations/Mini-Grants	-	62,586	9,328	53,258
223	Food Service	180,573	533,633	486,962	227,244
230	Co-Curricular Activites	87,362	277,589	413,323	(48,372)
235	Student Body Funds	344,697	-	-	344,697
240	Early Retiree Benefits	80,714	78,843	173,703	(14,146)
260	Technology fund	147,811	132,069	133,222	146,658
299	PERS Reserve	1,448,889	(148,290)	-	1,300,599
301	Debt Service: 2nd Bond Levy	579,321	1,587,159	101,500	2,064,980
302	Debt Service: PERS Bond	28,792	536,762	146,346	419,208
450	Capital Project Fund	923,540	68,151	260,696	730,996
	<b>Total Resources</b>	<b>\$ 4,270,068</b>	<b>\$ 3,584,560</b>	<b>\$ 2,653,265</b>	<b>5,201,364</b>

\* Balances are pre-audit.

GENERAL FUND

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 7,675,000				473,819	7,570,593	9,512	44,048	85,482	98,348	48,265	48,140	210,481	8,588,686	913,686
Prior Year Taxes	125,000			18,027	15,490	5,377	1,101	21,789	10,859	2,804	3,913	2,743	11,238	112,937	(12,063)
Interest on Taxes	4,000		39	32	554		2,788	85	82	81	(39)	20	0	3,706	(292)
Earnings on Investments	200,000		20,570	19,780	17,560	16,774	18,584	27,412	16,008	17,496	19,701	19,519	19,370	212,714	12,714
Contributions & Donations from Private	312,377						100,000					150,000		250,000	(62,377)
Services Provided Other Districts	50,000		3,749	7,938	0	0	0	48,259						59,943	59,943
Recovery of Prior Yrs Expenditures	80,000		14,752	0	28,383	0	19,539	9,559				6,875	2,861	81,967	81,967
Medicaid Reimbursement	80,000		0	0	0	0	0	0						84,000	4,000
Miscellaneous	83,000		1,060	1,061	125	0	1,050	10,611	0	500	4,298	4,789	17,000	40,494	(42,506)
County School Funds	27,000		67	80	0	0	47	226	222	229	4,012	73	1,090	6,025	(20,975)
Revenue in Lieu of Taxes	175,000				159,431	2,971	0	0			2,689			165,101	(9,899)
State School Support Fund	18,358,167	3,044,132	1,521,212	1,521,153	1,521,153	1,521,153	1,521,153	1,521,153	1,370,191	1,370,191	1,370,191	1,370,191	1,370,191	17,651,873	(706,284)
Small High School Grant	193,924								90,587			107,482		107,482	107,482
Common School Fund														181,175	(12,749)
Restricted Grants in Aid (State)														3,846	3,846
Restricted behalf IRS interest QOSCB	50,000													50,000	0
Special Ed SPR&I Grant	30,000										7,386			3,396	0
Federal Forest Fees														7,386	0
Transfers														0	0
Total Revenue	27,366,854	3,044,132	1,581,545	1,568,048	2,216,614	9,118,868	1,673,753	1,683,140	1,573,411	1,489,149	1,453,046	1,709,632	493,870	27,610,734	282,648
Beginning Fund Balance	4,490,676		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000						4,350,485	(50,181)
Total Resources	31,767,530	7,394,627	5,081,545	5,068,048	5,716,614	12,616,868	5,173,753	5,183,140	1,573,411	1,489,149	1,453,046	1,709,632	493,870	31,961,229	193,699
<b>REQUIREMENTS</b>															
Salaries	\$ 13,810,188	260,964	348,248	1,116,048	1,055,535	1,144,046	1,134,292	1,100,515	972,777	1,013,647	1,049,853	1,043,291	2,506,486	12,745,702	(1,064,486)
Benefits	8,615,848	160,345	243,695	788,072	615,401	749,700	743,706	758,053	608,767	599,083	605,858	629,803	1,531,199	8,034,891	(581,157)
Purchased Services	4,228,835	69,506	362,161	130,163	441,297	350,928	457,153	407,497	155,654	296,813	342,577	301,097	381,433	3,696,278	(52,557)
Supplies & Materials	1,376,789	121,785	124,831	134,168	73,928	64,943	56,769	51,877	44,367	93,165	79,192	46,905	102,848	994,818	(381,971)
Capital Outlay			9,133	6,383				50,550						66,076	66,076
Other Objects (inc. loan prmts)	894,870	152	215,411	3,359	10,454	822	1,260	9,378	2,194	1,856		1,674	582,700	845,259	(48,611)
Transfers	1,000,000												847,000	850,502	(90,498)
Contingency														0	(1,000,000)
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	1,783,759	2,004,564	2,087,982	2,022,770	5,955,666	27,233,327	(4,534,203)
Monthly Fund Balance	0	6,781,875	3,777,966	2,883,847	3,519,999	10,306,429	2,780,573	2,805,320	(210,348)	(515,415)	(634,936)	(312,938)	(5,461,856)	4,727,902	
Accumulated Fund Balance	0	6,781,875	10,559,841	13,443,688	16,963,687	27,270,116	30,050,669	32,856,009	32,645,661	32,730,246	31,495,310	31,782,372	25,720,516	4,727,902	
% of Budgeted Resources		23.28%	15.00%	15.95%	18.00%	39.72%	16.29%	16.32%	4.95%	4.69%	4.57%	5.39%	1.55%	100.61%	
% of Budgeted Requirements		1.93%	4.10%	6.68%	6.91%	7.27%	7.53%	7.49%	6.62%	6.31%	6.67%	6.37%	18.75%	66.73%	