

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

10/31/2019

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	46,342	78,658	125,000	-
1190 Penalties and Interest on Taxes	4,000	448	3,552	4,000	-
1500 Earnings on Investments	200,000	58,499	141,501	200,000	-
1920 Donations	312,377	-	312,377	312,377	-
1941 Services Provided Other Districts		11,684	-	11,684	-
1960 Recovery of Prior Years' Exp	50,000	43,135	6,865	50,000	-
1990 Miscellaneous	83,000	2,246	80,754	83,000	-
1992 Medicaid Reimbursement	80,000	-	80,000	80,000	-
2101 County School Fund	27,000	127	26,873	27,000	-
2800 Revenue in Lieu of Taxes	175,000	159,148	15,852	175,000	-
3101 State School Support Fund*	18,358,157	7,607,650	10,653,492	18,261,142	(97,015)
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	-			-	-
Total Revenue	\$ 27,366,854	\$ 7,929,561	\$ 19,352,245	\$ 27,281,806	\$ (96,732)
5400 Beginning Fund Balance	4,400,676	4,300,000		4,300,000	(100,676)
TOTAL RESOURCES	\$ 31,767,530	\$ 12,229,561	\$ 19,352,245	\$ 31,581,806	\$ (197,408)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 27,281,806
2018 Estimated Expenditures	<u>27,600,722</u>
Revenues Over (Under) Expenditures	(318,916)
Beginning Fund Balance	<u>4,300,000</u>
Projected Ending Fund Balance	<u><u>3,981,084</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

10/31/2019

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,506,713	\$ 923,425	\$ 912,440	\$ 670,848
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			1,000,000
Center 002: Transportation	1,079,650	31,901	958,871	88,878
Center 003: Maintenance	1,409,647	516,261	413,362	480,024
Center 004: Special Education	3,749,189	366,379	545,335	2,837,475
Center 103: Irrigon Elementary	1,965,962	437,901	1,590,912	(62,851)
Center 104: A.C. Houghton Elementary	2,395,409	538,257	1,977,559	(120,407)
Center 105: Windy River Elementary	2,088,378	492,590	1,756,799	(161,012)
Center 108: Sam Boardman Elementary	2,869,420	681,349	2,583,444	(395,373)
Center 110: Heppner Elementary	1,657,668	407,029	1,426,882	(176,243)
Center 150: Irrigon Jr/Sr High School	2,944,288	680,276	2,443,246	(179,234)
Center 604: Heppner Jr/Sr High School	2,016,782	409,099	1,557,769	49,914
Center 612: Riverside Jr/Sr High School	3,632,524	817,212	2,888,654	(73,342)
Total Expenditures	31,767,530	6,301,680	21,458,974	4,006,876
Contingency		-	-	-
TOTAL	\$ 31,767,530	\$ 6,301,680	\$ 21,458,974	\$ 4,006,876

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,991,985	\$ 2,996,354	\$ 12,619,931	\$ 1,375,700
2000 Support Services	11,323,645	3,305,326	6,435,343	1,582,977
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	\$ 31,767,530	\$ 6,301,680	\$ 21,458,974	\$ 4,006,876

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,810,188	\$ 2,887,772	\$ 10,166,687	\$ 755,729
200 Payroll Taxes & Benefits	8,615,848	1,936,724	6,809,949	(130,825)
300 Purchased Services	4,228,835	739,226	1,944,078	1,545,531
400 Supplies and Materials	1,376,789	495,679	104,044	777,065
500 Capital Outlay	-	15,525	30,137	(45,662)
600 Other Objects	283,970	226,754	379	56,837
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	\$ 6,301,680	\$ 21,458,974	\$ 4,006,876

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	486,650	444,649	92,522	(50,520)
202	Title 1 C Migrant Education	95,000	29,042	25,306	40,652
203	Title III English Language Acquisition	90,000	23,033	7,172	59,795
204	IDEA	500,000	126,779	32,081	341,140
206	Title IV	40,000	8,403	48,117	(16,519)
208	GEAR UP Grant	175,000	14,557	74,690	85,753
209	Title VI Rural Schools	49,500	6,518	23,630	19,352
212	Miscellaneous Grants	451,500	85,603	33,749	332,148
215	Measure 99 - Outdoor School	71,890	-	12,932	58,958
216	ESSA D&SI - PPD District Engagement	117,343	67,483	32,107	17,753
217	Title II A Teacher Quality	100,000	700	45,090	54,210
218	Career Pathways Grants (CTE)	-	-	18	(18)
219	Measure 98 - High School Success	371,735	236,180	59,188	76,367
222	RJSH Donations/Mini-Grants	-	14,530	4,328	(18,858)
223	Food Service	1,241,414	324,545	202,884	713,985
230	Co-Curricular Activities	1,036,000	304,917	239,395	491,688
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	97,612	257,388
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	-	-	2,200,000
302	Debt Service: PERS Bond	747,692	-	-	747,692
450	Capital Project Fund	1,600,000	160,659	132,600	1,306,741
	Total Expenditures	\$ 13,329,613	\$ 1,847,597	\$ 1,296,642	\$ 10,185,374

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	47,122	92,522	(45,400)
202	Title 1 C Migrant Education	-	-	25,306	(25,306)
203	Title III English Language Acquisition	-	1,967	7,172	(5,205)
204	IDEA	-	-	32,081	(32,081)
206	Title IV	-	33,342	48,117	(14,775)
208	GEAR UP Grant	237,465	2,166	74,690	164,941
209	Title VI Rural Schools	-	23,570	23,630	(60)
212	Miscellaneous Grants	210,887	6,432	33,749	183,570
215	Measure 99	17	-	12,932	(12,915)
216	ESSA D&SI - PPD District Engagement	-	-	32,107	(8,378)
217	Title II A Teacher Quality	-	20,360	45,090	(24,730)
219	Measure 98	-	39,219	59,188	(19,969)
221	HJSH Donations/Mini-Grants	-	1,310	-	1,310
222	RJSH Donations/Mini-Grants	-	18,280	4,328	13,952
223	Food Service	180,573	181,734	202,884	159,423
230	Co-Curricular Activities	87,362	1,736	239,395	(150,297)
235	Student Body Funds	344,697	-	-	344,697
240	Early Retiree Benefits	80,714	43,386	97,612	26,489
260	Technology fund	147,811	-	133,222	14,589
299	PERS Reserve	1,448,889	(127,112)	-	1,321,777
301	Debt Service: 2nd Bond Levy	579,321	13,140	-	592,461
302	Debt Service: PERS Bond	28,792	333,163	-	361,955
450	Capital Project Fund	923,540	37,679	132,600	828,619
	Total Resources	\$ 4,270,068	\$ 677,494	\$ 1,296,642	3,650,920

* 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	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					7,071,223	129,751	29,483	54,333	64,304	18,265	18,140	114,481	7,500,000	(175,000)
Prior Year Taxes	125,000			18,027	8,218	23,385	1,843	3,284	10,886	2,304	3,913	2,743	11,238	105,921	(19,079)
Interest on Taxes	4,000		39	37	1,894	1,337	61	84	62	20	(39)	20	0	2,493	(1,507)
Earnings on Investments	200,000		20,570	18,780	17,560	11,727	16,787	18,277	16,008	17,496	19,707	19,519	19,370	196,735	(3,265)
Contributions & Donations from Private Services Provided Other Districts	312,377		3,749	0	0	0	100,000					150,000		250,000	(62,377)
Recovery of Prior Yrs Expenditures	50,000		14,752	0	28,383	18,344		29,811				6,875	2,861	101,026	51,026
Medicaid Reimbursement	80,000		0	0	0								84,000	84,000	4,000
Miscellaneous	89,000		1,060	1,061	125	226	5	259	0	500	4,298	4,789	17,000	24,323	(53,677)
County School Funds	27,000		67	60	0	18,344	460	112	222	229	0	73	1,090	24,669	(2,331)
Revenue in Lieu of Taxes	175,000		0	0	159,431	0	134	0	0	0	2,699			162,264	(12,736)
State School Support Fund	18,358,167	3,044,132	1,821,212	1,521,153	1,821,153	1,521,153	1,521,153	1,521,153	1,521,153	1,521,153	1,521,153	1,521,153	1,521,153	18,255,721	(102,436)
Small High School Grant												107,482		107,482	107,482
Common School Fund	193,924							90,587						90,588	181,175
Restricted Grants in Aid (State)														3,846	3,846
Restricted benef. IRS Interst QSCB	50,000													50,000	50,000
Special Ed SPR&I Grant	3,396													3,396	3,396
Federal Forest Fees	30,000										7,386			7,386	0
Transfers															0
Total Revenue	27,966,854	3,044,132	1,881,545	1,588,048	1,735,247	8,664,539	1,771,827	1,602,473	1,693,244	1,606,067	1,574,008	1,830,794	397,870	27,077,120	(270,966)
Beginning Fund Balance	4,400,676		4,300,000					4,300,000						4,300,000	(100,676)
Total Resources	31,767,530	7,344,132	5,881,545	5,888,048	1,735,247	8,664,539	1,771,827	5,902,473	1,693,244	1,606,067	1,574,008	1,830,794	397,870	31,377,120	(390,410)
REQUIREMENTS															
Salaries	\$ 13,810,188	\$ 260,964	348,248	1,116,048	1,055,535	1,074,670	990,073	984,567	972,777	1,013,647	1,049,853	1,043,291	2,506,486	12,356,099	(1,454,089)
Benefits	8,615,848	160,345	243,695	788,072	815,401	595,942	593,587	588,410	608,767	599,083	606,858	629,803	1,531,199	7,561,162	(1,054,686)
Purchased Services	4,228,835	68,506	362,161	130,163	441,297	398,657	249,253	315,505	155,654	296,813	342,577	301,097	381,433	3,444,116	(784,719)
Supplies & Materials	1,376,789	121,785	124,931	134,168	73,928	84,960	30,464	91,923	44,387	93,165	79,192	46,905	102,848	1,028,636	(348,153)
Capital Outlay			9,133	6,383										15,516	15,516
Other Objects (inc. loan pmts)	894,870	152	215,411	9,359	10,454	545	1,934	8,404	2,194	1,856	9,502	1,874	592,700	844,593	(60,187)
Transfers	1,841,000												1,841,000	1,850,502	9,502
Contingency	1,000,000													1,000,000	0
Total Expenditures	31,767,530	612,752	1,303,579	2,184,201	2,196,615	2,094,714	1,865,311	1,988,809	1,783,759	2,004,564	2,087,982	2,022,770	6,955,666	27,100,722	(4,686,808)
Monthly Fund Balance	0	5,731,380	4,577,966	3,683,847	(461,368)	6,569,825	(93,464)	3,913,664	(90,515)	(398,497)	(513,974)	(191,978)	(6,557,856)	4,276,398	
Accumulated Fund Balance	0	6,731,380	11,309,346	14,993,193	14,531,825	21,101,650	21,008,166	24,921,830	24,831,315	24,432,818	23,918,844	23,726,868	17,169,072	4,276,398	
% of Budgeted Resources		23.12%	18.51%	18.47%	5.46%	27.27%	5.98%	18.59%	5.33%	5.06%	4.95%	5.76%	1.25%	98.77%	
% of Budgeted Requirements		1.93%	4.10%	6.86%	6.91%	6.59%	5.87%	6.26%	5.62%	6.91%	6.97%	6.37%	21.90%	85.31%	