Morrow County School District General Fund

6/30/2019

Statement of 2018-2019 Anticipated Revenue

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	$ 7,500,000	$ 7,708,822		$ 7,708,822	$ 208,822
1112 Prior Years' Levy*	110,000	206,296		206,296	96,296
1190 Penalties and Interest on Taxes	2,000	4,675	-	4,675	2,675
1500 Earnings on Investments	135,000	262,443	-	262,443	127,443
1920 Donations	250,000	312,378		312,378	62,378
1960 Recovery of Prior Years' Exp	50,000	66,090	-	66,090	16,090
1990 Miscellaneous	60,000	122,595	-	122,595	62,595
1992 Medicaid Reimbursement	80,000	80,000		80,000	-
2101 County School Fund	27,000	27,460		27,460	460
2800 Revenue in Lieu of Taxes	145,000	173,893	-	173,893	28,893
3101 State School Support Fund*	17,047,000	17,071,540	-	17,071,540	24,540
2018 BSSF Estimated Reconciliation		*557,979*		*557,979*	*557,979*
2018 Small High School Reconciliation		*(7,405)*		*(7,405)*	*(7,405)*
2019 Small High School		*114,887*		*114,887*	*114,887*
3103 Common School Fund*	229,000	191,924		191,924	(37,076)
3199 Other Unrestricted Grants-In-Aid		3,846		3,846	3,846
3299 Restricted Grants in Aid (State)			-	-	-
4505 Restricted Grant	-		-	-	-
4510 Restricted behalf IRS interest QSCB	50,000	54,122		54,122	4,122
4703 Special Ed SPR&I Grant	3,396	-		-	(3,396)
4801 Fed Forest Fees	30,000	40,745		40,745	10,745
5200 Interfund Transfers	-			-	-
Total Revenue	**$ 25,718,396**	**$ 26,992,290**	**$ -**	**$ 26,992,290**	**$ 1,273,894**
5400 Beginning Fund Balance	3,000,000	3,827,776		3,827,776	827,776
TOTAL RESOURCES	**$ 28,718,396**	**$ 30,820,066**	**$ -**	**$ 30,820,066**	**$ 2,101,670**

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	$ 26,992,290
2018 Estimated Expenditures	26,476,522
Revenues Over (Under) Expenditures	515,768
Beginning Fund Balance	3,827,776
Projected Ending Fund Balance	4,343,544
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	$ 17,125,767
May 6, 2019 BSSF Estimate	$ 17,071,540
Difference	$ 24,540

Estimates are based on 2,280 enrollment

Morrow County School District **6/30/2019**

STATEMENT OF 2018-2019 ANTICIPATED EXPENDITURES

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	$ 2,398,418	$ 1,913,253		$ 485,165
Center 001: Transfers	1,190,000	10,439	940,000	239,561
Center 001: Debt Service	177,900	57,700		120,200
Center 002: Transportation	1,035,900	941,693		94,207
Center 003: Maintenance	1,280,521	1,188,193	2,899	89,429
Center 004: Special Education	3,808,528	3,395,390	88,336	324,802
Center 103: Irrigon Elementary	1,853,472	1,780,071		73,401
Center 104: A.C. Houghton Elementary	2,332,010	2,179,574		152,436
Center 105: Windy River Elementary	1,912,005	1,940,443		(28,438)
Center 108: Sam Boardman Elementary	2,869,226	2,719,620		149,606
Center 110: Heppner Elementary	1,476,710	1,539,859		(63,149)
Center 150: Irrigon Jr/Sr High School	2,920,672	2,701,988		218,684
Center 604: Heppner Jr/Sr High School	1,975,736	1,825,885		149,851
Center 612: Riverside Jr/Sr High School	3,487,298	3,251,179		236,119
Total Expenditures	**28,718,396**	**25,445,287**	**1,031,235**	**2,241,874**
Contingency		-	-	-
TOTAL	**$ 28,718,396**	**$ 25,445,287**	**$ 1,031,235**	**$ 2,241,874**

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	$ 16,667,240	$ 15,342,926		$ 1,324,314
2000 Support Services	10,683,256	10,034,222	91,235	557,799
5000 Debt Service	177,900	57,700		120,200
5000 Transfer of Funds	1,190,000	10,439	940,000	239,561
6000 Contingency	-			-
Total Expenditures	**28,718,396**	**25,445,287**	**1,031,235**	**2,241,874**
7000 Fund Balance	-			
TOTAL	**$ 28,718,396**	**$ 25,445,287**	**$ 1,031,235**	**$ 2,241,874**

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	$ 13,478,953	$ 12,841,762		$ 637,191
200 Payroll Taxes & Benefits	8,266,834	7,574,606		692,228
300 Purchased Services	4,078,134	3,649,200	88,336	340,598
400 Supplies and Materials	1,233,145	1,063,323	2,899	166,923
500 Capital Outlay	-			-
600 Other Objects	293,430	248,257		45,173
61X Debt Service	177,900	57,700		120,200
700 Interfund Transfers	1,190,000	10,439	940,000	239,561
800 Contingency	-	-		-
TOTAL	**$ 28,718,396**	**$ 25,445,287**	**$ 1,031,235**	**$ 2,241,874**

Morrow County School District - 2018-2019 **6/30/2019**

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	611,000		607,118	3,882
202	Title 1 C Migrant Education	90,000		67,772	22,228
203	Title III English Language Acquisition	87,744		73,570	14,174
204	IDEA	219,312	165	151,966	67,181
208	GEAR UP Grant	135,500	400	123,323	11,777
209	Title VI Rural Schools	45,000	71	35,766	9,163
210	RTI: Response to Intervention	-			-
212	Miscellaneous Grants	290,000	11,974	211,132	66,894
214	Star PSI	-	-		-
215	Measure 99 - Outdoor School	37,500	-	38,827	(1,327)
216	ESSA D&SI - PPD District Engagement	117,343	136	38,555	78,652
217	Title II A Teacher Quality	135,500	-	129,189	6,311
219	Measure 98 - High School Success	371,735		371,735	-
223	Food Service	1,212,056		1,122,593	89,463
230	Co-Curricular Activites	1,051,000		745,471	305,529
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	295,171	59,829
260	Technology fund	370,000	-	368,028	1,972
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	2,218,355	-	2,002,775	215,580
302	Debt Service: PERS Bond	712,791	-	712,692	99
450	Capital Project Fund	1,500,000		722,513	777,487
	Total Expenditures	**$ 11,860,725**	**$ 12,746**	**$ 7,818,196**	**$ 4,029,783**

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	605,517	607,118	(1,601)
202	Title 1 C Migrant Education	-	67,772	67,772	-
203	Title III English Language Acquisition	-	58,173	73,570	(15,397)
204	IDEA	-	151,665	151,966	(301)
208	GEAR UP Grant	213,232	50,355	123,323	140,264
209	Title VI Rural Schools		35,565	35,766	(201)
210	RTI: Response to Intervention		-		-
212	Miscellaneous Grants	45,558	361,303	211,132	195,729
214	Star PSI	-	-	-	-
215	Measure 99 - Outdoor School	-	33,894	38,827	(4,933)
216	ESSA D&SI - PPD District Engagement	-	17,601	38,555	(20,954)
217	Title II A Teacher Quality	-	115,000	129,189	(14,189)
219	Measure 98 - High School Success	-	365,570	371,735	(6,165)
223	Food Service	189,931	1,112,673	1,122,593	180,011
230	Co-Curricular Activites	138,852	726,263	745,471	119,644
235	Student Body Funds	323,452	-	-	323,452
240	Early Retiree Benefits - $200K transfer	12,658	363,228	295,171	80,715
260	Technology fund - $200K transfer	167,485	348,353	368,028	147,810
299	PERS Reserve	1,448,889	(50,361)	-	1,398,528
301	Debt Service: 2nd Bond Levy	197,959	2,582,096	2,002,775	777,280
302	Debt Service: PERS Bond	74,998	709,156	712,692	71,462
450	Capital Project Fund	947,596	698,458	722,513	923,541
	Total Resources	**$ 3,760,610**	**$ 8,352,281**	**$ 7,818,196**	**4,294,695**

* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTIRCT **GENERAL FUND** **2018-2019**

Monthly Revenue and Expenditure Summary

		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
SOURCE	**BUDGET**	**JULY**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**TOTAL**	**Over/(Under)**
Current Year Taxes	$ 7,500,000					7,245,306	18,069	40,856	20,759	85,324	274,447	15,374	8,687	7,708,822	208,822
Prior Year Taxes	110,000	52,276	20,597	18,568	6,710	12,964	2,031	14,499	8,871	36,493			33,287	206,296	96,296
Interest on Taxes	2,000			31	17	127	2,948	81	337	40	164	20	910	4,675	2,675
Earnings on Investments	135,000	15,314	16,172	15,987	15,449	18,105	28,099	28,698	24,689	3,574	25,555	25,928	44,873	262,443	127,443
Contributions & Donations from Priva	250,000					0	100,000		270		212,108			312,378	62,378
Recovery of Prior Yrs Expenditures	50,000				23,743	0	19,600	10,982			5,767		5,998	66,090	16,090
Medicaid Reimbursement	80,000					0							80,000	80,000	0
Miscellaneous	60,000			3,483	200	10,236	240	53,949	269	5,754	10,952		37,512	122,595	62,595
County School Funds	27,000	64		60	277	24,892	81	191	102		420		1,373	27,460	460
Revenue in Lieu of Taxes	145,000			0	170,698	0	3,196	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	1,475,531	1,434,199		17,071,540	24,540
Reconciliation of 2017-2018												557,979		557,979	557,979
Small High School Grant												107,482		107,482	107,482
Common School Fund	229,000					95,962							95,962	191,924	(37,076)
Restricted Grants in Aid (State)													3,846	3,846	3,846
Restricted behalf IRS interst 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	
Transfers														0	0
Total Revenue	25,718,396	2,881,994	1,443,095	1,444,455	1,623,420	8,819,034	1,585,706	1,560,698	1,466,739	1,613,422	2,004,944	2,140,982	407,314	26,992,290	1,262,424
Beginning Fund Balance	3,000,000	3,827,776												3,827,776	827,776
Total Resources	28,718,396	6,709,770	1,443,095	1,444,455	1,623,420	8,819,034	1,585,706	1,560,698	1,466,739	1,613,422	2,004,944	2,140,982	407,314	30,820,066	2,101,670
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	1,068,051	1,099,507	2,682,937	12,841,763	(637,190)
Benefits	8,266,834	133,940	181,190	618,250	649,547	624,760	619,775	611,130	622,789	650,518	635,558	643,923	1,583,226	7,574,606	(692,228)
Purchased Services	4,078,134	55,457	271,032	335,651	176,977	394,826	232,811	483,874	290,457	194,853	251,548	309,980	740,070	3,737,536	(340,598)
Supplies & Materials	1,233,145	49,004	106,919	88,981	97,505	101,053	27,748	43,316	82,989	88,539	112,157	153,879	111,233	1,063,323	(169,822)
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	1,394	6,956	56,230	305,957	(165,373)
Transfers	1,190,000										10,439		940,000	950,439	(239,561)
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	2,079,147	2,214,245	6,113,696	26,473,624	(2,244,772)
Monthly Fund Balance	0	6,018,835	573,733	(642,442)	(409,953)	6,629,911	(363,317)	(631,368)	(599,555)	(376,041)	(74,203)	(73,263)	(5,706,382)	4,346,442	
Accumulated Fund Balance	0	6,018,835	6,592,568	5,950,126	5,540,173	12,170,084	11,806,767	11,175,399	10,575,844	10,199,803	10,125,600	10,052,337	4,345,955	4,346,442	
% of Budgeted Resources		23.36%	5.02%	5.03%	5.65%	30.71%	5.52%	5.43%	5.11%	5.62%	6.98%	7.46%	1.42%	107.32%	
% of Budgeted Requirements		2.41%	3.03%	7.27%	7.08%	7.62%	6.79%	7.63%	7.20%	6.93%	7.24%	7.71%	21.29%	92.18%	