

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

9/30/2019

| 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              | 38,123               | 86,877               | 125,000              | -                   |
| 1190 Penalties and Interest on Taxes     | 4,000                | 72                   | 3,929                | 4,000                | -                   |
| 1500 Earnings on Investments             | 200,000              | 40,350               | 159,650              | 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               | 14,752               | 35,248               | 50,000               | -                   |
| 1990 Miscellaneous                       | 83,000               | 2,121                | 80,879               | 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              | -                    | 175,000              | 175,000              | -                   |
| 3101 State School Support Fund*          | 18,358,157           | 6,086,497            | 12,174,645           | 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               | -                   |
| 5200 Interfund Transfers                 | -                    |                      |                      | -                    | -                   |
| <b>Total Revenue</b>                     | <b>\$ 27,366,854</b> | <b>\$ 6,193,725</b>  | <b>\$ 21,087,798</b> | <b>\$ 27,281,523</b> | <b>\$ (97,015)</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>\$ 10,493,725</b> | <b>\$ 21,087,798</b> | <b>\$ 31,581,523</b> | <b>\$ (197,691)</b> |

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

|                                    |                         |
|------------------------------------|-------------------------|
| Revenues                           | \$ 27,281,523           |
| 2018 Estimated Expenditures        | <u>27,600,722</u>       |
| Revenues Over (Under) Expenditures | (319,199)               |
| Beginning Fund Balance             | <u>4,300,000</u>        |
| Projected Ending Fund Balance      | <u><u>3,980,801</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

9/30/2019

| Building Detail                         | Budget               | YTD Expenditures    | Encumbrances         | Free Balance        |
|---|----------------------|---------------------|----------------------|---------------------|
| Center 001: District Office             | \$ 2,506,713         | \$ 757,452          | \$ 1,012,406         | \$ 736,855          |
| 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            |                     | 989,535              | 90,115              |
| Center 003: Maintenance                 | 1,409,647            | 425,762             | 464,111              | 519,774             |
| Center 004: Special Education           | 3,749,189            | 320,998             | 662,272              | 2,765,919           |
| Center 103: Irrigon Elementary          | 1,965,962            | 265,981             | 1,758,790            | (58,809)            |
| Center 104: A.C. Houghton Elementary    | 2,395,409            | 307,464             | 2,155,577            | (67,632)            |
| Center 105: Windy River Elementary      | 2,088,378            | 287,594             | 1,939,697            | (138,913)           |
| Center 108: Sam Boardman Elementary     | 2,869,420            | 396,062             | 2,853,818            | (380,460)           |
| Center 110: Heppner Elementary          | 1,657,668            | 235,655             | 1,588,996            | (166,983)           |
| Center 150: Irrigon Jr/Sr High School   | 2,944,288            | 392,085             | 2,727,852            | (175,649)           |
| Center 604: Heppner Jr/Sr High School   | 2,016,782            | 229,676             | 1,759,843            | 27,263              |
| Center 612: Riverside Jr/Sr High School | 3,632,524            | 481,802             | 3,172,299            | (21,577)            |
| <b>Total Expenditures</b>               | <b>31,767,530</b>    | <b>4,100,531</b>    | <b>23,488,897</b>    | <b>4,178,102</b>    |
| Contingency                             |                      | -                   | -                    | -                   |
| <b>TOTAL</b>                            | <b>\$ 31,767,530</b> | <b>\$ 4,100,531</b> | <b>\$ 23,488,897</b> | <b>\$ 4,178,102</b> |

| FUNCTION                    | Budget               | YTD Expenditures    | Encumbrances         | Free Balance        |
|-----------------------------|----------------------|---------------------|----------------------|---------------------|
| 1000 Instructional Services | \$ 16,991,985        | \$ 1,551,873        | \$ 14,106,626        | \$ 1,333,485        |
| 2000 Support Services       | 11,323,645           | 2,548,658           | 6,978,571            | 1,796,417           |
| 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           |
| <b>TOTAL</b>                | <b>\$ 31,767,530</b> | <b>\$ 4,100,531</b> | <b>\$ 23,488,897</b> | <b>\$ 4,178,102</b> |

| OBJECTS                      | Budget               | YTD Expenditures    | Encumbrances         | Free Balance        |
|------------------------------|----------------------|---------------------|----------------------|---------------------|
| 100 Salaries                 | \$ 13,810,188        | \$ 1,725,260        | \$ 11,214,558        | \$ 870,370          |
| 200 Payroll Taxes & Benefits | 8,615,848            | 1,192,111           | 7,832,400            | (408,663)           |
| 300 Purchased Services       | 4,228,835            | 561,829             | 1,841,708            | 1,825,298           |
| 400 Supplies and Materials   | 1,376,789            | 380,884             | 166,064              | 829,842             |
| 500 Capital Outlay           | -                    | 15,525              | 30,137               | (45,662)            |
| 600 Other Objects            | 283,970              | 224,922             | 330                  | 58,718              |
| 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           |
| <b>TOTAL</b>                 | <b>\$ 31,767,530</b> | <b>\$ 4,100,531</b> | <b>\$ 23,488,897</b> | <b>\$ 4,178,102</b> |

Morrow County School District - 2017-2018

9/30/2019

**EXPENDITURES**

| Fund | Description                            | Budget               | Encumbrances        | YTD Expenditures  | Free Balance         |
|------|--|----------------------|---------------------|-------------------|----------------------|
| 201  | Title 1 A                              | 486,650              | 492,348             | 47,122            | (52,819)             |
| 202  | Title 1 C Migrant Education            | 95,000               | 32,605              | 3,124             | 59,272               |
| 203  | Title III English Language Acquisition | 90,000               | 19,966              | 1,967             | 68,066               |
| 204  | IDEA                                   | 500,000              | 142,586             | 18,807            | 338,607              |
| 206  | Title IV                               | 40,000               | 2,253               | 38,511            | (764)                |
| 208  | GEAR UP Grant                          | 175,000              | 19,417              | 57,005            | 98,578               |
| 209  | Title VI Rural Schools                 | 49,500               | 6,308               | 23,570            | 19,622               |
| 212  | Miscellaneous Grants                   | 451,500              | 114,427             | 22,775            | 314,298              |
| 215  | Measure 99 - Outdoor School            | 71,890               | 921                 | 11,535            | 59,434               |
| 216  | ESSA D&SI - PPD District Engagement    | 117,343              | 74,118              | 16,816            | 26,409               |
| 217  | Title II A Teacher Quality             | 100,000              | 8,470               | 22,966            | 68,564               |
| 219  | Measure 98 - High School Success       | 371,735              | 257,897             | 39,219            | 74,619               |
| 221  | HJSH Donations/Mini-Grants             |                      | -                   |                   | -                    |
| 222  | RJSH Donations/Mini-Grants             |                      | 2,558               | 1,773             | (4,332)              |
| 223  | Food Service                           | 1,241,414            | 339,567             | 86,502            | 815,345              |
| 230  | Co-Curricular Activites                | 1,036,000            | 467,259             | 73,225            | 495,516              |
| 235  | Student Body Funds                     | 852,000              |                     | -                 | 852,000              |
| 240  | Early Retiree Benefits                 | 355,000              | -                   | 71,057            | 283,943              |
| 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            | 202,730             | 61,274            | 1,335,997            |
|      |  |                      |                     |                   |                      |
|      |  |                      |                     |                   |                      |
|      | <b>Total Expenditures</b>              | <b>\$ 13,329,613</b> | <b>\$ 2,187,942</b> | <b>\$ 725,956</b> | <b>\$ 10,415,714</b> |

**RECAP**

| Fund | Description                            | Beginning Balance   | YTD Receipts      | Expenditures      | Ending Balance   |
|------|--|---------------------|-------------------|-------------------|------------------|
| 201  | Title 1 A                              | -                   |                   | 47,122            | (47,122)         |
| 202  | Title 1 C Migrant Education            | -                   |                   | 3,124             | (3,124)          |
| 203  | Title III English Language Acquisition | -                   |                   | 1,967             | (1,967)          |
| 204  | IDEA                                   | -                   |                   | 18,807            | (18,807)         |
| 206  | Title IV                               |                     | 33,342            | 38,511            | (5,169)          |
| 208  | GEAR UP Grant                          | 237,465             | 2,166             | 57,005            | 182,626          |
| 209  | Title VI Rural Schools                 |                     |                   | 23,570            | (23,570)         |
| 212  | Miscellaneous Grants                   | 210,887             | 3,982             | 22,775            | 192,094          |
| 215  | Measure 99                             | 17                  |                   | 11,535            | (11,518)         |
| 216  | ESSA D&SI - PPD District Engagement    | -                   |                   | 16,816            | (8,378)          |
| 217  | Title II A Teacher Quality             | -                   |                   | 22,966            | (22,966)         |
| 219  | Measure 98                             | -                   | -                 | 39,219            | (39,219)         |
| 221  | HJSH Donations/Mini-Grants             | -                   | 1,310             | -                 | 1,310            |
| 222  | RJSH Donations/Mini-Grants             | -                   | 8,765             | 1,773             | 6,992            |
| 223  | Food Service                           | 180,573             | 43,915            | 86,502            | 137,986          |
| 230  | Co-Curricular Activites                | 87,362              | 1,264             | 73,225            | 15,401           |
| 235  | Student Body Funds                     | 344,697             |                   | -                 | 344,697          |
| 240  | Early Retiree Benefits                 | 80,714              | 29,923            | 71,057            | 39,580           |
| 260  | Technology fund                        | 147,811             |                   | 128,708           | 19,103           |
| 299  | PERS Reserve                           | 1,448,889           | (124,561)         | -                 | 1,324,328        |
| 301  | Debt Service: 2nd Bond Levy            | 579,321             | 9,527             | -                 | 588,848          |
| 302  | Debt Service: PERS Bond                | 28,792              | 265,296           | -                 | 294,088          |
| 450  | Capital Project Fund                   | 923,540             | 36,679            | 61,274            | 898,945          |
|      |  |                     |                   |                   |                  |
|      |  |                     |                   |                   |                  |
|      | <b>Total Resources</b>                 | <b>\$ 4,270,068</b> | <b>\$ 311,608</b> | <b>\$ 725,956</b> | <b>3,855,720</b> |

\* Balances are pre-audit.

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

30-Sep-19

2019-2020

| SOURCE                                 | BUDGET            | Actual<br>JULY   | Actual<br>AUG     | Actual<br>SEP     | Projected<br>OCT  | Projected<br>NOV  | Projected<br>DEC  | Projected<br>JAN  | Projected<br>FEB  | Projected<br>MAR  | Projected<br>APR  | Projected<br>MAY  | Projected<br>JUNE  | TOTAL             | Over/(Under)       |
|--|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| Current Year Taxes                     | \$ 7,675,000      |                  |                   |                   |                   | 7,071,223         | 129,751           | 29,483            | 54,353            | 64,304            | 18,265            | 18,140            | 114,481            | 7,500,000         | (175,000)          |
| Prior Year Taxes                       | 125,000           |                  | 20,097            | 18,027            | 4,047             | 23,385            | 1,843             | 3,294             | 10,859            | 2,304             | 3,913             | 2,743             | 11,238             | 101,749           | (23,251)           |
| Interest on Taxes                      | 4,000             |                  | 39                | 32                | 49                | 137               | 1,694             | 84                | 62                | 81                | (33)              | 20                | 0                  | 2,165             | (1,835)            |
| Earnings on Investments                | 200,000           |                  | 20,570            | 19,780            | 9,578             | 11,727            | 16,787            | 18,277            | 16,008            | 17,496            | 19,701            | 19,519            | 19,310             | 188,753           | (11,247)           |
| Contributions & Donations from Private | 312,377           |                  |                   | 0                 |                   | 0                 | 100,000           |                   |                   |                   |                   | 150,000           |                    | 250,000           | (62,377)           |
| Services Provided Other Districts      |                   |                  | 3,749             | 7,936             |                   |                   |                   |                   |                   |                   |                   |                   |                    | 11,684            | 11,684             |
| Recovery of Prior Yrs Expenditures     | 50,000            |                  | 14,752            | 0                 | 16,924            | 18,344            |                   | 29,811            |                   |                   |                   | 6,875             | 2,861              | 89,567            | 39,567             |
| Medicaid Reimbursement                 | 80,000            |                  | 0                 | 0                 |                   |                   |                   |                   |                   |                   |                   |                   | 84,000             | 84,000            | 4,000              |
| Miscellaneous                          | 83,000            |                  | 1,060             | 1,061             | 1,297             | 226               | 5                 | 259               | 0                 | 500               | 4,298             | 4,789             | 17,000             | 30,495            | (52,505)           |
| County School Funds                    | 27,000            |                  | 67                | 60                | 103               | 18,344            | 460               | 112               | 222               | 229               | 4,012             | 73                | 1,090              | 24,772            | (2,228)            |
| Revenue in Lieu of Taxes               | 175,000           |                  |                   | 0                 | 143,618           | 0                 | 134               | 0                 |                   |                   | 2,699             |                   |                    | 146,451           | (28,549)           |
| State School Support Fund              | 18,358,157        | 3,044,132        | 1,521,212         | 1,521,153         | 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           | (12,749)           |
| Restricted Grants in Aid (State)       |                   |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | 3,846              | 3,846             | 3,846              |
| Restricted behalf IRS interest QSCB    | 50,000            |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | 50,000             | 50,000            | 0                  |
| Special Ed SPR&I Grant                 | 3,396             |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | 3,396              | 3,396             | 0                  |
| Federal Forest Fees                    | 30,000            |                  |                   |                   |                   |                   |                   |                   |                   |                   | 7,386             |                   |                    | 7,386             | 0                  |
| Transfers                              |                   |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    | 0                 | 0                  |
| <b>Total Revenue</b>                   | <b>27,366,854</b> | <b>3,044,132</b> | <b>1,581,545</b>  | <b>1,568,048</b>  | <b>1,696,769</b>  | <b>8,664,539</b>  | <b>1,771,827</b>  | <b>1,602,473</b>  | <b>1,693,244</b>  | <b>1,606,067</b>  | <b>1,574,008</b>  | <b>1,830,794</b>  | <b>397,810</b>     | <b>27,038,642</b> | <b>(309,444)</b>   |
| Beginning Fund Balance                 | 4,400,676         | 4,300,000        | 4,300,000         | 4,300,000         |                   |                   |                   | 4,300,000         |                   |                   |                   |                   |                    | 4,300,000         | (100,676)          |
| <b>Total Resources</b>                 | <b>31,767,530</b> | <b>7,344,132</b> | <b>5,881,545</b>  | <b>5,868,048</b>  | <b>1,696,769</b>  | <b>8,664,539</b>  | <b>1,771,827</b>  | <b>5,902,473</b>  | <b>1,693,244</b>  | <b>1,606,067</b>  | <b>1,574,008</b>  | <b>1,830,794</b>  | <b>397,810</b>     | <b>31,338,642</b> | <b>(428,888)</b>   |
| <b>REQUIREMENTS</b>                    |                   |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |                   |                    |
| Salaries                               | \$ 13,810,188     | \$ 260,964       | 348,248           | 1,116,048         | 1,055,535         | 1,014,610         | 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           | 615,401           | 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         | 69,506           | 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            | 44,367            | 93,165            | 79,192            | 46,905            | 102,848            | 1,028,636         | (348,153)          |
| Capital Outlay                         |                   |                  | 9,133             | 6,393             |                   |                   |                   |                   |                   |                   |                   |                   |                    | 15,526            | 15,526             |
| Other Objects (inc. loan pmts)         | 894,870           | 152              | 215,411           | 9,359             | 10,454            | 545               | 1,934             | 8,404             | 2,194             | 1,856             |                   | 1,674             | 592,700            | 844,683           | (50,187)           |
| Transfers                              | 1,841,000         |                  |                   |                   |                   |                   |                   |                   |                   |                   | 9,502             |                   | 1,841,000          | 1,850,502         | 9,502              |
| Contingency                            | 1,000,000         |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    | 0                 | (1,000,000)        |
| <b>Total Expenditures</b>              | <b>31,767,530</b> | <b>612,752</b>   | <b>1,303,579</b>  | <b>2,184,201</b>  | <b>2,196,615</b>  | <b>2,094,714</b>  | <b>1,865,311</b>  | <b>1,988,809</b>  | <b>1,783,759</b>  | <b>2,004,564</b>  | <b>2,087,982</b>  | <b>2,022,770</b>  | <b>6,955,666</b>   | <b>27,100,722</b> | <b>(4,666,808)</b> |
| <b>Monthly Fund Balance</b>            | <b>0</b>          | <b>6,731,380</b> | <b>4,577,966</b>  | <b>3,683,847</b>  | <b>(499,846)</b>  | <b>6,569,825</b>  | <b>(93,484)</b>   | <b>3,913,664</b>  | <b>(90,515)</b>   | <b>(398,497)</b>  | <b>(513,974)</b>  | <b>(191,976)</b>  | <b>(6,557,856)</b> | <b>4,237,920</b>  |                    |
| <b>Accumulated Fund Balance</b>        | <b>0</b>          | <b>6,731,380</b> | <b>11,309,346</b> | <b>14,993,193</b> | <b>14,493,347</b> | <b>21,063,172</b> | <b>20,969,688</b> | <b>24,883,352</b> | <b>24,792,837</b> | <b>24,394,340</b> | <b>23,880,366</b> | <b>23,688,390</b> | <b>17,130,534</b>  | <b>4,237,920</b>  |                    |
| <b>% of Budgeted Resources</b>         |                   | 23.12%           | 18.51%            | 18.47%            | 5.34%             | 27.27%            | 5.58%             | 18.58%            | 5.33%             | 5.06%             | 4.95%             | 5.76%             | 1.25%              | 98.65%            |                    |
| <b>% of Budgeted Requirements</b>      |                   | 1.93%            | 4.10%             | 6.88%             | 6.91%             | 6.59%             | 5.87%             | 6.26%             | 5.62%             | 6.31%             | 6.57%             | 6.37%             | 21.90%             | 85.31%            |                    |