

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

11/30/2019

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 7,675,000	\$ 8,044,412		\$ 8,044,412	\$ 369,412
1112 Prior Years' Levy*	125,000	58,990	66,010	125,000	-
1190 Penalties and Interest on Taxes	4,000	725	3,275	4,000	-
1500 Earnings on Investments	200,000	75,744	124,256	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	50,025	(25)	50,000	-
1990 Miscellaneous	83,000	2,370	80,630	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	162,119	12,881	175,000	-
3101 State School Support Fund*	18,358,157	9,060,937	9,200,205	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	-			-	-
<b>Total Revenue</b>	<b>\$ 27,366,854</b>	<b>\$ 17,467,415</b>	<b>\$ 10,183,803</b>	<b>\$ 27,651,218</b>	<b>\$ 272,680</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>\$ 21,767,415</b>	<b>\$ 10,183,803</b>	<b>\$ 31,951,218</b>	<b>\$ 172,004</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 27,651,218
2018 Estimated Expenditures	<u>27,600,722</u>
Revenues Over (Under) Expenditures	50,495
Beginning Fund Balance	<u>4,300,000</u>
Projected Ending Fund Balance	<u><u>4,350,495</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

11/30/2019

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,506,713	\$ 1,264,877	\$ 930,093	\$ 311,743
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	589,304	392,534	427,809
Center 004: Special Education	3,749,189	444,826	411,143	2,893,220
Center 103: Irrigon Elementary	1,965,962	610,628	1,415,150	(59,816)
Center 104: A.C. Houghton Elementary	2,395,409	761,678	1,768,221	(134,490)
Center 105: Windy River Elementary	2,088,378	684,796	1,581,000	(177,418)
Center 108: Sam Boardman Elementary	2,869,420	970,477	2,253,747	(354,804)
Center 110: Heppner Elementary	1,657,668	562,825	1,278,170	(183,327)
Center 150: Irrigon Jr/Sr High School	2,944,288	957,094	2,228,024	(240,830)
Center 604: Heppner Jr/Sr High School	2,016,782	584,948	1,442,105	(10,271)
Center 612: Riverside Jr/Sr High School	3,632,524	1,145,405	2,601,723	(114,604)
<b>Total Expenditures</b>	<b>31,767,530</b>	<b>8,608,759</b>	<b>19,664,481</b>	<b>3,494,290</b>
Contingency		-	-	-
<b>TOTAL</b>	<b>\$ 31,767,530</b>	<b>\$ 8,608,759</b>	<b>\$ 19,664,481</b>	<b>\$ 3,494,290</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 16,991,985	\$ 4,551,203	\$ 11,435,483	\$ 1,005,299
2000 Support Services	11,323,645	4,057,556	5,825,298	1,440,790
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>\$ 8,608,759</b>	<b>\$ 19,664,481</b>	<b>\$ 3,494,290</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 13,810,188	\$ 4,042,835	\$ 9,066,543	\$ 700,810
200 Payroll Taxes & Benefits	8,615,848	2,694,506	6,095,584	(174,242)
300 Purchased Services	4,228,835	1,067,695	1,988,146	1,172,994
400 Supplies and Materials	1,376,789	560,623	80,296	735,870
500 Capital Outlay	-	15,525	30,137	(45,662)
600 Other Objects	283,970	227,576	75	56,320
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>\$ 8,608,759</b>	<b>\$ 19,664,481</b>	<b>\$ 3,494,290</b>

## Morrow County School District - 2019-2020

11/30/2019

## EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	486,650	387,918	137,193	(38,461)
202	Title 1 C Migrant Education	95,000	70,639	14,434	9,927
203	Title III English Language Acquisition	90,000	17,347	13,745	58,908
204	IDEA	500,000	113,036	45,990	340,974
206	Title IV	40,000	21	54,676	(14,697)
208	GEAR UP Grant	175,000	13,486	79,024	82,490
209	Title VI Rural Schools	49,500	-	30,148	19,352
212	Miscellaneous Grants	451,500	48,932	43,294	359,274
213	YTP	-	21,784	-	(21,784)
215	Measure 99 - Outdoor School	71,890	-	24,875	47,015
216	ESSA D&SI - PPD District Engagement	117,343	65,641	85,350	(33,648)
217	Title II A Teacher Quality	100,000	-	24,147	75,853
218	Career Pathways Grants (CTE)	-	-	18	(18)
219	Measure 98 - High School Success	371,735	241,314	60,842	69,579
221	HJSH Donations/Mini-Grants	-	1,300	-	(1,300)
222	RJSH Donations/Mini-Grants	-	14,530	4,328	(18,858)
223	Food Service	1,241,414	291,025	336,468	613,921
230	Co-Curricular Activites	1,036,000	300,653	290,764	444,583
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	355,000	-	123,803	231,197
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	108,733	190,096	1,301,171
	<b>Total Expenditures</b>	<b>\$ 13,329,613</b>	<b>\$ 1,696,359</b>	<b>\$ 1,692,416</b>	<b>\$ 9,940,838</b>

## RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	47,122	137,193	(90,071)
202	Title 1 C Migrant Education	-	-	14,434	(14,434)
203	Title III English Language Acquisition	-	1,967	13,745	(11,778)
204	IDEA	-	-	45,990	(45,990)
206	Title IV	-	36,522	54,676	(18,154)
208	GEAR UP Grant	237,465	2,166	79,024	160,607
209	Title VI Rural Schools	-	23,589	30,148	(6,559)
212	Miscellaneous Grants	210,887	21,432	43,294	189,025
215	Measure 99	17	-	24,875	(24,858)
216	ESSA D&SI - PPD District Engagement	-	-	85,350	(8,378)
217	Title II A Teacher Quality	-	22,966	24,147	(1,181)
219	Measure 98	-	39,219	60,842	(21,623)
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	351,669	336,468	195,774
230	Co-Curricular Activites	87,362	1,736	290,764	(201,666)
235	Student Body Funds	344,697	-	-	344,697
240	Early Retiree Benefits	80,714	50,946	123,803	7,857
260	Technology fund	147,811	57,125	133,222	71,714
299	PERS Reserve	1,448,889	(67,411)	-	1,381,478
301	Debt Service: 2nd Bond Levy	579,321	1,560,963	-	2,140,284
302	Debt Service: PERS Bond	28,792	333,163	-	361,955
450	Capital Project Fund	923,540	37,679	190,096	771,123
	<b>Total Resources</b>	<b>\$ 4,270,068</b>	<b>\$ 2,540,443</b>	<b>\$ 1,692,416</b>	<b>5,118,095</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	Projected DEC	Projected 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	203,781	65,483	65,482	98,348	48,265	48,140	210,481	8,804,392	1,129,392
Prior Year Taxes	125,000			18,027	15,490	5,377	1,843	3,294	10,859	2,304	3,913	2,743	11,238	95,184	(29,816)
Interest on Taxes	4,000			39	654	0	1,694	84	62	81	(93)	20	2,633	(1,367)	
Earnings on Investments	200,000			19,780	17,560	16,774	16,787	18,277	16,008	17,496	19,701	19,519	19,310	201,782	1,782
Contributions & Donations from Private Services Provided Other Districts	312,377			0	0	0	100,000	0	0	0	0	150,000	0	250,000	(62,377)
Recovery of Prior Yrs Expenditures	50,000			7,936	0	0	29,811	0	0	0	0	6,875	2,861	82,682	32,682
Medicaid Reimbursement	80,000			0	28,383	0	0	0	0	0	0	0	84,000	84,000	4,000
Miscellaneous	83,000			1,060	125	0	5	259	0	500	4,298	4,789	17,000	29,097	(53,903)
County School Funds	27,000			67	460	0	460	112	222	229	4,012	73	1,090	6,325	(20,675)
Revenue in Lieu of Taxes	175,000			0	159,431	2,971	134	0	1,295,275	1,295,275	1,295,275	1,295,275	1,295,275	155,235	(9,765)
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	1,295,275	1,295,275	1,295,275	1,295,275	1,295,275	1,295,275	17,126,331	(1,231,826)
Small High School Grant	193,924								90,587			107,482	90,588	107,482	107,482
Common School Fund													3,846	3,846	3,846
Restricted Grants in Aid (State)													50,000	50,000	0
Restricted behalf IRS Interst.QSCB	50,000												3,396	3,396	0
Special Ed SPR&I Grant	3,396												7,386	7,386	0
Federal Forest Fees	30,000														
Transfers															0
Total Revenue	27,366,854	3,044,132	1,581,545	1,588,048	2,216,614	9,116,868	1,845,857	1,412,595	1,498,495	1,414,233	1,378,130	1,634,916	493,870	27,212,630	(135,456)
Beginning Fund Balance	4,400,676	4,350,495	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	4,350,495	(50,181)
Total Resources	31,767,530	7,394,627	5,881,545	5,888,048	6,516,614	13,416,868	1,845,857	5,712,595	1,498,495	1,414,233	1,378,130	1,634,916	493,870	31,563,125	(204,405)
REQUIREMENTS															
Salaries	\$ 13,810,188	\$ 260,964	348,248	1,116,048	1,055,535	1,144,046	990,073	984,567	972,777	1,013,647	1,049,853	1,043,291	2,506,486	12,485,535	(1,324,653)
Benefits	8,615,848	160,345	243,695	788,072	615,401	749,700	593,587	588,410	608,767	599,083	606,858	629,803	1,531,199	7,714,920	(900,928)
Purchased Services	4,228,835	69,506	362,161	130,163	441,297	350,928	249,253	315,505	155,654	296,813	342,577	301,097	381,433	3,396,387	(832,448)
Supplies & Materials	1,376,789	121,785	124,931	134,188	73,928	64,943	30,464	91,923	44,367	83,165	79,192	46,905	102,848	1,008,519	(368,170)
Capital Outlay		9,133		6,383										15,526	15,526
Other Objects (inc. loan prmts)	894,870	152	215,411	9,359	10,454	822	1,934	8,404	2,184	1,856	9,502	1,674	592,700	844,960	(49,910)
Transfers	1,841,000												1,841,000	1,850,502	9,502
Contingency	1,000,000														0
Total Expenditures	31,767,530	612,752	1,303,579	2,184,201	2,196,615	2,310,439	1,865,311	1,988,809	1,783,759	2,004,564	2,087,982	2,022,770	6,955,666	27,316,447	(4,451,083)
Monthly Fund Balance	0	6,781,875	4,577,966	3,663,847	4,319,999	11,106,429	(19,454)	3,723,786	(285,264)	(590,331)	(709,852)	(387,854)	(6,461,856)	4,246,677	
Accumulated Fund Balance	0	6,781,875	11,359,841	15,043,868	19,363,687	30,470,116	30,450,662	34,174,448	33,889,184	33,298,853	32,589,001	32,201,147	25,739,291	4,246,677	
% of Budgeted Resources		23.28%	18.51%	18.47%	20.51%	42.23%	5.81%	17.98%	4.72%	4.45%	4.34%	5.15%	1.55%	99.36%	
% of Budgeted Requirements		1.93%	4.10%	6.86%	6.91%	7.27%	5.67%	6.26%	5.62%	6.31%	6.57%	6.37%	21.90%	85.98%	