

Morrow County School District General Fund  
Statement of 2020-21 Anticipated Revenue

9/30/2020

Account	Budget	YTD Revenue	Anticipated	Total	+/- Budget
1111 Current Year's Levy*	\$ 9,105,907	\$ -	9,105,907	\$ 9,105,907	\$ -
1112 Prior Years' Levy*	125,000	-	125,000	125,000	-
1190 Penalties and Interest on Taxes	4,000	-	4,000	4,000	-
1500 Earnings on Investments	100,000	6,605	93,395	100,000	-
1920 Donations	312,377	25,000	312,377	337,377	25,000
1941 Services Provided Other Districts	-	-	-	-	-
1960 Recovery of Prior Years' Expense	50,000	-	50,000	50,000	-
1990 Miscellaneous	83,000	9,550	73,450	83,000	-
1992 Medicaid Reimbursement	120,000	-	120,000	120,000	-
2101 County School Fund	27,000	-	27,000	27,000	-
2800 Revenue in Lieu of Taxes	175,000	-	175,000	175,000	-
3101 State School Support Fund*	17,744,779	5,608,522	12,136,257	17,744,779	-
2019 BSSF Estimated Reconciliation		-	-	-	-
2019 Small High School Reconciliation		-	-	-	-
2020 Small High School		-	-	-	-
3103 Common School Fund*	193,924	-	193,924	193,924	-
4510 Restricted behalf IRS interest QSCB	33,000	-	33,000	33,000	-
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	41,000	-	41,000	41,000	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	1,400,000	-	1,400,000	1,400,000	-
<b>Total Revenue</b>	<b>\$ 29,518,383</b>	<b>\$ 5,649,677</b>	<b>\$ 23,893,706</b>	<b>\$ 29,543,383</b>	<b>\$ 25,000</b>
5400 Beginning Fund Balance	3,400,000	3,367,853		3,367,853	(32,147)
<b>TOTAL RESOURCES</b>	<b>\$ 32,918,383</b>	<b>\$ 9,017,530</b>	<b>\$ 23,893,706</b>	<b>\$ 32,911,236</b>	<b>\$ (7,147)</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 29,543,383
2021 Estimated Expenditures	<u>29,540,432</u>
Revenues Over (Under) Expenditures	2,951
Beginning Fund Balance	<u>3,367,853</u>
Projected Ending Fund Balance	<u>3,370,804</u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

July 31, 2020 BSSF Estimate \$ 17,537,484

Difference \$ 207,295

Estimates are based on 2,266 enrollment

Morrow County School District  
STATEMENT OF 2020-21 ANTICIPATED EXPENDITURES

9/30/2020

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,556,604	\$ 800,561	\$ 1,011,146	\$ 744,897
Center 001: Transfers	66,000	-	-	66,000
Center 001: Debt Service	118,000	-	-	118,000
Center 001: Contingency	1,230,000	-	-	1,230,000
Center 002: Transportation	1,079,650	74,498	1,995,502	(990,350)
Center 003: Maintenance	1,441,080	263,991	445,474	731,615
Center 004: Special Education	1,550,554	294,550	801,317	454,687
Center 103: Irrigon Elementary	2,677,682	279,955	1,947,809	449,918
Center 104: A.C. Houghton Elementary	2,964,042	287,057	2,142,440	534,545
Center 105: Windy River Elementary	2,698,922	296,879	2,220,204	181,839
Center 108: Sam Boardman Elementary	3,809,139	359,502	2,680,544	769,093
Center 110: Heppner Elementary	2,264,863	253,936	1,749,827	261,100
Center 150: Irrigon Jr/Sr High School	3,628,437	412,818	2,852,337	363,282
Center 604: Heppner Jr/Sr High School	2,277,355	238,616	1,799,425	239,315
Center 612: Riverside Jr/Sr High School	4,326,055	459,490	3,274,757	591,808
<b>Total Expenditures</b>	<b>32,688,383</b>	<b>4,021,853</b>	<b>22,920,782</b>	<b>5,745,749</b>
Contingency	230,000	-	-	230,000
<b>TOTAL</b>	<b>\$ 32,918,383</b>	<b>\$ 4,021,853</b>	<b>\$ 22,920,782</b>	<b>\$ 5,975,749</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 19,214,551	\$ 1,472,213	\$ 14,431,335	\$ 3,311,003
2000 Support Services	12,039,832	2,549,640	8,489,447	1,000,745
5000 Debt Service	118,000	-	-	118,000
6000 Transfer of Funds	316,000	-	-	316,000
6000 Contingency	1,230,000	-	-	1,230,000
<b>TOTAL</b>	<b>\$ 32,918,383</b>	<b>\$ 4,021,853</b>	<b>\$ 22,920,782</b>	<b>\$ 5,975,748</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 15,325,904	\$ 1,672,286	\$ 11,601,788	\$ 2,051,830
200 Payroll Taxes & Benefits	9,991,348	1,177,009	7,577,795	1,236,544
300 Purchased Services	4,194,635	496,049	2,344,303	1,354,283
400 Supplies and Materials	1,390,996	410,850	1,325,940	(345,793)
500 Capital Outlay	67,550	-	26,335	41,215
600 Other Objects	401,950	265,659	44,622	91,669
61X Debt Service	-	-	-	-
700 Interfund Transfers	316,000	-	-	316,000
800 Contingency	1,230,000	-	-	1,230,000
<b>TOTAL</b>	<b>\$ 32,918,383</b>	<b>\$ 4,021,853</b>	<b>\$ 22,920,782</b>	<b>\$ 5,975,748</b>

## Morrow County School District - 2020-2021

9/30/2020

## EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	579,470	510,046	46,245	23,179
202	Title 1 C Migrant Education	123,920	99,218	9,374	15,329
203	Title III English Language Acquisition	90,000	25,292	9,722	54,986
204	IDEA	500,000	111,906	46,088	342,006
206	Title IV	62,050	35,557	-	26,493
208	GEAR UP Grant	230,000	46,223	19,275	164,503
209	Title VI Rural Schools	49,500	-	-	49,500
212	Miscellaneous Grants	419,000	73,891	10,659	334,450
213	YTP	60,000	-	-	60,000
215	Measure 99 - Outdoor School	71,890	-	130	71,760
216	ESSA D&SI - PPD District Engagement	190,334	113,784	20,679	55,871
217	Title II A Teacher Quality	86,519	30,454	43,349	12,717
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	479,100	639,543	91,406	(251,850)
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	8,891	-	16,109
222	RJSH Donations/Mini-Grants	100,000	5,886	1,557	92,557
223	Food Service	1,311,318	1,042,374	189,218	79,726
230	Co-Curricular Activities	1,039,493	470,998	2,717	565,777
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	61,755	303,245
260	Technology fund	305,000	92,047	86,923	126,030
299	PERS Reserve	2,448,889	-	-	2,448,889
301	Debt Service: 2nd Bond Levy	2,075,000	-	-	2,075,000
302	Debt Service: PERS Bond	292,693	-	-	292,693
450	Capital Project Fund	1,187,000	86,106	22,712	1,078,182
	<b>Total Expenditures</b>	<b>\$ 12,998,401</b>	<b>\$ 3,392,217</b>	<b>\$ 661,807</b>	<b>\$ 8,944,377</b>

## RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	46,245	(46,245)
202	Title 1 C Migrant Education	-	-	9,374	(9,374)
203	Title III English Language Acquisition	-	-	9,722	(9,722)
204	IDEA	-	-	46,088	(46,088)
206	Title IV	-	-	-	-
208	GEAR UP Grant	166,517	7,699	19,275	154,941
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	243,246	13	10,659	232,600
213	YTP	-	-	-	-
215	Measure 99	-	-	130	(130)
216	ESSA D&SI - PPD District Engagement	-	-	20,679	(20,679)
217	Title II A Teacher Quality	-	-	43,349	(43,349)
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	91,406	(91,406)
220	IHS Donations/ Mini Grants	-	-	-	-
221	HJSH Donations/Mini-Grants	11,417	-	-	11,417
222	RJSH Donations/Mini-Grants	12,467	-	1,557	10,910
223	Food Service	290,885	(13)	189,218	101,655
230	Co-Curricular Activities	171,609	-	2,717	168,891
235	Student Body Funds	344,370	-	-	344,370
240	Early Retiree Benefits	(82,165)	26,800	61,755	(117,121)
260	Technology fund	214,306	-	86,923	127,384
299	PERS Reserve	1,448,889	99,548	-	1,548,437
301	Debt Service: 2nd Bond Levy	1,991,087	-	-	1,991,087
302	Debt Service: PERS Bond	622,446	-	-	622,446
450	Capital Project Fund	620,917	3,000	22,712	601,206
	<b>Total Resources</b>	<b>\$ 6,055,991</b>	<b>\$ 137,047</b>	<b>\$ 661,807</b>	<b>5,531,230</b>

\* Balances are pre-audit.

**MORROW COUNTY SCHOOL DISTRICT**  
**Monthly Revenue and Expenditure Summary**

**GENERAL FUND**

2020-2021

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Projected OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Overt/(Under)
Current Year Taxes	\$ 9,105,907				473,619	7,570,593	9,512	44,048	39,094	107,396	39,944	96,663	732,839	9,105,907	0
Prior Year Taxes	125,000	20,097	15,490	5,377	1,107	1,984	2,897	6,476	1,077	30,686	103,973	18,027	30,686	103,973	(18,027)
Interest on Taxes	4,000	39	4,000	654	0	2,768	85	125	75	125	10,000	10,000	222	3,968	(32)
Earnings on Investments	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000	(10,000)
Contributions & Donations from Private	312,377	25,000	25,000	0	100,000	0	100,000	0	200,000	0	0	0	12,377	337,377	25,000
Services Provided Other Districts	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recovery of Prior Yrs Expenditures	50,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	(2,000)
Medicaid Reimbursement	120,000	0	0	0	0	0	0	0	0	0	0	100,000	20,000	120,000	0
Miscellaneous	83,000	1,060	8,919	125	1,090	0	10,611	343	343	2,860	17,119	48,971	90,858	7,858	0
County School Funds	27,000	67	0	0	47	0	226	379	17,830	0	0	0	8,255	28,940	(60)
Revenue in Lieu of Taxes	175,000	0	159,437	2,971	0	0	0	0	0	0	0	0	12,598	175,000	0
State School Support Fund	17,744,779	2,787,862	1,435,268	2,184,671	2,184,671	9,114,094	1,648,637	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,097,440	29,276,767	(241,616)
Small High School Grant	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common School Fund	193,924	0	0	0	0	0	0	0	0	90,000	0	0	103,924	193,924	0
Restricted Grants in Aid (State)	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted behav IRS Interst OSCB	33,000	0	0	0	0	0	0	0	0	0	0	0	33,000	33,000	0
Special Ed SPR&I Grant	3,396	0	0	0	0	0	0	0	0	0	0	0	3,396	3,396	0
Federal Forest Fees	41,000	0	0	0	0	0	0	0	0	0	0	0	41,000	41,000	0
Transfers	1,400,000	0	0	0	0	0	0	0	0	0	0	0	1,400,000	1,400,000	0
Total Revenue	29,516,363	2,787,862	1,435,268	2,184,671	2,184,671	9,114,094	1,648,637	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,097,440	29,276,767	(241,616)
Beginning Fund Balance	3,400,000	0	0	0	0	0	0	0	0	0	0	0	0	3,400,000	0
Total Resources	32,916,363	2,787,862	1,435,268	2,184,671	2,184,671	9,114,094	1,648,637	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,097,440	29,276,767	(3,641,616)
<b>REQUIREMENTS</b>															
Salaries	\$ 15,325,904	\$ 262,271	314,769	1,095,246	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	3,075,365	15,087,671	(238,233)
Benefits	9,991,348	168,961	234,500	737,969	847,000	847,000	847,000	847,000	847,000	847,000	847,000	847,000	2,069,692	9,879,122	(112,226)
Purchased Services	4,194,635	65,153	814,773	116,123	441,297	350,928	457,153	407,497	300,000	300,000	300,000	300,000	610,447	3,863,370	(231,265)
Supplies & Materials	1,390,996	101,616	94,826	214,407	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	171,723	1,441,130	50,134
Capital Outlay	67,650	0	0	0	0	0	0	0	0	0	0	0	22,000	45,650	(22,000)
Other Objects (inc. loan prnts)	401,950	9,020	253,558	3,081	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	37,930	423,589	21,639
Transfers	1,841,000	0	0	0	0	0	0	0	0	0	0	0	0	1,841,000	0
Contingency	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0
Total Expenditures	34,213,363	607,021	1,212,427	2,166,825	2,697,297	2,606,928	2,713,163	2,685,497	2,566,000	2,566,000	2,566,000	2,636,557	5,846,727	30,840,432	(3,372,951)
Monthly Fund Balance	(1,295,000)	2,180,841	222,841	(732,901)	(512,626)	6,507,166	(1,063,522)	(1,073,586)	(830,966)	(868,146)	(1,254,845)	(1,388,637)	(2,749,287)	(1,563,665)	
Accumulated Fund Balance	(1,295,000)	885,841	1,108,692	375,780	(136,846)	6,370,320	5,306,798	4,233,213	3,402,247	2,534,104	1,279,259	(109,378)	(2,858,665)	(1,563,665)	
% of Budgeted Resources		8.47%	4.36%	4.36%	6.64%	27.66%	5.01%	4.90%	5.24%	5.13%	3.95%	3.75%	9.41%	88.54%	
% of Budgeted Requirements		1.77%	3.54%	5.33%	7.88%	7.62%	7.93%	7.85%	7.47%	7.47%	7.47%	7.71%	17.09%	90.14%	