

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

1/31/2021

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 9,105,907	\$ 8,675,689	430,218	\$ 9,105,907	\$ -
1112 Prior Years' Levy*	125,000	169,343	-	169,343	44,343
1190 Penalties and Interest on Taxes	4,000	1,842	2,158	4,000	-
1500 Earnings on Investments	100,000	50,401	49,599	100,000	-
1920 Donations	312,377	737,860	-	737,860	425,483
1941 Services Provided Other Districts	-	47,504	-	47,504	47,504
1960 Recovery of Prior Years' Expense	50,000	58,431	-	58,431	8,431
1990 Miscellaneous	83,000	44,981	38,019	83,000	-
1992 Medicaid Reimbursement	120,000	-	120,000	120,000	-
2101 County School Fund	27,000	27,735	(735)	27,000	-
2800 Revenue in Lieu of Taxes	175,000	180,708	(5,708)	175,000	-
3101 State School Support Fund*	17,744,779	11,643,589	6,101,190	17,744,779	-
2019 BSSF Estimated Reconciliation		-	-	-	-
2019 Small High School Reconciliation		-	-	-	-
2020 Small High School		-	-	-	-
3103 Common School Fund*	193,924	89,902	193,924	283,826	89,902
3105 Oregon Funding	-	45,000	-	45,000	45,000
4505 Restricted Grant	-	397,866	-	397,866	397,866
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>\$ 22,170,851</b>	<b>\$ 8,406,061</b>	<b>\$ 30,576,912</b>	<b>\$ 1,058,529</b>
5400 Beginning Fund Balance	3,400,000	3,397,953		3,397,953	(2,047)
<b>TOTAL RESOURCES</b>	<b>\$ 32,918,383</b>	<b>\$ 25,568,804</b>	<b>\$ 8,406,061</b>	<b>\$ 33,974,865</b>	<b>\$ 1,056,482</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 30,576,912
2021 Estimated Expenditures	<u>30,849,744</u>
Revenues Over (Under) Expenditures	(272,832)
Beginning Fund Balance	<u>3,397,953</u>
Projected Ending Fund Balance	<u>3,125,121</u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

July 31, 2020 BSSF Estimate	\$ 17,537,484
January 31, 2021 BSSF Estimate	\$ 17,664,295
Difference	\$ (126,811)

Estimates are based on 2,266 enrollment

Morrow County School District  
STATEMENT OF 2020-21 ANTICIPATED EXPENDITURES

1/31/2021

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,536,604	\$ 1,517,857	\$ 677,852	\$ 1,340,895
Center 001: Transfers	316,000	-	316,000	-
Center 001: Debt Service	118,000	-	118,000	-
Center 001: Contingency	-	-	-	-
Center 002: Transportation	1,079,650	422,190	1,648,026	(990,566)
Center 003: Maintenance	1,441,080	686,475	367,959	388,646
Center 004: Special Education	1,550,554	680,188	465,609	404,757
Center 103: Irrigon Elementary	2,677,682	1,021,998	1,194,414	461,270
Center 104: A.C. Houghton Elementary	2,964,042	1,113,277	1,324,459	526,306
Center 105: Windy River Elementary	2,698,922	1,167,663	1,322,664	208,595
Center 108: Sam Boardman Elementary	3,809,139	1,382,335	1,662,311	764,493
Center 110: Heppner Elementary	2,264,863	958,564	1,072,820	233,479
Center 150: Irrigon Jr/Sr High School	3,628,437	1,499,784	1,711,437	417,216
Center 604: Heppner Jr/Sr High School	2,277,355	954,063	1,127,116	196,176
Center 612: Riverside Jr/Sr High School	4,326,055	1,748,067	1,977,865	600,123
<b>Total Expenditures</b>	<b>32,688,383</b>	<b>13,152,461</b>	<b>14,986,532</b>	<b>4,549,390</b>
Contingency	230,000	-	230,000	-
<b>TOTAL</b>	<b>\$ 32,918,383</b>	<b>\$ 13,152,461</b>	<b>\$ 15,216,532</b>	<b>\$ 4,549,390</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 19,214,551	\$ 7,227,480	\$ 8,971,881	\$ 3,015,190
2000 Support Services	12,039,832	5,924,981	5,580,651	534,200
5000 Debt Service	118,000	-	118,000	-
5000 Transfer of Funds	316,000	-	316,000	-
6000 Contingency	230,000	-	230,000	-
<b>Total Expenditures</b>	<b>31,918,383</b>	<b>13,152,461</b>	<b>15,216,532</b>	<b>3,549,390</b>
7000 Fund Balance	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,918,383</b>	<b>\$ 13,152,461</b>	<b>\$ 15,216,532</b>	<b>\$ 4,549,390</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 15,325,904	\$ 6,196,795	\$ 7,034,557	\$ 2,094,552
200 Payroll Taxes & Benefits	9,991,348	4,122,363	4,638,762	1,230,223
300 Purchased Services	4,194,635	1,642,566	1,841,075	710,994
400 Supplies and Materials	1,390,996	845,263	1,016,492	(470,759)
500 Capital Outlay	67,550	25,760	18,798	22,992
600 Other Objects	401,950	319,714	2,848	79,388
61X Debt Service	-	-	118,000	(118,000)
700 Interfund Transfers	316,000	-	316,000	-
800 Contingency	1,230,000	-	230,000	1,000,000
<b>TOTAL</b>	<b>\$ 32,918,383</b>	<b>\$ 13,152,461</b>	<b>\$ 15,216,532</b>	<b>\$ 4,549,390</b>

## EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	579,470	324,650	226,580	28,240
202	Title 1 C Migrant Education	123,920	54,956	46,079	22,885
203	Title III English Language Acquisition	90,000	16,932	28,255	44,813
204	IDEA	500,000	71,205	87,091	341,704
206	Title IV	62,050	-	35,557	26,493
208	GEAR UP Grant	230,000	18,537	56,634	154,829
209	Title VI Rural Schools	49,500	-	-	49,500
212	Miscellaneous Grants	419,000	43,219	44,684	331,097
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	72,406	64,721	53,207
217	Title II A Teacher Quality	86,519	19,272	64,752	2,495
218	Career Pathways Grants (CTE)	30,225	-	4,640	25,585
219	Measure 98 - High School Success	479,100	408,019	342,689	(271,608)
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	-	17,680	7,320
222	RJSH Donations/Mini-Grants	100,000	-	7,737	92,263
223	Food Service	1,311,318	722,349	520,243	68,726
230	Co-Curricular Activites	1,039,493	454,824	49,226	535,443
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	158,273	206,727
251	SIA Fund	1,100,000	289,653	239,571	570,776
260	Technology fund	305,000	140,915	184,951	(20,866)
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	-	135,230	1,051,770
	<b>Total Expenditures</b>	<b>\$ 14,098,401</b>	<b>\$ 2,636,937</b>	<b>\$ 2,314,723</b>	<b>\$ 9,146,741</b>

## RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	92,950	226,580	(133,630)
202	Title 1 C Migrant Education	-	9,374	46,079	(36,705)
203	Title III English Language Acquisition	-	11,428	28,255	(16,827)
204	IDEA	-	56,262	87,091	(30,829)
206	Title IV	-	-	35,557	(35,557)
208	GEAR UP Grant	166,517	13,543	56,634	123,426
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	243,246	152,801	44,684	351,363
213	YTP	-	-	-	-
215	Measure 99	-	-	130	(130)
216	ESSA D&SI - PPD District Engagement	-	32,145	64,721	(32,576)
217	Title II A Teacher Quality	-	50,999	64,752	(13,753)
218	Career Pathways Grants (CTE)	-	-	4,640	(4,640)
219	Measure 98	-	76,632	342,689	(266,057)
220	IHS Donations/ Mini Grants	-	-	-	-
221	HJSH Donations/Mini-Grants	11,417	-	17,680	(6,263)
222	RJSH Donations/Mini-Grants	12,467	-	7,737	4,730
223	Food Service	290,885	621,408	520,243	392,050
230	Co-Curricular Activites	171,609	233,388	49,226	355,771
235	Student Body Funds	344,370	-	-	344,370
240	Early Retiree Benefits	(82,165)	61,248	158,273	(179,190)
251	SIA Fund	-	-	239,571	-
260	Technology fund	214,306	100,000	184,951	129,355
299	PERS Reserve	1,448,889	(67,889)	-	1,381,000
301	Debt Service: 2nd Bond Levy	1,991,087	2,118,677	-	4,109,764
302	Debt Service: PERS Bond	622,446	437,688	-	1,060,134
450	Capital Project Fund	620,917	13,008	135,230	498,695
	<b>Total Resources</b>	<b>\$ 6,055,991</b>	<b>\$ 4,013,662</b>	<b>\$ 2,314,723</b>	<b>7,754,930</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	Actual DEC	Actual JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 9,105,907	0	0	0	0	8,064,229	502,468	108,992	38,094	107,396	32,944	96,663	190,000	9,140,785	34,878
Prior Year Taxes	125,000	63,622	17,608	56,716	6,197	19,657	1,444	4,100	1,984	2,897	6,476	1,077	5,000	186,778	61,778
Interest on Taxes	4,000	63	26	36	321	257	1,061	78	75	125	222	222	222	2,265	(1,735)
Earnings on Investments	100,000	7,656	6,570	6,728	6,038	5,963	8,877	8,568	10,000	10,000	10,000	10,000	10,000	90,400	(9,600)
Contributions & Donations from Private	312,377	0	0	0	0	200	128,744	608,916	0	0	0	0	0	737,660	425,483
Services Provided Other Districts	50,000	0	0	0	0	0	47,504	11,484	0	0	0	0	0	47,504	2,496
Recovery of Prior Yrs Expenditures	120,000	0	0	0	13,925	0	33,011	0	0	0	0	0	0	58,430	8,430
Medicaid Reimbursement	83,000	631	0	8,919	34,789	0	40	601	343	2,660	17,119	100,000	20,000	120,000	0
Miscellaneous	27,000	217	59	190	175,832	25,190	354	379	138	379	17,830	8,255	8,255	54,336	31,073
County School Funds	175,000	0	0	0	175,832	0	4,876	0	0	0	0	0	12,598	193,306	18,306
Revenue in Lieu of Taxes	17,744,779	2,949,919	1,474,075	1,474,075	1,474,075	1,474,075	1,400,005	1,387,366	1,397,366	1,397,366	1,397,366	1,397,366	1,397,366	17,233,054	(511,725)
State School Support Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small High School Grant	193,924	89,902	0	0	0	0	0	45,000	0	90,000	0	0	15,000	194,902	978
Common School Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	45,000	45,000
Restricted Grants - Federal	0	0	0	0	0	0	0	397,866	0	0	0	0	0	397,866	397,866
Restricted Grants in Aid (State)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Benefit IRS Interest GSCB	33,000	0	0	0	0	0	0	0	0	0	0	0	0	33,000	33,000
Special Ed SPR&I Grant	3,396	0	0	0	0	0	0	0	0	0	0	0	0	3,396	3,396
Federal Forest Fees	41,000	0	0	0	0	0	0	0	0	0	0	0	0	41,000	41,000
Transfers	1,400,000	0	0	0	0	0	0	0	0	0	0	0	1,400,000	1,400,000	
Total Revenue	29,518,363	3,112,010	1,498,338	1,546,664	1,711,328	9,589,571	2,129,604	2,583,336	1,447,999	1,610,822	1,481,735	1,605,106	1,777,442	29,586,060	177,707
Beginning Fund Balance	3,400,000	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	3,387,963	(2,047)
Total Resources	32,918,363	6,504,963	4,886,301	4,934,627	5,102,656	12,979,142	5,517,567	5,971,302	4,835,962	5,298,785	4,963,668	5,013,069	5,165,405	32,974,023	175,660
REQUIREMENTS															
Salaries	\$ 15,325,904	\$ 262,271	\$ 314,769	\$ 1,085,246	\$ 1,169,140	\$ 1,121,541	\$ 1,135,014	\$ 1,098,813	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 14,412,180	\$ (913,724)
Benefits	9,991,348	179,442	257,516	737,969	732,697	796,550	748,876	728,112	841,000	841,000	841,000	841,000	841,000	9,485,054	(493,294)
Purchased Services	4,194,635	65,153	314,773	176,123	257,189	228,259	139,177	521,693	300,000	300,000	300,000	300,000	300,000	3,453,014	(741,521)
Supplies & Materials	1,350,996	101,616	94,826	214,407	117,420	185,894	104,087	27,013	100,000	100,000	100,000	100,000	100,000	1,478,543	84,547
Capital Outlay	67,550	0	0	0	25,760	0	0	0	0	0	0	0	0	49,310	(18,240)
Other Objects (inc. loan prmts)	401,860	9,020	253,558	3,081	1,830	2,276	23,703	26,446	15,000	15,000	15,000	15,000	15,000	417,644	(15,694)
Transfers	316,000	0	0	0	0	0	0	0	0	0	0	0	0	316,000	316,000
Contingency	1,230,000	0	0	0	0	0	0	0	0	0	0	0	0	1,230,000	1,230,000
Total Expenditures	32,918,363	617,503	1,235,443	2,186,826	2,304,036	2,277,520	2,148,857	2,402,277	2,556,000	2,556,000	2,556,000	2,556,557	2,392,727	30,849,744	(2,068,639)
Monthly Fund Balance	0	5,892,461	262,895	(620,161)	(592,708)	7,312,052	(19,253)	181,059	(1,108,001)	(945,178)	(1,074,265)	(1,031,451)	(5,615,285)	2,244,299	
Accumulated Fund Balance	0	5,892,461	6,155,356	5,595,195	4,942,487	12,254,539	12,235,286	12,416,345	11,308,344	9,288,902	8,257,450	8,257,450	2,642,166	2,244,299	
% of Budgeted Resources		19.78%	4.55%	4.70%	5.20%	29.13%	6.47%	7.85%	4.40%	4.89%	4.50%	4.89%	5.40%	106.53%	
% of Budgeted Requirements		1.88%	3.75%	6.59%	7.00%	8.92%	6.53%	7.30%	7.76%	7.76%	7.76%	8.01%	22.46%	93.72%	