

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

11/30/2020

Account	Budget	YTD Revenue	Anticipated	Total	+/- Budget
1111 Current Year's Levy*	\$ 9,105,907	\$ 3,021,457	9,105,907	\$ 12,127,364	\$ 3,021,457
1112 Prior Years' Levy*	125,000	80,521	44,479	125,000	(0)
1190 Penalties and Interest on Taxes	4,000	640	3,617	4,257	257
1500 Earnings on Investments	100,000	7,066	92,934	100,000	(0)
1920 Donations	312,377	-	312,377	312,377	-
1941 Services Provided Other Districts	-	-	-	-	-
1960 Recovery of Prior Years' Expense	50,000	13,882	36,118	50,000	(0)
1990 Miscellaneous	83,000	44,040	38,960	83,000	(0)
1992 Medicaid Reimbursement	120,000	-	120,000	120,000	-
2101 County School Fund	27,000	24,896	26,601	51,497	24,497
2800 Revenue in Lieu of Taxes	175,000	175,832	-	175,832	832
3101 State School Support Fund*	17,744,779	8,408,531	10,736,253	19,144,784	1,400,005
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	-
Total Revenue	\$ 29,518,383	\$ 11,776,865	\$ 22,188,566	\$ 33,965,431	\$ 4,447,048
5400 Beginning Fund Balance	3,400,000	3,367,853		3,367,853	(32,147)
TOTAL RESOURCES	\$ 32,918,383	\$ 15,144,718	\$ 22,188,566	\$ 37,333,284	\$ 4,414,901

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 33,965,431
2021 Estimated Expenditures	<u>28,817,403</u>
Revenues Over (Under) Expenditures	5,148,028
Beginning Fund Balance	<u>3,367,853</u>
Projected Ending Fund Balance	<u><u>8,515,881</u></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

11/30/2020

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,556,604	\$ 1,150,002	\$ 964,472	\$ 442,131
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	287,839	1,782,377	(990,566)
Center 003: Maintenance	1,441,080	466,589	398,266	576,225
Center 004: Special Education	1,550,554	396,175	707,393	446,985
Center 103: Irrigon Elementary	2,677,682	664,282	1,586,596	426,804
Center 104: A.C. Houghton Elementary	2,964,042	706,026	1,735,107	522,909
Center 105: Windy River Elementary	2,698,922	753,906	1,762,304	182,711
Center 108: Sam Boardman Elementary	3,809,139	878,214	2,150,567	780,358
Center 110: Heppner Elementary	2,264,863	612,168	1,381,862	270,833
Center 150: Irrigon Jr/Sr High School	3,628,437	975,355	2,276,204	376,878
Center 604: Heppner Jr/Sr High School	2,277,355	598,379	1,468,560	212,416
Center 612: Riverside Jr/Sr High School	4,326,055	1,114,434	2,578,407	633,214
Total Expenditures	32,688,383	8,601,369	18,792,115	5,294,899
Contingency	230,000	-	-	230,000
TOTAL	\$ 32,918,383	\$ 8,601,369	\$ 18,792,115	\$ 5,524,899

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 19,214,551	\$ 4,393,083	\$ 11,786,123	\$ 3,035,345
2000 Support Services	12,039,832	4,208,286	7,005,992	825,554
5000 Debt Service	118,000	-	-	118,000
5000 Transfer of Funds	316,000	-	-	316,000
6000 Contingency	1,230,000	-	-	1,230,000
TOTAL	\$ 32,918,383	\$ 8,601,369	\$ 18,792,115	\$ 5,524,899

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 15,325,904	\$ 3,962,968	\$ 9,228,404	\$ 2,134,532
200 Payroll Taxes & Benefits	9,991,348	2,647,417	6,095,319	1,248,612
300 Purchased Services	4,194,635	981,497	2,333,942	879,197
400 Supplies and Materials	1,390,996	714,163	1,091,390	(414,557)
500 Capital Outlay	67,550	25,760	-	41,790
600 Other Objects	401,950	269,565	43,081	89,324
61X Debt Service	-	-	-	-
700 Interfund Transfers	316,000	-	-	316,000
800 Contingency	1,230,000	-	-	1,230,000
TOTAL	\$ 32,918,383	\$ 8,601,369	\$ 18,792,115	\$ 5,524,899

Morrow County School District - 2020-2021

11/30/2020

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	579,470	417,411	137,968	24,091
202	Title 1 C Migrant Education	123,920	72,935	18,775	32,209
203	Title III English Language Acquisition	90,000	28,262	18,797	42,941
204	IDEA	500,000	91,552	66,437	342,011
206	Title IV	62,050	35,557	-	26,493
208	GEAR UP Grant	230,000	25,676	38,222	166,103
209	Title VI Rural Schools	49,500	-	-	49,500
212	Miscellaneous Grants	419,000	58,242	23,464	337,293
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	93,094	42,490	54,750
217	Title II A Teacher Quality	86,519	24,779	56,626	5,114
218	Career Pathways Grants (CTE)	30,225	351	1,862	28,012
219	Measure 98 - High School Success	479,100	532,679	188,019	(241,598)
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	8,789	8,891	7,320
222	RJSH Donations/Mini-Grants	100,000	600	7,137	92,263
223	Food Service	1,311,318	878,547	122,680	310,091
230	Co-Curricular Activites	1,039,493	477,544	23,046	538,904
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	57,486	307,514
260	Technology fund	305,000	94,850	174,699	35,451
299	PERS Reserve	2,448,889	-	235,986	2,212,903
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	11,000	114,130	1,061,870
	Total Expenditures	\$ 12,998,401	\$ 2,851,868	\$ 1,336,844	\$ 8,809,689

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	10,763	19,275	158,005
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	243,246	2,013	10,659	234,600
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	-	30,000	91,406	(61,406)
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	238,693	189,218	340,360
230	Co-Curricular Activites	171,609	-	2,717	168,891
235	Student Body Funds	344,370	-	-	344,370
240	Early Retiree Benefits	(82,165)	37,578	61,755	(106,342)
260	Technology fund	214,306	-	86,923	127,384
299	PERS Reserve	1,448,889	169,168	-	1,618,057
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	4,000	22,712	602,206
	Total Resources	\$ 6,055,991	\$ 492,215	\$ 661,807	5,886,399

* 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	\$ 9,105,907	0	0	0	0	8,084,579	9,512	44,048	38,094	107,366	32,944	96,663	732,839	9,146,074	40,167
Prior Year Taxes	125,000	17,608	56,716	6,197	0	0	1,101	21,789	1,984	2,897	6,476	1,077	30,686	146,531	21,531
Interest on Taxes	36	26	36	321	0	257	2,768	85	75	125	0	222	3,915	75	(85)
Earnings on Investments	100,000	289	6,560	197	0	0	10,000	10,000	10,000	10,000	10,000	10,000	20,000	87,066	(12,934)
Contributions & Donations from Private	312,377	0	0	0	0	0	100,000	0	200,000	0	0	0	12,377	312,377	0
Services Provided Other Districts	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recovery of Prior Yrs Expenditures	30,000	0	0	0	13,882	0	4,000	4,000	4,000	4,000	4,000	4,000	10,000	47,882	(2,118)
Medicaid Reimbursement	120,000	0	0	0	0	0	0	0	0	0	0	100,000	20,000	120,000	0
Miscellaneous	83,000	631	0	8,919	34,489	0	1,650	10,611	343	2,660	17,119	46,971	46,971	124,794	41,794
County School Funds	27,000	99	190	151	0	24,487	47	226	138	379	17,830	8,255	12,598	51,770	24,770
Revenue in Lieu of Taxes	175,000	0	0	175,832	0	0	0	0	0	0	0	0	0	175,832	13,430
State School Support Fund	17,744,779	2,808,512	1,400,005	1,400,005	1,400,005	1,400,005	1,621,753	1,521,153	1,470,401	1,470,401	1,212,786	1,036,180	1,104,174	17,744,779	0
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 behair IRS Interest OSGB	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	41,000	41,000	0	
Transfers	1,400,000	0	0	0	0	0	0	0	0	0	0	1,400,000	1,400,000	0	
Total Revenue	29,518,383	2,827,126	1,463,526	1,591,621	1,448,376	9,509,338	1,649,631	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,881,442	29,644,937	126,554
Beginning Fund Balance	3,400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,400,000)
Total Resources	32,918,383	2,827,126	1,463,526	1,591,621	1,448,376	9,509,338	1,649,631	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,881,442	29,644,937	(3,273,446)
REQUIREMENTS															
Salaries	\$ 15,325,904	\$ 282,271	314,789	1,095,246	1,169,140	1,121,541	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	3,015,385	14,778,353	(547,551)
Benefits	9,991,348	168,961	234,500	737,968	732,495	739,592	841,000	841,000	841,000	841,000	841,000	841,000	2,009,692	9,669,209	(322,139)
Purchased Services	4,194,635	65,153	314,773	1,116,123	257,789	228,259	457,153	407,497	300,000	300,000	300,000	300,000	610,447	3,656,593	(538,042)
Supplies & Materials	1,390,996	101,616	94,826	214,407	117,420	185,894	100,000	100,000	100,000	100,000	100,000	100,000	171,723	1,544,443	153,447
Capital Outlay	67,550	-	0	25,760	0	0	0	22,000	0	0	0	22,000	1,550	71,310	3,760
Other Objects (inc. bean pots)	401,950	9,020	253,558	3,081	1,630	2,276	15,000	15,000	15,000	15,000	15,000	15,000	37,930	397,495	(4,455)
Transfers	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)
Contingency	1,841,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,841,000)
Total Expenditures	34,213,383	607,021	1,212,427	2,166,825	2,303,634	2,277,562	2,713,153	2,695,487	2,556,000	2,556,000	2,556,000	2,636,557	5,846,727	30,117,403	(4,095,980)
Monthly Fund Balance	(1,295,000)	2,220,105	251,099	(575,205)	(855,258)	7,231,776	(1,063,522)	(1,073,586)	(830,966)	(658,143)	(1,254,845)	(1,398,637)	(2,265,285)	(472,468)	
Accumulated Fund Balance	(1,295,000)	925,105	1,176,204	600,989	(254,259)	6,977,517	5,913,995	4,840,410	4,009,444	3,141,301	1,896,456	497,819	(1,767,466)	(472,468)	
% of Budgeted Resources		6.59%	4.45%	4.84%	4.40%	28.89%	5.01%	4.90%	5.24%	5.13%	3.85%	3.79%	10.88%	90.06%	
% of Budgeted Requirements		1.77%	3.54%	6.33%	6.73%	6.86%	7.93%	7.85%	7.47%	7.47%	7.47%	7.71%	17.09%	88.03%	