

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

5/31/2021

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 9,105,907	\$ 8,999,387	106,520	\$ 9,105,907	\$ -
1112 Prior Years' Levy*	125,000	208,149	-	208,149	83,149
1190 Penalties and Interest on Taxes	4,000	1,937	2,063	4,000	-
1500 Earnings on Investments	100,000	72,566	95,000	167,566	67,566
1920 Donations	312,377	129,044	-	129,044	(183,333)
1941 Services Provided Other Districts	-	47,504	-	47,504	47,504
1960 Recovery of Prior Years' Expense	50,000	70,265	-	70,265	20,265
1990 Miscellaneous	83,000	61,021	21,979	83,000	-
1992 Medicaid Reimbursement	120,000	-	120,000	120,000	-
2101 County School Fund	27,000	28,502	-	28,502	1,502
2800 Revenue in Lieu of Taxes	175,000	185,157	-	185,157	10,157
3101 State School Support Fund*	17,744,779	18,064,306	-	18,064,306	319,527
2020 BSSF Estimated Reconciliation		227,174	-	227,174	227,174
2021 Small High School Grant		117,610	-	117,610	117,610
3103 Common School Fund*	193,924	89,902	89,902	179,804	(14,120)
3105 Oregon Funding	-	149,689	-	149,689	149,689
4505 Restricted Grant (BO/CDL/ESSER 1)	-	343,503	-	343,503	343,503
4510 Restricted behalf IRS interest QSCB	33,000	15,334	15,334	30,668	(2,332)
4702 IDEA Reauthorization Implementation	1,000	-	-	-	(1,000)
4703 Special Ed SPR&I Grant	2,396	-	-	-	(2,396)
4801 Fed Forest Fees	41,000	-	-	-	(41,000)
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	1,400,000	-	-	-	(1,400,000)
Total Revenue	\$ 29,518,383	\$ 28,811,050	\$ 450,798	\$ 29,261,848	\$ (256,535)
5400 Beginning Fund Balance	3,400,000	3,397,953	-	3,397,953	(2,047)
TOTAL RESOURCES	\$ 32,918,383	\$ 32,209,003	\$ 450,798	\$ 32,659,801	\$ (258,582)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 29,261,848
2021 Estimated Expenditures	<u>28,705,361</u>
Revenues Over (Under) Expenditures	556,487
Beginning Fund Balance	<u>3,397,953</u>
Projected Ending Fund Balance	<u>3,954,440</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
May 1, 2021 BSSF Estimate	\$ 18,064,306
Difference	\$ 319,527

Estimates are based on 2,266 enrollment

Morrow County School District
STATEMENT OF 2020-21 ANTICIPATED EXPENDITURES

5/31/2021

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,536,604	\$ 2,196,009	\$ 180,566	\$ 160,029
Center 001: Transfers	316,000	-	316,000	-
Center 001: Debt Service	118,000	-	118,000	-
Center 002: Transportation	1,079,650	823,645	248,688	7,317
Center 003: Maintenance	1,441,080	1,177,655	186,341	77,084
Center 004: Special Education	1,550,554	971,654	320,797	258,103
Center 103: Irrigon Elementary	2,677,682	1,779,363	519,786	378,533
Center 104: A.C. Houghton Elementary	2,964,042	1,947,918	575,967	440,157
Center 105: Windy River Elementary	2,698,922	2,026,470	595,603	76,849
Center 108: Sam Boardman Elementary	3,809,139	2,422,508	708,098	678,533
Center 110: Heppner Elementary	2,264,863	1,619,025	432,978	212,860
Center 150: Irrigon Jr/Sr High School	3,628,437	2,566,373	692,319	369,745
Center 604: Heppner Jr/Sr High School	2,277,355	1,661,133	455,702	160,520
Center 612: Riverside Jr/Sr High School	4,326,055	3,047,542	803,455	475,058
Total Expenditures	31,688,383	22,239,295	6,154,300	3,294,788
Contingency	230,000	-	-	230,000
Unappropriated Fund Balance	1,000,000	-	-	1,000,000
TOTAL	\$ 32,918,383	\$ 22,239,295	\$ 6,154,300	\$ 4,524,788

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 19,214,551	\$ 12,789,659	\$ 4,080,345	\$ 2,344,547
2000 Support Services	12,039,832	9,449,636	1,639,955	950,241
5000 Debt Service	118,000	-	118,000	-
5000 Transfer of Funds	316,000	-	316,000	-
6000 Contingency	230,000	-	-	230,000
Total Expenditures	31,918,383	22,239,295	6,154,300	3,524,788
7000 Fund Balance	1,000,000	-	-	1,000,000
TOTAL	\$ 32,918,383	\$ 22,239,295	\$ 6,154,300	\$ 4,524,788

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 15,325,904	\$ 10,674,220	\$ 2,754,333	\$ 1,897,351
200 Payroll Taxes & Benefits	9,991,348	7,053,991	1,841,288	1,096,069
300 Purchased Services	4,194,635	2,938,723	877,885	378,027
400 Supplies and Materials	1,390,996	1,156,532	244,611	(10,147)
500 Capital Outlay	67,550	44,559	-	22,991
600 Other Objects	283,950	371,272	2,183	(89,505)
61X Debt Service	118,000	-	118,000	-
700 Interfund Transfers	316,000	-	316,000	-
800 Contingency & Ending Fund Balance	1,230,000	-	-	1,230,000
TOTAL	\$ 32,918,383	\$ 22,239,297	\$ 6,154,300	\$ 4,524,786

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2020-2021

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 9,105,907	0	0	0	0	8,064,229	502,468	108,992	53,861	173,142	32,725	63,970	106,520	9,105,907	0
Prior Year Taxes	125,000	63,622	17,608	56,716	6,197	19,657	1,444	4,100	11,588	5,882	660	20,675	1,000	209,149	84,149
Interest on Taxes	4,000	63	26	36	321	257	1,061	79	33	43		17	222	2,159	(1,841)
Earnings on Investments	100,000	7,656	6,570	6,728	6,038	5,963	8,877	8,568	7,836	7,055	6,604	671	8,000	80,566	(19,434)
Contributions & Donations from Private	312,377	0	0	0	0	200	128,744	100	0	0			-	129,044	(183,333)
Services Provided Other Districts	-	0	0	0	0	0	47,504	0	0	0			-	47,504	47,504
Recovery of Prior Yrs Expenditures	50,000	0	0	0	13,925	0	33,011	11,494	0	0	11,835			70,265	20,265
Medicaid Reimbursement	120,000	0	0	0	0	0	0	0	0	0			120,000	120,000	0
Miscellaneous	83,000	631	0	8,919	34,789	0	40	601	15,745	220	76		34,000	95,021	12,021
County School Funds	27,000	217	59	190	151	25,190	1,574	354	208	559	0		8,255	36,757	9,757
Revenue in Lieu of Taxes	175,000	0	0	0	175,832	0	4,876	0		4,449	0		12,598	197,755	22,755
State School Support Fund	17,744,779	2,949,919	1,474,075	1,474,075	1,474,075	1,474,075	1,400,005	1,397,366	1,397,366	1,534,132	1,534,132	1,955,086	-	18,064,306	319,527
Reconciliation of 2020-2021													227,174		
Small High School Grant													117,610	117,610	117,610
Common School Fund	193,924	0	0	0	0	0			89,098				89,098	178,196	(15,728)
Restricted Grants in Aid (State)	-	0	0	0	0	0		45,000			104,689		-	149,689	149,689
Restricted Grants - Federal	-	0	0	0	0	0	0	238,813			104,690				
Restricted behalf IRS interest QSCB	33,000	0	0	0	0	0					15,334		15,334	30,668	(2,332)
Special Ed SPR&I Grant	3,396	0	0	0	0	0							3,396	3,396	0
Federal Forest Fees	41,000	0	0	0	0	0							41,000	41,000	
Transfers	1,400,000	0	0	0	0	0							0	0	(1,400,000)
Total Revenue	29,518,383	3,022,108	1,498,338	1,546,664	1,711,328	9,589,571	2,129,604	1,815,467	1,575,735	1,725,482	1,810,745	2,385,203	439,424	28,678,992	562,941
Beginning Fund Balance	3,400,000	3,397,953												3,397,953	(2,047)
Total Resources	32,918,383	6,420,061	1,498,338	1,546,664	1,711,328	9,589,571	2,129,604	1,815,467	1,575,735	1,725,482	1,810,745	2,385,203	439,424	32,076,945	(841,438)
REQUIREMENTS															
Salaries	\$ 15,325,904	\$ 262,271	314,769	1,095,246	1,169,140	1,121,541	1,135,014	1,098,813	1,103,467	1,103,524	1,071,686	1,198,748	2,954,333	13,628,553	(1,697,351)
Benefits	9,991,348	179,442	257,516	737,969	732,897	739,550	746,876	728,112	719,869	720,363	703,718	787,679	2,047,281	9,101,272	(890,076)
Purchased Services	4,194,635	65,153	314,773	116,123	257,189	228,259	139,177	521,893	371,082	311,977	209,451	403,646	420,000	3,358,723	(835,912)
Supplies & Materials	1,390,996	101,616	94,826	214,407	117,420	185,894	104,087	27,013	37,636	74,530	117,929	81,174	210,000	1,366,532	(24,464)
Capital Outlay	67,550	-	0	0	25,760	0	0	0	0	0	18,798		1,550	46,108	(21,442)
Other Objects (inc. loan pmts)	401,950	9,020	253,558	3,081	1,630	2,276	23,703	26,446	2,578	9,051	29,629	371,272	155,930	888,174	486,224
Transfers	316,000				0								316,000	316,000	-
Contingency & EFB	1,230,000				0									0	(1,230,000)
Total Expenditures	32,918,383	617,503	1,235,443	2,166,826	2,304,036	2,277,520	2,148,857	2,402,277	2,234,632	2,219,445	2,151,211	2,842,519	6,105,094	28,705,361	(4,213,022)
Monthly Fund Balance	0	5,802,559	262,895	(620,161)	(592,708)	7,312,052	(19,253)	(586,810)	(658,897)	(493,963)	(340,466)	(457,316)	(5,665,670)	3,371,584	
Accumulated Fund Balance	0	5,802,559	6,065,454	5,445,293	4,852,585	12,164,637	12,145,384	11,558,574	10,899,676	10,405,713	10,065,247	9,607,931	3,942,261	3,371,584	
% of Budgeted Resources		19.50%	4.55%	4.70%	5.20%	29.13%	6.47%	5.52%	4.79%	5.24%	5.50%	7.25%	1.33%	97.44%	
% of Budgeted Requirements		1.88%	3.75%	6.58%	7.00%	6.92%	6.53%	7.30%	6.79%	6.74%	6.53%	8.64%	18.55%	87.20%	