

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

3/31/2021

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 9,105,907	\$ 8,902,692	203,215	\$ 9,105,907	\$ -
1112 Prior Years' Levy*	125,000	186,813	-	186,813	61,813
1190 Penalties and Interest on Taxes	4,000	1,918	2,082	4,000	-
1500 Earnings on Investments	100,000	65,671	34,329	100,000	-
1920 Donations	312,377	737,960	-	737,960	425,583
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	60,946	22,054	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	14,575,087	3,169,692	17,744,779	-
2019 BSSF Estimated Reconciliation		-	-	-	-
2019 Small High School Reconciliation		-	-	-	-
2020 Small High School		-	-	-	-
3103 Common School Fund*	193,924	179,001	-	179,001	(14,923)
3105 Oregon Funding	-	45,000	-	45,000	45,000
4505 Restricted Grant (CDL & ESSER 1)	-	238,813	-	238,813	238,813
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)
Total Revenue	\$ 29,518,383	\$ 25,313,495	\$ 3,628,768	\$ 28,942,263	\$ (576,120)
5400 Beginning Fund Balance	3,400,000	3,397,953	-	3,397,953	(2,047)
TOTAL RESOURCES	\$ 32,918,383	\$ 28,711,448	\$ 3,628,768	\$ 32,340,216	\$ (578,167)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 28,942,263
2021 Estimated Expenditures	29,120,021
Revenues Over (Under) Expenditures	(177,758)
Beginning Fund Balance	3,397,953
Projected Ending Fund Balance	3,220,195
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

3/31/2021

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,536,604	\$ 1,885,204	\$ 405,642	\$ 245,758
Center 001: Transfers	316,000	-	316,000	-
Center 001: Debt Service	118,000	-	118,000	-
Center 001: Contingency	-	-	-	-
Center 002: Transportation	1,079,650	598,533	991,833	(510,716)
Center 003: Maintenance	1,441,080	920,044	295,999	225,037
Center 004: Special Education	1,550,554	792,524	360,104	397,926
Center 103: Irrigon Elementary	2,677,682	1,395,193	836,169	446,320
Center 104: A.C. Houghton Elementary	2,964,042	1,524,760	938,595	500,687
Center 105: Windy River Elementary	2,698,922	1,577,979	950,219	170,724
Center 108: Sam Boardman Elementary	3,809,139	1,901,279	1,179,942	727,918
Center 110: Heppner Elementary	2,264,863	1,283,141	760,303	919,730
Center 150: Irrigon Jr/Sr High School	3,628,437	2,027,360	1,205,233	395,844
Center 604: Heppner Jr/Sr High School	2,277,355	1,302,032	806,454	168,869
Center 612: Riverside Jr/Sr High School	4,326,055	2,398,596	1,403,352	524,107
Total Expenditures	31,688,383	17,606,645	10,567,845	4,212,204
Contingency	230,000	-	-	230,000
Unappropriated Fund Balance	1,000,000	-	-	1,000,000
TOTAL	\$ 32,918,383	\$ 17,606,645	\$ 10,567,845	\$ 5,442,204

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 19,214,551	\$ 9,939,803	\$ 6,490,760	\$ 2,783,988
2000 Support Services	12,039,832	7,666,842	3,643,085	729,905
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	17,606,645	10,567,845	3,743,893
7000 Fund Balance	1,000,000	-	-	1,000,000
TOTAL	\$ 32,918,383	\$ 17,606,645	\$ 10,567,845	\$ 4,743,893

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 15,325,904	\$ 8,403,787	\$ 4,882,254	\$ 2,039,863
200 Payroll Taxes & Benefits	9,991,348	5,562,595	3,249,918	1,178,835
300 Purchased Services	4,194,635	2,325,731	1,790,095	78,809
400 Supplies and Materials	1,390,996	957,429	192,233	241,334
500 Capital Outlay	67,550	25,760	18,798	22,992
600 Other Objects	401,950	331,343	547	70,060
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	\$ 17,606,645	\$ 10,567,845	\$ 4,743,893

Morrow County School District - 2020-2021

3/31/2021

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	579,470	231,860	318,502	29,108
202	Title 1 C Migrant Education	123,920	27,153	59,541	37,226
203	Title III English Language Acquisition	90,000	14,086	31,139	44,775
204	IDEA	500,000	38,112	102,954	358,934
206	Title IV	62,050	-	35,557	26,493
208	GEAR UP Grant	230,000	15,569	67,353	147,078
209	Title VI Rural Schools	49,500	-	-	49,500
212	Miscellaneous Grants	419,000	76,687	73,388	268,925
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	51,718	89,197	49,419
217	Title II A Teacher Quality	86,519	15,761	72,678	(1,920)
218	Career Pathways Grants (CTE)	30,225	16	7,434	22,775
219	Measure 98 - High School Success	479,100	267,757	507,131	(295,788)
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	16,770	7,737	75,493
223	Food Service	1,311,318	604,042	703,596	3,680
230	Co-Curricular Activities	1,039,493	453,069	99,660	486,764
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	178,647	186,353
251	SIA Fund	1,100,000	253,312	348,290	498,398
260	Technology fund	305,000	58,683	301,241	(54,924)
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	64,827	135,230	986,943
	Total Expenditures	\$ 14,098,401	\$ 2,189,422	\$ 3,157,085	\$ 8,751,894

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	272,648	318,502	(45,854)
202	Title 1 C Migrant Education	-	9,374	59,541	(50,167)
203	Title III English Language Acquisition	1	29,678	31,139	(1,460)
204	IDEA	-	94,814	102,954	(8,140)
206	Title IV	-	35,557	35,557	-
208	GEAR UP Grant	176,571	42,395	67,353	151,613
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	299,089	155,119	73,388	380,820
213	YTP	-	-	-	-
215	Measure 99	-	-	130	(130)
216	ESSA D&SI - PPD District Engagement	-	32,145	89,197	(57,052)
217	Title II A Teacher Quality	-	61,372	72,678	(11,306)
218	Career Pathways Grants (CTE)	-	-	7,434	(7,434)
219	Measure 98	(785)	411,960	507,131	(95,956)
220	IHS Donations/ Mini Grants	-	-	-	-
221	HJSH Donations/Mini-Grants	11,417	-	17,680	(6,263)
222	RJSH Donations/Mini-Grants	12,467	17,285	7,737	21,995
223	Food Service	479,824	874,143	703,596	650,371
230	Co-Curricular Activities	120,643	466,775	99,660	487,758
235	Student Body Funds	326,367	-	-	326,367
240	Early Retiree Benefits	-	80,679	178,647	(97,968)
251	SIA Fund	-	476,063	348,290	127,773
260	Technology fund	236,866	304,173	301,241	239,798
299	PERS Reserve	1,448,889	64,636	-	1,513,525
301	Debt Service: 2nd Bond Levy	106,752	2,180,642	-	2,287,394
302	Debt Service: PERS Bond	25,753	437,688	-	463,441
450	Capital Project Fund	620,917	15,008	135,230	500,695
	Total Resources	\$ 3,864,771	\$ 6,062,134	\$ 3,157,085	6,769,819

* 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	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 9,105,907	0	0	0	0	8,084,229	502,488	108,992	59,861	173,142	32,944	96,863	175,000	9,207,289	101,392
Prior Year Taxes	125,000	63,622	17,608	56,716	6,197	19,657	1,444	4,100	11,588	5,882	8,476	1,077	2,142	195,367	70,367
Interest on Taxes	4,000	63	26	36	321	257	1,061	79	33	43	0	0	222	2,142	(1,858)
Earnings on Investments	100,000	7,666	6,570	6,728	6,038	5,963	8,877	8,568	7,836	7,056	8,000	8,000	8,000	85,291	(10,709)
Contributions & Donations from Private	312,377	0	0	0	0	200	128,744	608,916	0	0	0	0	0	731,860	425,483
Services Provided Other Districts	-	0	0	0	0	0	47,504	0	0	0	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	0	0	0	58,430	8,430
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	34,789	0	40	601	15,745	220	17,119	34,000	34,000	112,064	28,064
County School Funds	27,000	217	59	190	151	25,180	1,574	354	208	559	17,830	6,255	6,255	54,587	27,587
Revenue in Lieu of Taxes	175,000	0	0	0	175,832	0	4,876	0	0	4,449	0	12,398	12,398	197,755	22,755
State School Support Fund	17,744,779	2,948,919	1,474,075	1,474,075	1,474,075	1,474,075	1,400,005	1,387,366	1,397,366	1,534,132	1,387,366	1,603,106	351,472	28,508,515	(374,999)
Small High School Grant	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common School Fund	193,924	89,902	0	0	0	0	0	0	89,098	0	0	0	15,000	194,000	76
Restricted Grants in Aid (State)	-	0	0	0	0	0	0	45,000	0	0	0	0	0	45,000	45,000
Restricted Grants - Federal	-	0	0	0	0	0	0	387,866	0	0	0	0	0	387,866	387,866
Restricted Benefit IRS Interest OSCB	33,000	0	0	0	0	0	0	0	0	0	0	33,000	33,000	33,000	0
Special Ed SPR& Grant	3,396	0	0	0	0	0	0	0	0	0	0	3,396	3,396	3,396	0
Federal Forest Fees	41,000	0	0	0	0	0	0	0	0	0	0	41,000	41,000	41,000	0
Transfers	1,400,000	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,400,000)
Total Revenue	29,518,383	3,112,010	1,498,338	1,546,684	1,711,328	9,588,571	2,129,604	2,583,336	1,575,735	1,725,482	1,479,735	1,603,106	351,472	28,508,515	390,132
Beginning Fund Balance	3,400,000	3,397,953	0	0	0	0	0	0	0	0	0	0	0	3,397,953	(2,047)
Total Resources	32,918,383	6,509,963	1,498,338	1,546,684	1,711,328	9,588,571	2,129,604	2,583,336	1,575,735	1,725,482	1,479,735	1,603,106	351,472	31,906,468	(1,011,915)
REQUIREMENTS															
Salaries	\$ 15,325,904	\$ 262,271	314,769	1,095,246	1,169,140	1,121,541	1,135,014	1,088,813	1,103,467	1,103,524	1,300,000	1,300,000	3,420,000	14,403,786	(922,118)
Benefits	9,691,348	179,442	257,516	737,959	732,897	739,550	748,876	728,112	719,868	720,363	847,000	847,000	2,245,000	9,489,594	(501,754)
Purchased Services	4,194,635	65,153	314,773	116,123	257,169	228,259	139,177	521,893	371,092	311,977	300,000	300,000	610,447	3,536,073	(658,562)
Supplies & Materials	1,390,996	101,616	94,826	214,407	117,420	185,894	104,087	27,013	37,636	74,530	100,000	158,557	210,000	1,425,986	34,990
Capital Outlay	67,550	-	0	0	25,760	0	0	0	0	0	0	22,000	1,550	49,310	(18,240)
Other Objects (inc. loan pmts)	401,850	9,020	253,558	3,081	1,630	2,276	23,703	26,446	2,578	9,051	15,000	15,000	37,830	398,273	(2,677)
Transfers	316,000	0	0	0	0	0	0	0	0	0	0	0	316,000	316,000	0
Contingency & EFB	1,230,000	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,230,000)
Total Expenditures	32,818,383	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	2,556,000	2,636,557	6,820,927	29,620,021	(3,296,362)
Monthly Fund Balance	0	5,882,461	262,895	(620,161)	(582,708)	7,312,052	(19,253)	181,059	(658,897)	(493,963)	(1,076,265)	(1,033,451)	(6,469,455)	2,286,447	2,286,447
Accumulated Fund Balance	0	5,892,461	6,155,356	5,535,195	4,942,487	12,254,539	12,235,286	12,416,345	11,757,448	11,263,485	10,187,220	9,153,789	2,684,313	2,286,447	2,286,447
% of Budgeted Resources		19.78%	4.55%	4.70%	5.20%	23.13%	6.47%	7.85%	4.79%	5.24%	4.50%	4.87%	1.07%	96.93%	
% of Budgeted Requirements		1.68%	3.75%	6.58%	7.00%	6.92%	6.53%	7.30%	6.79%	6.74%	7.76%	8.01%	20.72%	89.98%	