

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

4/30/2021

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 9,105,907	\$ 8,935,417	170,490	\$ 9,105,907	\$ -
1112 Prior Years' Levy*	125,000	187,473	-	187,473	62,473
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	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	16,109,219	1,635,560	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	-	149,689	-	149,689	149,689
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	\$ 26,388,694	\$ 2,061,836	\$ 28,450,530	\$ (1,067,853)
5400 Beginning Fund Balance	3,400,000	3,397,953	-	3,397,953	(2,047)
TOTAL RESOURCES	\$ 32,918,383	\$ 29,786,647	\$ 2,061,836	\$ 31,848,483	\$ (1,069,900)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 28,450,530
2021 Estimated Expenditures	<u>28,715,232</u>
Revenues Over (Under) Expenditures	(264,702)
Beginning Fund Balance	<u>3,397,953</u>
Projected Ending Fund Balance	<u>3,133,251</u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

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

Estimates are based on 2,266 enrollment

Morrow County School District
STATEMENT OF 2020-21 ANTICIPATED EXPENDITURES

4/30/2021

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,536,604	\$ 2,065,920	\$ 292,237	\$ 178,447
Center 001: Transfers	316,000	-	316,000	-
Center 001: Debt Service	118,000	-	118,000	-
Center 001: Contingency	-	-	-	-
Center 002: Transportation	1,079,650	598,645	991,833	(510,828)
Center 003: Maintenance	1,441,080	1,063,070	240,520	137,490
Center 004: Special Education	1,550,554	837,666	340,227	372,661
Center 103: Irrigon Elementary	2,677,682	1,573,306	716,891	387,485
Center 104: A.C. Houghton Elementary	2,964,042	1,733,305	771,075	459,662
Center 105: Windy River Elementary	2,698,922	1,795,771	805,076	98,075
Center 108: Sam Boardman Elementary	3,809,139	2,140,032	955,186	713,921
Center 110: Heppner Elementary	2,264,863	1,447,687	585,250	231,926
Center 150: Irrigon Jr/Sr High School	3,628,437	2,284,473	972,849	371,115
Center 604: Heppner Jr/Sr High School	2,277,355	1,486,048	626,692	164,615
Center 612: Riverside Jr/Sr High School	4,326,055	2,731,934	1,102,565	491,556
Total Expenditures	31,688,383	19,757,857	8,834,401	3,096,125
Contingency	230,000	-	-	230,000
Unappropriated Fund Balance	1,000,000	-	-	1,000,000
TOTAL	\$ 32,918,383	\$ 19,757,857	\$ 8,834,401	\$ 4,326,125

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 19,214,551	\$ 11,306,524	\$ 5,343,272	\$ 2,564,755
2000 Support Services	12,039,832	8,451,333	3,057,129	531,370
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	19,757,857	8,834,401	3,326,125
7000 Fund Balance	1,000,000	-	-	1,000,000
TOTAL	\$ 32,918,383	\$ 19,757,857	\$ 8,834,401	\$ 4,326,125

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 15,325,904	\$ 9,475,473	\$ 3,855,236	\$ 1,995,195
200 Payroll Taxes & Benefits	9,991,348	6,266,313	2,546,131	1,178,904
300 Purchased Services	4,194,635	2,535,181	1,728,088	(68,634)
400 Supplies and Materials	1,390,996	1,075,359	268,433	47,204
500 Capital Outlay	67,550	44,559	-	22,991
600 Other Objects	401,950	360,972	2,513	38,465
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	\$ 19,757,857	\$ 8,834,401	\$ 4,326,125

MORROW COUNTY SCHOOL DISTRICT
 Monthly Revenue and Expenditure Summary

GENERAL FUND

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 9,105,907	0	0	0	0	8,064,229	502,488	108,892	53,881	173,142	32,725	96,663	175,000	9,207,080	101,173
Prior Year Taxes	125,000	63,622	17,608	56,716	6,197	19,657	1,444	4,100	11,588	5,882	680	1,077	1,000	189,551	64,551
Interest on Taxes	4,000	63	29	36	321	257	1,081	79	33	43	2,142	222	222	(1,856)	(1,856)
Earnings on Investments	100,000	7,656	6,570	6,728	6,038	5,953	8,877	8,568	7,836	7,055	6,504	8,000	8,000	87,895	(12,105)
Contributions & Donations from Private	312,377	0	0	0	0	200	128,744	608,916	0	0	0	0	0	737,860	425,483
Services Provided Other Districts	0	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	11,834	0	0	70,284	20,284
Medicaid Reimbursement	120,000	0	0	0	0	0	0	0	0	0	0	100,000	20,000	120,000	0
Miscellaneous	83,000	831	0	8,919	34,789	0	40	601	15,745	220	75	34,000	34,000	95,020	12,020
County School Funds	27,000	217	59	190	151	25,190	1,574	354	208	559	0	0	8,255	38,757	9,757
Revenue in Lieu of Taxes	175,000	0	0	0	175,832	0	4,875	0	0	4,449	0	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	1,387,366	1,534,132	1,534,132	1,397,366	-	17,506,586	(238,193)
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	45,000	89,098	0	104,689	0	15,000	194,000	76
Restricted Grants in Aid (State)	-	0	0	0	0	0	0	0	0	0	0	0	0	149,689	149,689
Restricted Grants - Federal	-	0	0	0	0	0	0	397,865	0	0	0	0	0	397,865	397,865
Restricted behalf IRS interest QSCB	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	0	0	(1,400,000)
Total Revenue	29,518,383	3,112,010	1,498,338	1,546,664	1,711,328	9,889,571	2,129,604	2,583,336	1,575,735	1,725,482	1,690,719	1,603,106	351,472	28,719,499	601,116
Beginning Fund Balance	3,400,000	3,997,953	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	1,546,664	1,711,328	9,889,571	2,129,604	2,583,336	1,575,735	1,725,482	1,690,719	1,603,106	351,472	32,117,452	(800,931)
REQUIREMENTS															
Salaries	\$ 15,925,904	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	1,300,000	3,400,000	14,175,472	(1,150,432)
Benefits	9,991,348	179,442	257,516	737,969	732,897	739,550	746,876	728,112	719,889	720,363	703,718	841,000	2,245,000	9,352,312	(639,036)
Purchased Services	4,194,635	65,153	314,773	116,123	257,189	228,259	139,177	521,893	371,062	311,977	209,451	300,000	610,447	3,445,524	(749,111)
Supplies & Materials	1,390,996	101,616	94,826	214,407	117,420	185,894	104,087	27,913	37,636	74,530	117,929	159,597	210,000	1,443,915	52,919
Capital Outlay	67,550	0	0	0	25,760	0	0	0	0	0	18,788	22,000	1,550	66,108	588
Other Objects (inc. loan prmts)	407,950	9,020	253,538	3,081	1,630	2,276	23,703	26,446	2,578	9,051	29,629	15,000	37,930	413,902	11,952
Transfers	316,000	0	0	0	0	0	0	0	0	0	0	0	0	316,000	316,000
Contingency & EFB	1,230,000	517,503	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	2,636,557	6,820,927	29,215,232	(1,230,000)
Total Expenditures	32,918,383	5,892,461	6,155,386	5,535,195	4,942,487	12,254,539	12,235,286	12,416,345	11,757,448	11,263,485	10,802,998	9,769,542	3,300,086	2,902,220	(3,703,151)
Monthly Fund Balance	0	5,892,461	0	(620,161)	(592,708)	7,312,052	(19,253)	181,059	(658,897)	(493,963)	(460,492)	(1,033,451)	(6,469,455)	2,902,220	
Accumulated Fund Balance	0	5,892,461	6,155,386	5,535,195	4,942,487	12,254,539	12,235,286	12,416,345	11,757,448	11,263,485	10,802,998	9,769,542	3,300,086	2,902,220	
% of Budgeted Resources		19.76%	4.55%	4.70%	5.20%	29.13%	6.47%	7.85%	4.75%	5.24%	5.14%	4.87%	1.07%	87.57%	
% of Budgeted Requirements		1.88%	3.75%	6.88%	7.00%	6.92%	6.53%	7.30%	6.78%	6.74%	6.53%	8.01%	20.72%	88.75%	