Morrow County School District General Fund **10/31/2020**

Statement of 2020-21 Anticipated Revenue

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	$ 9,105,907	$ -	9,105,907	$ 9,105,907	$ -
1112 Prior Years' Levy*	125,000	80,521	44,479	125,000	(0)
1190 Penalties and Interest on Taxes	4,000	383	3,617	4,000	(0)
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	399	26,601	27,000	0
2800 Revenue in Lieu of Taxes	175,000	175,832	-	175,832	832
3101 State School Support Fund*	17,744,779	7,008,526	10,736,253	17,744,779	0
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**	**$ 7,330,648**	**$ 22,188,566**	**$ 29,519,214**	**$ 831**
5400 Beginning Fund Balance	3,400,000	3,367,853		3,367,853	(32,147)
TOTAL RESOURCES	**$ 32,918,383**	**$ 10,698,501**	**$ 22,188,566**	**$ 32,887,067**	**$ (31,316)**

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	$ 29,519,214
2021 Estimated Expenditures	29,146,769
Revenues Over (Under) Expenditures	372,446
Beginning Fund Balance	3,367,853
Projected Ending Fund Balance	3,740,299
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 **10/31/2020**

STATEMENT OF 2020-21 ANTICIPATED EXPENDITURES

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	$ 2,556,604	$ 999,614	$ 1,096,917	$ 460,073
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	74,708	1,995,502	(990,560)
Center 003: Maintenance	1,441,080	400,296	375,143	665,642
Center 004: Special Education	1,550,554	333,951	767,153	449,450
Center 103: Irrigon Elementary	2,677,682	478,997	1,766,583	432,102
Center 104: A.C. Houghton Elementary	2,964,042	510,337	1,912,563	541,142
Center 105: Windy River Elementary	2,698,922	536,122	2,017,925	144,875
Center 108: Sam Boardman Elementary	3,809,139	626,473	2,412,655	770,011
Center 110: Heppner Elementary	2,264,863	443,370	1,585,490	236,003
Center 150: Irrigon Jr/Sr High School	3,628,437	706,947	2,546,269	375,222
Center 604: Heppner Jr/Sr High School	2,277,355	420,288	1,633,264	223,803
Center 612: Riverside Jr/Sr High School	4,326,055	794,384	3,008,959	522,712
Total Expenditures	**32,688,383**	**6,325,486**	**21,118,423**	**5,244,474**
Contingency	230,000	-	-	230,000
TOTAL	**$ 32,918,383**	**$ 6,325,486**	**$ 21,118,423**	**$ 5,474,474**

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	$ 19,214,551	$ 3,014,490	$ 13,265,132	$ 2,934,930
2000 Support Services	12,039,832	3,310,997	7,853,291	875,544
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**	**$ 6,325,486**	**$ 21,118,423**	**$ 5,474,474**

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	$ 15,325,904	$ 2,841,426	$ 10,421,751	$ 2,062,727
200 Payroll Taxes & Benefits	9,991,348	1,909,504	6,933,193	1,148,651
300 Purchased Services	4,194,635	753,238	2,475,708	965,690
400 Supplies and Materials	1,390,996	528,269	1,243,185	(380,459)
500 Capital Outlay	67,550	25,760	-	41,790
600 Other Objects	401,950	267,289	44,586	90,075
61X Debt Service	-	-	-	-
700 Interfund Transfers	316,000	-	-	316,000
800 Contingency	1,230,000	-	-	1,230,000
TOTAL	**$ 32,918,383**	**$ 6,325,486**	**$ 21,118,423**	**$ 5,474,474**

Morrow County School District - 2020-2021 **10/31/2020**

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	579,470	463,794	92,950	22,726
202	Title 1 C Migrant Education	123,920	90,208	18,774	14,938
203	Title III English Language Acquisition	90,000	34,956	11,428	43,616
204	IDEA	500,000	101,726	56,262	342,011
206	Title IV	62,050	35,557	-	26,493
208	GEAR UP Grant	230,000	44,121	26,879	159,000
209	Title VI Rural Schools	49,500	-	-	49,500
212	Miscellaneous Grants	419,000	65,595	18,953	334,452
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	103,439	32,145	54,750
217	Title II A Teacher Quality	86,519	27,532	50,999	7,988
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	479,100	595,012	154,924	(270,835)
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	-	8,891	16,109
222	RJSH Donations/Mini-Grants	100,000	600	7,137	92,263
223	Food Service	1,311,318	968,097	269,237	73,984
230	Co-Curricular Activites	1,039,493	467,776	19,286	552,431
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	82,503	282,497
260	Technology fund	305,000	176,554	92,995	35,451
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	80,550	30,120	1,076,330
	Total Expenditures	**$ 12,998,401**	**$ 3,255,517**	**$ 973,613**	**$ 8,769,270**

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.

MORROW COUNTY SCHOOL DISTIRCT **GENERAL FUND** **2020-2021**

Monthly Revenue and Expenditure Summary

		Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
SOURCE	**BUDGET**	**JULY**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**TOTAL**	**Over/(Under)**
Current Year Taxes	$ 9,105,907	0	0	0	0	7,570,593	9,512	44,048	38,094	107,396	32,944	96,663	732,839	8,632,088	(473,819)
Prior Year Taxes	125,000	17,608	56,716	6,197	0	5,377	1,101	21,789	1,984	2,897	6,476	1,077	30,686	151,907	26,907
Interest on Taxes	4,000	26	36	321	0	0	2,768	85	75	125			222	3,658	(342)
Earnings on Investments	100,000	289	6,580	197	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	77,066	(22,934)
Contributions & Donations from Priva	312,377	0		0	0	0	100,000		200,000				12,377	312,377	0
Services Provided Other Districts	-	0		0	0									0	0
Recovery of Prior Yrs Expenditures	50,000	0	0	0	13,882	4,000	4,000	4,000	4,000	4,000	4,000	4,000	10,000	51,882	1,882
Medicaid Reimbursement	120,000	0	0				0	0	0			100,000	20,000	120,000	0
Miscellaneous	83,000	631	0	8,919	34,489	0	1,050	10,611	343	2,660	17,119		48,971	124,794	41,794
County School Funds	27,000	59	190	151	0	0	47	226	138	379	17,830		8,255	27,273	273
Revenue in Lieu of Taxes	175,000	0	0	175,832	0	2,971	0	0					12,598	191,401	16,401
State School Support Fund	17,744,779	2,808,512	1,400,005	1,400,005	1,400,005	1,521,153	1,521,153	1,521,153	1,470,401	1,470,401	1,212,786	1,036,180	640,172	17,401,925	(342,854)
Small High School Grant	-	0	0	0	0									0	0
Common School Fund	193,924	0	0	0	0				0	90,000			103,924	193,924	0
Restricted Grants in Aid (State)	-	0	0	0	0								-	0	0
Restricted behalf IRS interst QSCB	33,000	0	0	0	0								33,000	33,000	0
Special Ed SPR&I Grant	3,396	0	0	0	0								3,396	3,396	0
Federal Forest Fees	41,000	0	0	0	0								41,000	41,000	
Transfers	1,400,000	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	9,114,094	1,649,631	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,097,440	28,765,691	(752,692)
Beginning Fund Balance	3,400,000													0	(3,400,000)
Total Resources	32,918,383	2,827,126	1,463,526	1,591,621	1,448,376	9,114,094	1,649,631	1,611,911	1,725,034	1,687,857	1,301,155	1,247,920	3,097,440	28,765,691	(4,152,692)
REQUIREMENTS															
Salaries	$ 15,325,904	$ 262,271	314,769	1,095,246	1,169,140	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	3,015,385	14,956,811	(369,093)
Benefits	9,991,348	168,961	234,500	737,969	732,495	841,000	841,000	841,000	841,000	841,000	841,000	841,000	2,009,692	9,770,617	(220,731)
Purchased Services	4,194,635	65,153	314,773	116,123	257,189	350,928	457,153	407,497	300,000	300,000	300,000	300,000	610,447	3,779,262	(415,373)
Supplies & Materials	1,390,996	101,616	94,826	214,407	117,420	100,000	100,000	100,000	100,000	100,000	100,000	158,557	171,723	1,458,549	67,553
Capital Outlay	67,550	-	0	0	25,760			22,000				22,000	1,550	71,310	3,760
Other Objects (inc. loan pmts)	401,950	9,020	253,558	3,081	1,630	15,000	15,000	15,000	15,000	15,000	15,000	15,000	37,930	410,219	8,269
Transfers	1,841,000				0									0	(1,841,000)
Contingency	1,000,000				0									0	(1,000,000)
Total Expenditures	34,213,383	607,021	1,212,427	2,166,825	2,303,634	2,606,928	2,713,153	2,685,497	2,556,000	2,556,000	2,556,000	2,636,557	5,846,727	30,446,769	(3,766,614)
Monthly Fund Balance	(1,295,000)	2,220,105	251,099	(575,205)	(855,258)	6,507,166	(1,063,522)	(1,073,586)	(830,966)	(868,143)	(1,254,845)	(1,388,637)	(2,749,287)	(1,681,078)	
Accumulated Fund Balance	(1,295,000)	925,105	1,176,204	600,999	(254,259)	6,252,907	5,189,385	4,115,799	3,284,834	2,416,691	1,161,846	(226,791)	(2,976,078)	(1,681,078)	
% of Budgeted Resources		8.59%	4.45%	4.84%	4.40%	27.69%	5.01%	4.90%	5.24%	5.13%	3.95%	3.79%	9.41%	87.38%	
% of Budgeted Requirements		1.77%	3.54%	6.33%	6.73%	7.62%	7.93%	7.85%	7.47%	7.47%	7.47%	7.71%	17.09%	88.99%	