ANALYSIS

Department of Education

Fiscal Transparency

Analyst: Wendy Gibson

Request: Acknowledge receipt of a report on fiscal transparency.

Analysis: The Oregon Department of Education (ODE) submitted a report in accordance with a budget note in HB 5014 (2023).

> *Budget Note: The Oregon Department of Education (ODE) collects and maintains a wide variety of data from local school districts, including revenue and expenditure budgets and audited actual annual revenues and expenditures. The Department is directed to research ways in which to make its school and district-level financial data publicly available on a web site in a searchable, user-friendly format. Users should be able to query and display school and district-level aggregated expenditures and revenues at varying levels of detail and in varying visual formats. The Department shall report to the Education Subcommittee of the Joint Committee on Ways and Means during the 2024 legislative session on its research, including technologies reviewed and costs and timelines for implementation.*
>
> *Additionally, on an annual basis, the Department of Education shall publish a written report on school district-level revenues and spending by each school district in Oregon. The report should display actual revenues and expenditures in a fiscal year compared with the school district's budgeted revenues and expenditures for that year, aggregated by function and by object, and including budgeted and unbudgeted ending fund balances. This written report shall be presented to the Joint Ways and Means subcommittee on education no later than February 28th of each year.*

Collectively, Oregon school districts spent $18,729 per pupil in the 2022-23 school year, which is 13% more than the national average of $16,526.[1] According to data from ODE, the amount varied widely across school districts, with some school districts spending more than $20,000 per pupil. The data also shows that the amount of spending is not directly correlated with increased student outcomes.

[1] ODE Data Source: https://www.oregon.gov/ode/schools-and-districts/grants/Pages/School-Level-Expenditure-Report.aspx. National Data Source: 2023 Annual Survey of School System Finances, United States Census Bureau.

ODE collects and maintains a wide variety of data from local school districts, including revenue and expenditure budgets and audited actual annual revenues and expenditures. The Department received $2.2 million and six positions in SB 5701 (2024) to create the Office of Fiscal Transparency to develop and maintain publicly accessible data dashboards.

Despite the data collection, it remains difficult to evaluate the efficiency of spending and the overall fiscal health of Oregon's schools. School districts across the state use multiple accounting platforms to manage their funding and then summarize their accounting entries to align to ODE's Chart of Accounts for more consistent financial reporting across the state. However, this process creates limitations for data analysis, including a lag of 18 months or more and an inability to see expenditure details. Recognizing these limitations, the Department has reported on high-level expenditure and revenue comparisons from fiscal year 2023 to gauge financial competencies in forecasting revenue and expenditures.

The report contains comparisons, both statewide and by school district, of planned revenues and expenditures versus actual revenues and expenditures. The report organizes the information by the type of revenue and category of expenditure spent. The Department analyzed the data to produce key trends, make recommendations for improvements, and propose the next steps toward enhancing fiscal transparency.

ODE reports that 25% of school districts do not maintain an adequate ending balance, but does not include any explanation for why the balances are so low. The Government Finance Officers Association (GFOA) recommends an ending balance of 16% in general fund revenues to mitigate current and future risks, including potential tax revenue declines. Of the 54 school districts below the recommended threshold, 26 are below 10% with five school districts reporting under a 2% ending balance.

Overall, the level of data reporting is inadequate to determine what is driving the fiscal changes and whether more efficient spending would lead to stronger student outcomes. The State School Fund is one of Oregon's largest financial investments, and as school district expenses continue to rise, so does the taxpayer's interest in how the funding is being spent. ODE reports the Office of Fiscal Transparency is continuing to work on adjustments to the Chart of Accounts to capture a higher level of detail. Additionally, the office is reviewing potential mechanisms to minimize the lag in receiving data from school districts.

Recommendation: The Legislative Fiscal Office recommends acknowledging receipt of the report.

Request: Report on school district-level revenues and spending.

Recommendation: Acknowledge receipt of the report.

Discussion: The Budget Report to House Bill 5014 (2023) included a budget note directing the Oregon Department of Education (ODE) to research ways to make school and district-level financial data publicly available and searchable in a user-friendly format to increase transparency. The budget note also included the following direction:

> ***Budget Note: School Funding Transparency***
> *Additionally, on an annual basis, the Department of Education shall publish a written report on school district-level revenues and spending by each school district in Oregon. The report should display actual revenues and expenditures in a fiscal year compared with the school district's budgeted revenues and expenditures for that year, aggregated by function and by object, and including budgeted and unbudgeted ending fund balances. This written report shall be presented to the Joint Ways and Means subcommittee on education no later than February 28th of each year.*

The report submitted by ODE meets the requirements outlined in the budget note. It includes statewide and district-level financial information for fiscal year 2023, displays budget to actuals data by fund type, and provides possible explanations for variances between final budget figures and actuals. The report also highlights budget to actuals by function, such as instruction, support services, and capital expenditures. Beginning fund balances indicate districts have varying levels of reserves to maintain budget flexibility in future fiscal years. On a statewide basis, reserves totaled approximately 16 percent of revenues or 20 percent of expenditures. This average is in line with national reserve balance recommendations for local governments. In contrast to prior decades, state revenue continues to comprise a larger share of district budgets at 45 percent of the total.

In addition to trend analysis, the report includes potential actions to improve financial reporting consistency and ease district reporting burdens. According to the report, "The current collection system was not designed for financial reporting. It does not produce clean, balanced data, and the system's coding setup lacks strict controls, which leads to inconsistent categorization of financial activities. This system also fails to support timely data collection and updates to the chart of accounts."

During the 2024 Legislative Session, the Legislature approved $2.2 million General Fund and authorized the establishment of six permanent positions to develop and maintain publicly accessible data dashboards featuring school district financial data. With resources committed and the completion of this initial report, ODE has made progress identifying the value of existing data and developing recommendations to advance transparency and reporting consistency in the future. District level considerations should be addressed in any reporting or chart of accounts restructuring, to ensure statewide and district level needs are met with proposed changes.

Oregon
Tina Kotek, Governor

OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

Dr. Charlene Williams
Director of the Department of Education

January 31, 2025

Senator Kate Lieber, Co-Chair
Representative Tawna Sanchez, Co-Chair
Joint Committee on Ways and Means
900 Court Street NE
H-178 State Capitol
Salem, OR 97301

Dear Co-Chairs:

Nature of the Request

ODE has submitted the required annual School Funding Transparency report per the HB 5014 (2023) budget note (see excerpt below).

"Additionally, on an annual basis, the Department of Education shall publish a written report on school district-level revenues and spending by each school district in Oregon. The report should display actual revenues and expenditures in a fiscal year compared with the school district's budgeted revenues and expenditures for that year, aggregated by function and by object, and including budgeted and unbudgeted ending fund balances. This written report shall be presented to the Joint Ways and Means subcommittee on education no later than February 28th of each year."

Action Requested

ODE respectfully requests acknowledgment and acceptance of the annual School Funding Transparency report.

Sincerely,

Dr. Williams
Oregon Department of Education Director

School District – Level Budgeted Revenues and Spending Report

Prepared by the Office of Finance and Information Technology and Fiscal Transparency Unit

February 2025

Executive Summary 3

Overview of School District Revenues and Expenditures 5

Detailed Comparison by Fund 6

Detailed Budget to Actual Comparison by Source and Major Function 12

Detailed Comparison by Object 16

Beginning and Ending Fund Balances 16

Analysis of Key Trends and Variances 20

The Role of the ODE in Fiscal Transparency 21

Current Reporting Challenges and the Path Forward 21

Building Partnerships and Supporting Districts for Long-Term Success 22

Conclusion 23

Appendix A: General Fund Ending Fund Balance by District 24

Appendix B: Budget to Actuals by District 30

Executive Summary

This report responds to the Budget Note included in the budget report for House Bill 5014 from the 2023 Regular Legislative Session. Its primary purpose is to analyze school district revenues and expenditures, offering meaningful, timely, and actionable insights for policymakers, school districts, and other stakeholders.

Scope and Methodology

This report focuses on governmental funds, analyzed by source (e.g., state, federal, or local revenues) and function (e.g., instruction, support services, or debt service) from fiscal year 2023. Major and non-major fund classifications were excluded to enable consistent aggregation and comparison of financial activity across all funds.

Data

Data was sourced directly from district audit reports, ensuring high reliability and credibility through rigorous external review. The report uses a budgetary basis, reflecting school districts' planned revenues and expenditures, and evaluating action performance against these plans. This contrasts with accrual or modified accrual accounting by emphasizing cash flow and appropriations.

Two appendixes at the end of the report provide detailed financial data by district.

Key Findings

- Revenues and Spending Patterns:
    - State Sources contribute 45% of district revenues, followed by local sources at 35%
    - Expenditures are primarily directed toward instruction, 42%, and support services, 31%, reflect a focus on educational priorities
- Budget Variances:
    - Districts demonstrated strong revenue forecasting, with most funds aligning budgeted revenues closely with actuals.
    - Expenditures, however, showed significant variances, particularly in capital project funds, which were underspent by 66% of the final budget. This variance may stem from the carryover of significant beginning fund balances from FY22.
- Ending Fund Balance Insights:
    - 25% of all districts fell below the Government Finance Officers Association (GFOA) recommended practice of retaining 16% of revenues. These districts may face financial instability, underscoring the need for targeted support.
- Timeliness of Data:
    - Financial data delays of up to 18 months hinder informed decision making. Timely, accurate, and standardized reporting is critical for effective resource allocation.
- Additional Considerations:
    - The audited financial statements are essential for comprehensive understanding of district finances. Readers of this report are encouraged to consult each district's publicly available reports, which include detained notes and schedules for additional context.

Looking Ahead

The Oregon Department of Education (ODE) is committed to improving fiscal transparency and aid in greater understand of financial data for decision-making across the educational system in Oregon. By leveraging the audit-reviewed data, coupled with actionable insights, ODE aims to enhance financial oversight and reduce administrative burden for district partners.

Moving forward, ODE will continue refining systems to provide timely, accurate data that supports stakeholders, partners, legislative members, and the Governor in ensuring education funding in Oregon is both transparent and impactful.

Overview of School District Revenues and Expenditures

Revenue and Expenditure data are collected by the Oregon Department of Education through district submitted audits as required by ORS 327. Understanding what consistitues revenue sources in districts across the state can inform understanding of the districts fiscal dynamics and funding stability. Whereas districts' expenditures can be the foundation for conversations about spending patterns and the ependitures alignment with school success.

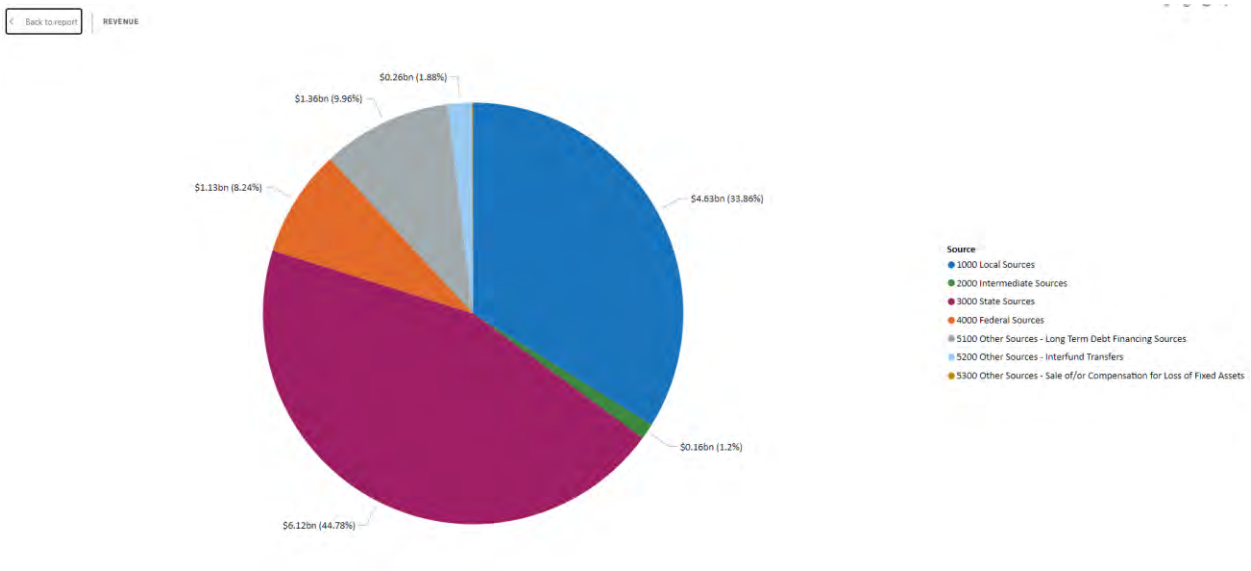


Figure 1: Statewide District Revenues by Source (FY23)

Figure 1 reflects the sum of revenues for all districts in the state, split out by source. State Sources form the largest portion of total district revenues (45%), underlining the impact of state funding in Oregon education. Local Sources (34%), Long Term Debt Financing[1] (10%), and Federal Sources (8%) are the next largest sources, showing district reliance on multiple funding streams.

It also displays the impact of the state school fund and state funded grants to districts, as the largest portion of district total revenues across the state. Closely behind are local sources, making up a third of district revenue flows. A district's breakdown in revenue sources can provide an understanding about the source of their major grants and funding flexibility, depending on the requirements of the revenue sources.

[1] Long term debt financing includes bond proceeds, mortgage and loan receipts, and lease purchase receipts.

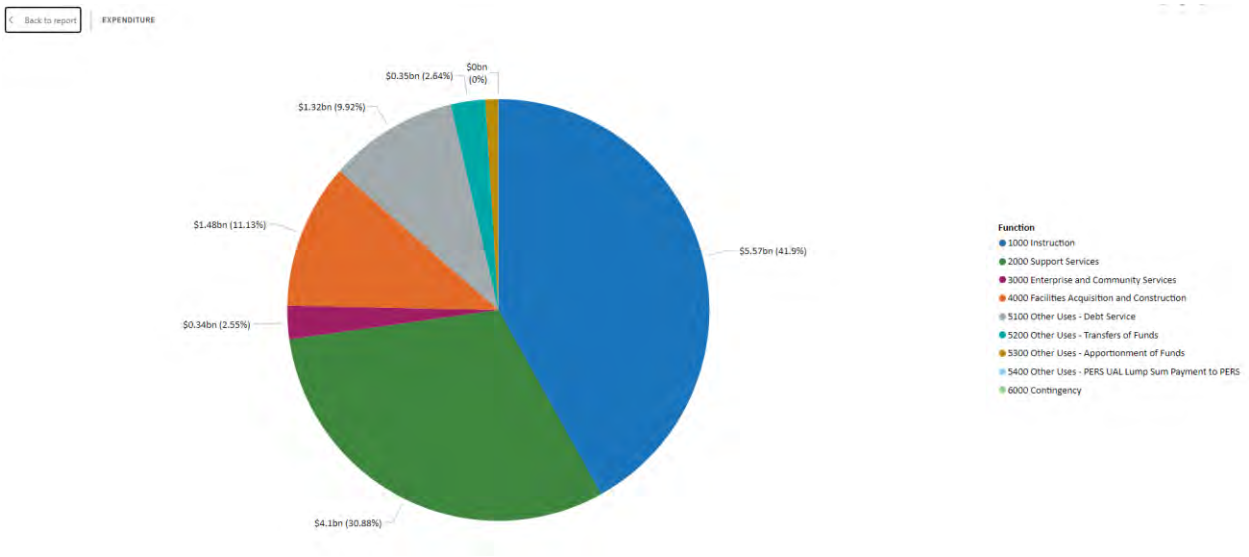


Figure 2: Statewide District Expenditures by Function (FY23)

Figure 2 reflects total expenditures for all districts in the state, split out by function. The largest expenditure category for districts is Instruction, which accounts for 42% of total spending, emphasizing the priority of direct educational activities. Support Services rank second at 31%, reflecting significant spending on activities supporting instruction, such as administration, counseling, and maintenance. Smaller portions are expended on categories like Facilities Aquisition and Construction (11%) and Debt Service (10%).

With the highest spending categories represented by instruction and support services across the state, the district focus is on these high priority areas. Facilities acquisition and construction and debt service make up roughly 20% of total district expenditures across the state, pointing to the costs that these can carry on a district's spending. How each of these expenditure categories break down by district can be telling about a district's priorities and flexibility with funds. Review Appendix B to see how each of these are broken down by district.

Detailed Comparison by Fund

Districts formally adjust their budgets throughout the year as needs arise, allowing the review of original and final district budgets. This data is also collected by the Oregon Department of Education through district submitted audits. Comparing district budgets at multiple points to actual revenue and spending can support understanding of districts' abilities to plan for their inflows and estimate costs as well as changing priorities as time goes on.

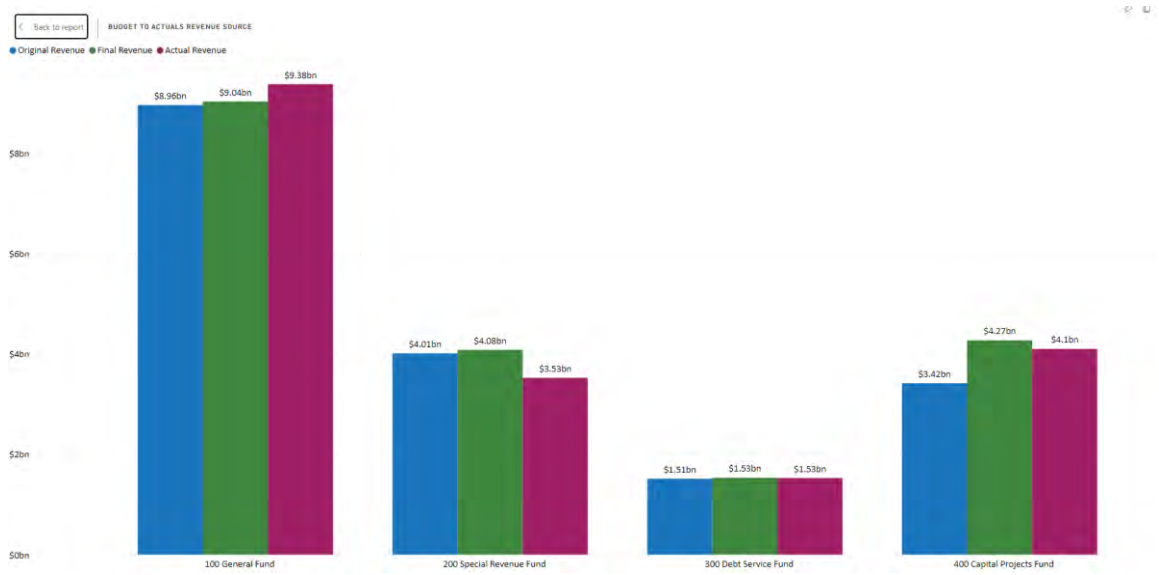


Figure 3: District Revenue Sources by Fund (FY23)

Figure 3 shows the budget to actual revenue comparison for all districts across the state, with the blue bars representing districts' beginning of year budget (Originial Revenue), the green bars representing districts' end of year budget (Final Revenue), and the pink representing the revenue the districts actually received (Actual Revenue) by fund category.

100 General Fund:

- **Original Budget**: $8.96B
- **Final Budget**: $9.04B
- **Actual Revenue**: $9.38B

The general fund is the primary operating fund and accounts for all revenues except those required to be accounted for in another fund. The State School Fund is included in the general fund. In fiscal year 2023, there was minimal difference in district general fund revenue between original and final budgets and actual revenue, which came in roughly 4% higher than the final budget.

200 Special Revenue Fund:

- **Original Budget:** $4.01B
- **Final Budget:** $4.08B
- **Actual Revenue:** 3.53B

The special revenue fund accounts for revenue sources that are legally restricted for specific purposes such as classroom supplies and equipment and for student body funds that support school activities. State and federal grants are accounted for in this fund, other than the State School Fund. In the fiscal year, total district revenue increased slightly in the special revenue fund between the original and final budgets. Actual revenue came in around 14% lower than district original and final budgets. This suggests some room for improvement in mid-year updates and adjustments to reflect additional resources.

300 Debt Service Fund:

- **Original Budget:** $1.51B
- **Final Budget:** $1.53B
- **Actual Revenue:** $1.53B

The debt service fund provides for the payment of principal and interest on general obligation bonded debt, which includes debt service on capital and PERS bonds. Property tax is the primary revenue source for this fund. There was close alignment between original, final, and actual figures indicate stability in district's ability to project and plan for debt service-related revenues.

400 Capital Projects Fund:

- **Original Budget:** $3.42B
- **Final Budget:** $4.27B
- **Actual Revenue:** $4.1B

The capital projects fund accounts for activities related to the acquisition, construction, equipping, and furnishing of facilities. Districts adjusted original to final budget to align closer to actual revenue, with actual revenue ending only slightly lower than final budget.

On the whole, there was minimal variance between total district general fund, debt service, and capital project final budget figures compared to actual revenue. Districts with variances between original, final, and actual revenues may be experiencing challenges in accurately forecasting revenue streams or responding to mid-year funding adjustments. Districts falling into this parameter may need enhanced forecasting methods and adaptive budgeting practices to manage fiscal uncertainty effectively. Review Appendix B to see how each of these are broken down by district.

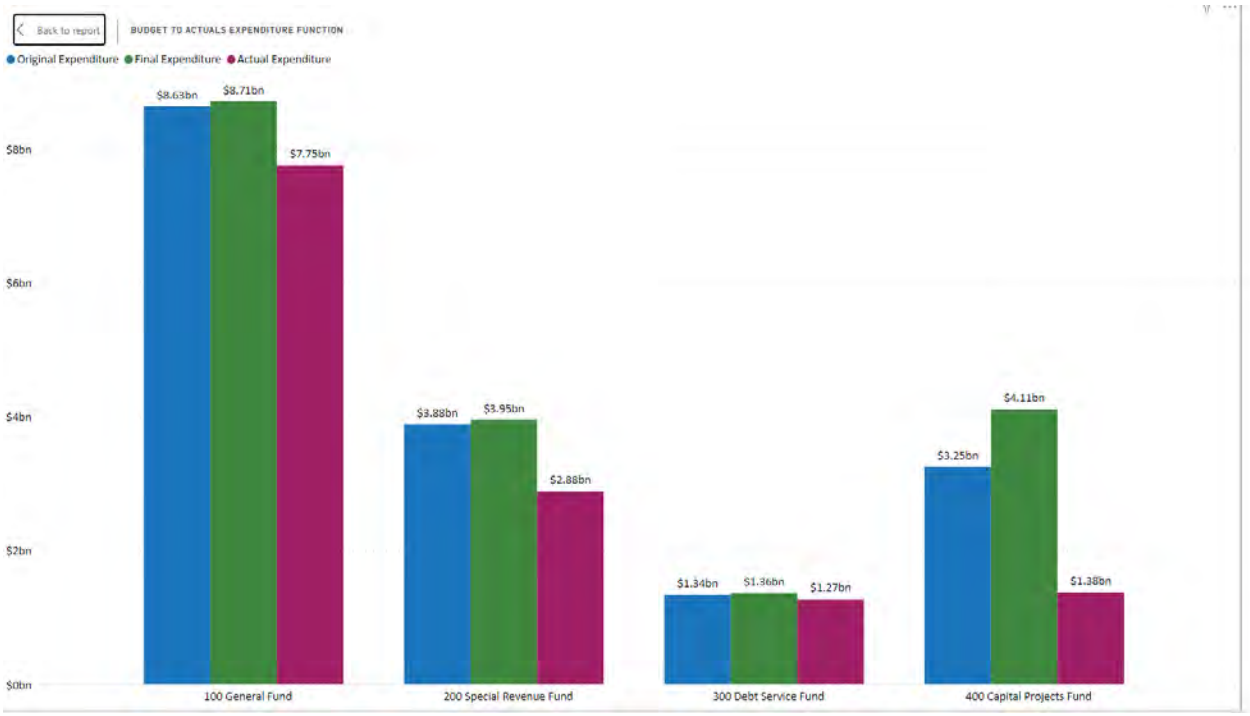


Figure 4: Major Expenditure Categories by Fund (FY23)

Figure 4 shows the budget to actual expenditures comparison for all districts across the state, with the pink bars representing districts' beginning of year budgets, the green bars representing the districts' end of year budgets, and the pink bars representing districts' actual expenditures by fund category.

100 General Fund:

- **Original Budget**: $8.63B
- **Final Budget**: $8.71B
- **Actual Expenditures**: $7.75B

200 Special Revenue Fund:

- **Original Budget**: $3.88B
- **Final Budget**: $3.95B
- **Actual Expenditures**: $2.88B

Total district general fund and special revenue fund expenditures came in around $1 billion below budget. This is 11% lower for the General Fund and 25% lower for Special Revenue Fund. This could indicate district challenges with forecasting throughout the year or possible cost savings or delays in major spending categories for districts.

300 Debt Service Fund:

- **Original Budget**: $1.34B
- **Final Budget**: $1.36B
- **Actual Expenditures**: $1.27B

Total district debt service fund spending was slightly under budget, which reflects tight control over debt service expenditures. This is consistent with stable forecasting of debt service revenues in Figure 3.

400 Capital Projects Fund:

- **Original Budget**: $3.25B
- **Final Budget**: $4.11B
- **Actual Expenditures**: $1.38B

Total district capital project fund expenditures were significantly below budget, at $2.73B or 66% lower than final budget figures. This may reflect project delays, cost savings, developing capital reserves, or underutilization in district capital project spending.

As opposed to revenues, districts as a whole struggled with forecasting general fund, special revenue, and capital project expenditures. Districts showing large differences between their original, final, and actual expenditures, particularly in the General Fund and Capital Projects Fund, may face challenges in aligning spending with budget projections. These variances could reflect unexpected costs, delays in project implementation, or adjustments made mid-year. Districts in this category may benefit from strengthened budgetary controls and forecasting mechanisms to improve alignment and ensure efficient resource allocation. Additionally, tracking these trends across funds can provide insight into broader financial health and operational priorities.

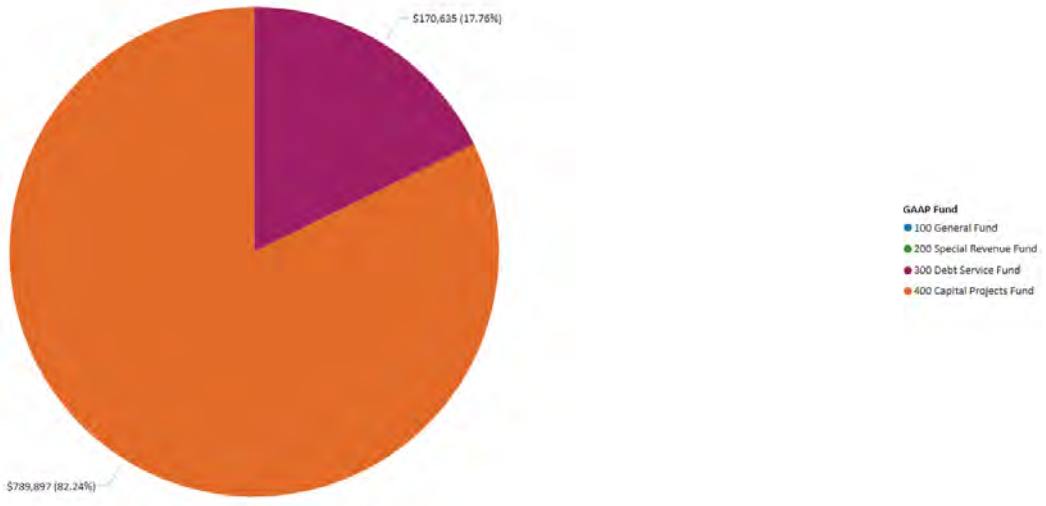


Figure 5: Adjustments from Original to Final Budget (FY23)

Figure 5 highlights the variance between final and original budgeted amounts across different funds for all districts in the state. This data is collected by the Oregon Department of Education through district submitted audits. The chart was created by subtracting revenues from expenditures (change in fund balance) for each fund and calculating the percent change from original budget to final budget. This gives insight into how flexible districts are with budgeting and how needs arise as the year progresses.

The total general and special revenue funds saw a slight change in original and final budget figures, indicating either strong forecasting in original budgets or limited flexibility in updating budgets at the districts' ends. The capital projects fund saw the most notable change at an 82% increase from original to final budget. This could mean that capital project costs are quickly growing as the year goes on and that districts are able to be responsive to those needs. It could also mean that districts struggle with forecasting capital project costs or needs in the beginning of the year. The debt service fund saw an 18% increase from original to final budget. This may be impacted by the significant increase in capital project costs budgeted by districts.

In this report, ODE is unable to compare prior years' final budgeted numbers to analyze trends, as this data is not currently collected. However, by examining the differences between original and final budget numbers, one can identify trends and gain insights into the magnitude of changes that occur throughout the budgeting process. These variances highlight the dynamic nature of financial planning and the need for capturing final budget figures to better understand adjustments made over the fiscal year. This insight underscores the importance of integrating final budget data into future reporting processes to enhance accuracy and trend analysis.

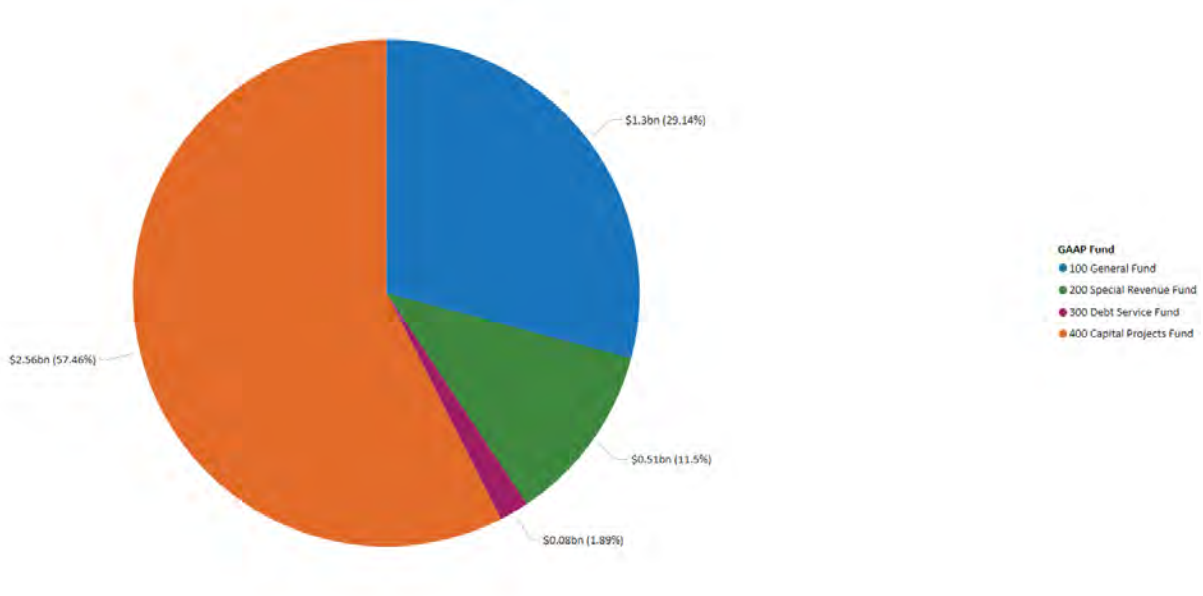


Figure 6: Variances between Final Budget and Actuals (FY23)

Figure 6 highlights the variance between actuals and final budgets across different funds for all districts in the state. This data is collected by the Oregon Department of Education through district submitted audits. The chart was created by subtracting revenues from expenditures (change in fund balance) for each fund and calculating the percent change from final budget to actuals. This illuminates districts' ability to forecast and the flexibility with which they update budgets.

District capital project funds showed the biggest variance between actual data and final budgets, which was also reflected in Figures 3 and 4. This variance comes from substantial underspending of capital project funding compared to what was budgeted, as exhibited in Figure 4. The general fund showed the next highest

variance at 29%. This is due to underspending in the general fund compared to the final budgeted amount for the general fund. These discrepancies underscore the importance of accurate forecasting and adaptive financial management to address shifting priorities and unforeseen financial pressures.

Key Factors Leading to Variances between Final Budget and Actuals

Timing of the Legislative Session and Fund Availability:

- The General Fund (GF) allocations for the State School Fund are determined late in the legislative session, often after April. This delay creates a gap between when budgets are planned and when funds are confirmed.

Lack of Supplemental Budgets:

- The absence of an ODE collection of supplemental budget data prevents tracking and explaining changes from the original budget. This limitation in the data that is collected reduces the ability to analyze the changes that occurring throughout the budget lifecycle.

Forecasting Based on Preliminary Numbers:

- The Governor's Recommended Budget (GRB) serves as a forecast baseline for State School Fund planning. If legislative joint chairs do not adjust this, it can lead to variances since the GRB is only an estimate.

Bond Proceeds and Supplemental Budget Timing:

- Supplemental budgets often account for bond proceeds, which are applied only twice a year. Timing mismatches, such as the March economic forecast determining disbursements for the Student Investment Account, further complicate alignment with the fiscal year.

State-Specific Budgeting Practices:

- Unlike other states that have access to budget numbers of months or even half a year before the budgeting process, Oregon faces tighter time constraints, making accurate forecasting more challenging.

Detailed Budget to Actual Comparison by Source and Major Function

Splitting out revenues by source can support understanding of districts' abilities to plan for and estimate revenues from different sources and their implications for district financial flexibility as time goes on. Wheras, splitting expenditures by type shows districts' abilities to plan for and estimate types of costs and where supports may be added in those areas.

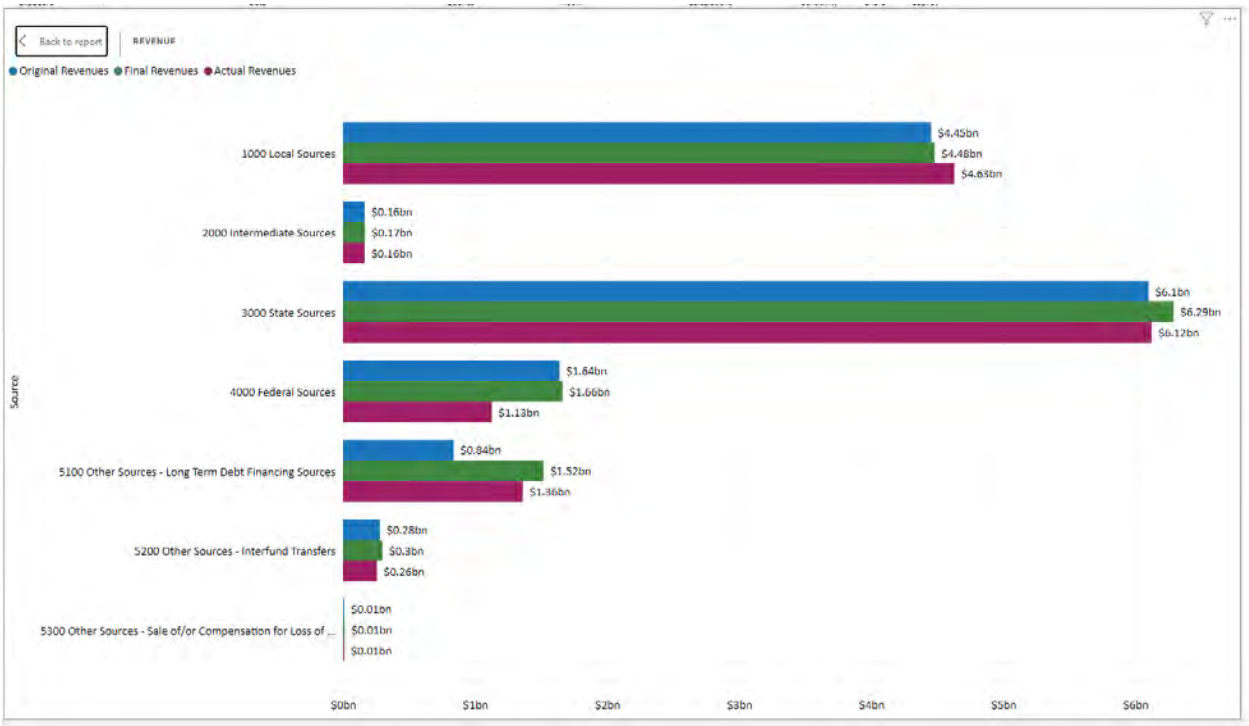


Figure 7: Revenues by Detailed Sources (FY23)

Figure 7 shows the budget to actual revenues comparison for all districts across the state, split out by source type.

Local Sources (1000):

- **Original Budget**: $4.42B
- **Final Budget**: $4.48B
- **Actual Revenues**: $4.63B

Actual revenues slightly exceeded both the original and final budgets, indicating local revenue generation forecasts meeting expectations.

State Sources (3000):

- **Original Budget**: $6.1B
- **Final Budget**: $6.29B
- **Actual Revenues**: $6.12B

Actual state revenues came in only slightly lower than original and final budget forecasts, indicating district's ability to forecast state revenue sources well.

Federal Sources (4000):

- **Original Budget**: $1.64B
- **Final Budget**: $1.66B
- **Actual Revenues**: $1.13B

Federal revenues came in roughly 30% lower than district original and final budget forecasts. This may indicate districts choosing to extend planned ESSER funds into the next fiscal year, which is allowable depending on the ESSER grant timeline.

Other Sources (5100 - Long Term Debt Financing):

- **Original Budget**: $0.28B
- **Final Budget**: $0.3B
- **Actual Revenues**: $0.28B

Revenues closely aligned with the budget, indicating minimal variance in this category.

There was some slight variation in federal revenues from budget to actuals, likely due to flexibility in use of ESSER funding by fiscal year. Districts being able to align budget forecasts to actual revenues supports their abilities to plan and adapt to their flow of resources throughout the year.

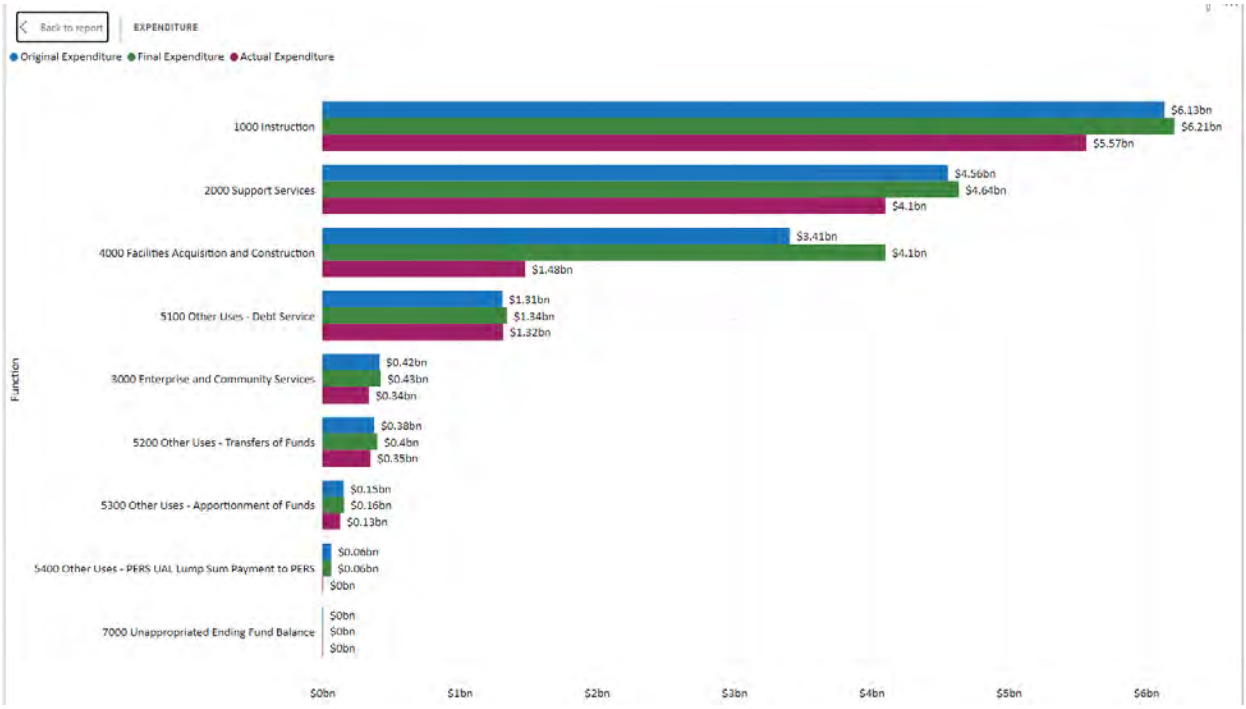


Figure 8: Expenditures by Function (FY23)

Figure 8 shows the budget to actual expenditure comparison for all districts across the state, split out by function.

Instruction (1000):

- **Original Budget**: $6.13B
- **Final Budget**: $6.21B
- **Actual Expenditures**: $5.57B

Actual spending on instruction was roughly 10% lower than both the original and final budgets. This suggests some room for improvement in forecasting instruction expenditures.

Support Services (2000):

- **Original Budget**: $4.56B
- **Final Budget**: $4.64B
- **Actual Expenditures**: $4.1B

Actual spending on support services was about 12% lower than both the original and final budgets. This could suggest district challenges in hiring support positions, overestimating costs, or potential delays in service-related projects.

Facilities Acquisition and Construction (4000):

- **Original Budget**: $3.41B
- **Final Budget**: $4.1B
- **Actual Expenditures**: $1.48B

Similar to Figure 4, this figure again displays that actual expenditures were roughly 60% lower on capital projects than what was forecasted in original and final budgets. This could suggest underestimating capital costs, capital delays, or reallocation of capital funds.

Debt Service (5100):

- **Original Budget**: $1.31B
- **Final Budget**: $1.34B
- **Actual Expenditures**: $1.32B

Actual spending is closely aligned with the final budget, indicating that districts have a strong ability to forecast debt service expenditures and revenues.

Enterprise and Community Services (3000):

- **Original Budget**: $0.34B
- **Final Budget**: $0.42B
- **Actual Expenditures**: $0.43B

Enterprise and community services include expenditures around food services, civic services, community recreation and library services. Actual expenditures for enterprise and community services came in around $9 million lower than what was budgeted, reflecting efficient management.

In total, districts struggled the most with alignment between budgeting for capital projects compared to actual expenditures. Districts that exhibit significant differences across instructional, support services, or facilities-related expenditures are likely to encounter challenges in maintaining financial flexibility and meeting strategic priorities. Such variances suggest a need for improved budget alignment and operational planning. Understanding these trends can support better resource allocation and fiscal sustainability.

Detailed Comparison by Object

Audit reports are inconsistent in reporting fiscal data at the object level. The Oregon Department of Education (ODE) is currently working to incorporate final budget numbers at the object level into its collection process. This initiative aims to enhance data granularity and improve the accuracy of financial analysis and reporting.

Beginning and Ending Fund Balances

Trends in beginning and ending fund balances highlight the importance of strategic planning and fiscal oversight to ensure sustainable financial health across all districts. Generally speaking, districts with larger beginning fund balances in specific funds, are positioned to better manage unforeseen financial challenges and invest in strategic initiatives. Whereas, smaller fund balances in certain areas may indicate that districts have limited financial flexibility and a higher risk of fiscal distress. Analyzing these patterns helps identify districts that may require additional support or intervention to ensure financial stability.

There was minimal change in ending fund balance compared to beginning fund balances for the general, special revenue and debt service funds. However, As described in detail below, districts maintained a rather high capital project ending fund balance. This could be due to a number of different factors involved with capital projects such as project delays, cost optimization, or intentional reserve accumulation for future infrastructure investments.

Beginning Fund Balances

Beginning fund balance is the amount of funds a district carries from the prior fiscal year to the current fiscal year. Being able to carry forward funds provides districts financial stability from year to year. These balances are critical for district flexibility and stability as fiscal inflows and outflows occur throughout the year. Districts with exceptionally high beginning fund balances may indicate foregone or delayed projects and activities from the prior fiscal year.

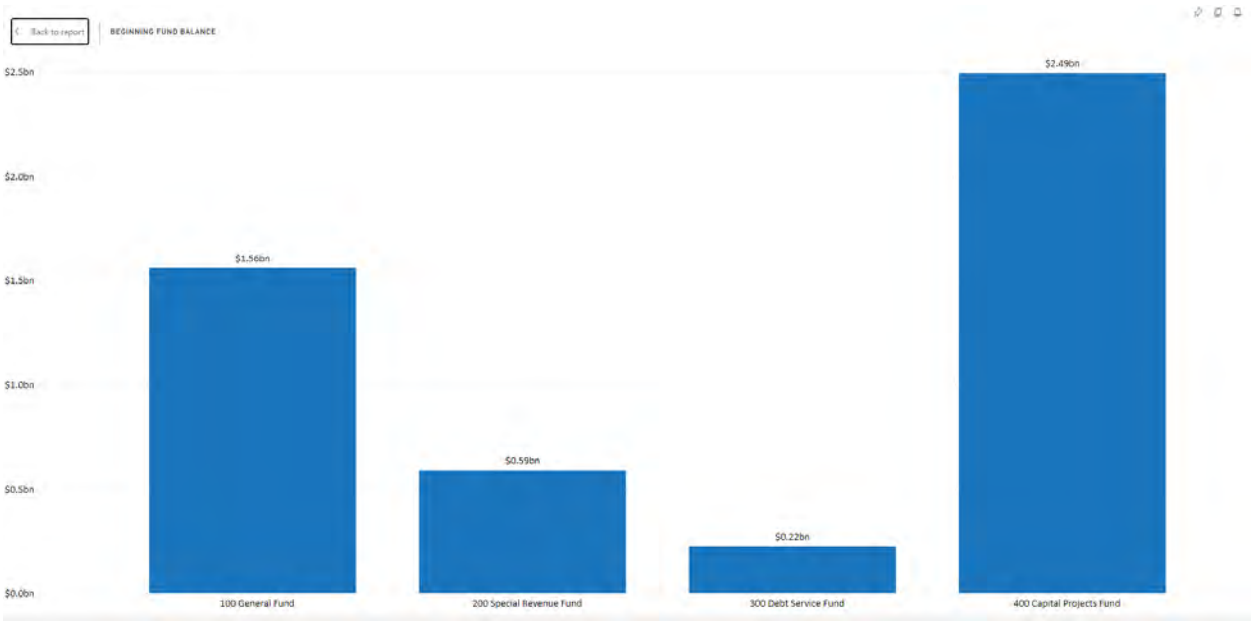


Figure 9: Total District Beginning Fund Balance by Fund (FY23)

Figure 9 shows the total beginning fund balance for all districts across the state, split out by function.

When compared with FY23's actual expenditures, it can be seen that roughly 16% of revenue and 20% of expenditures were carried over from FY22. District debt service funds follow a similar pattern with 14% of actual FY23 revenues and 17% of expenditures. These are generally within what is considered to be an average range.

Districts had a substantial carry over of funds in the capital project fund. The total beginning fund balance for the district capital projects funds is 61% of total actual revenues and 180% of total expenditures when compared with FY23 actuals. That could indicate project delays, cost optimization, or intentional reserve accumulation for future infrastructure investments. In the end, districts carried over more capital funds in beginning fund balances than were spent in the entirety of FY23.

Ending Fund Balances

Ending fund balance is the amount of funds a district has remaining at the end of the current fiscal year. A district's ending fund balance will become their beginning fund balance in the following fiscal year.

The Government Finance Officers Association (GFOA) recommends the financial best practice of maintaining a general fund ending balance threshold of 16% of revenues. A district's ending fund balance helps one understand the district's ability to continue functions into the subsequent year and help determine financial stability.

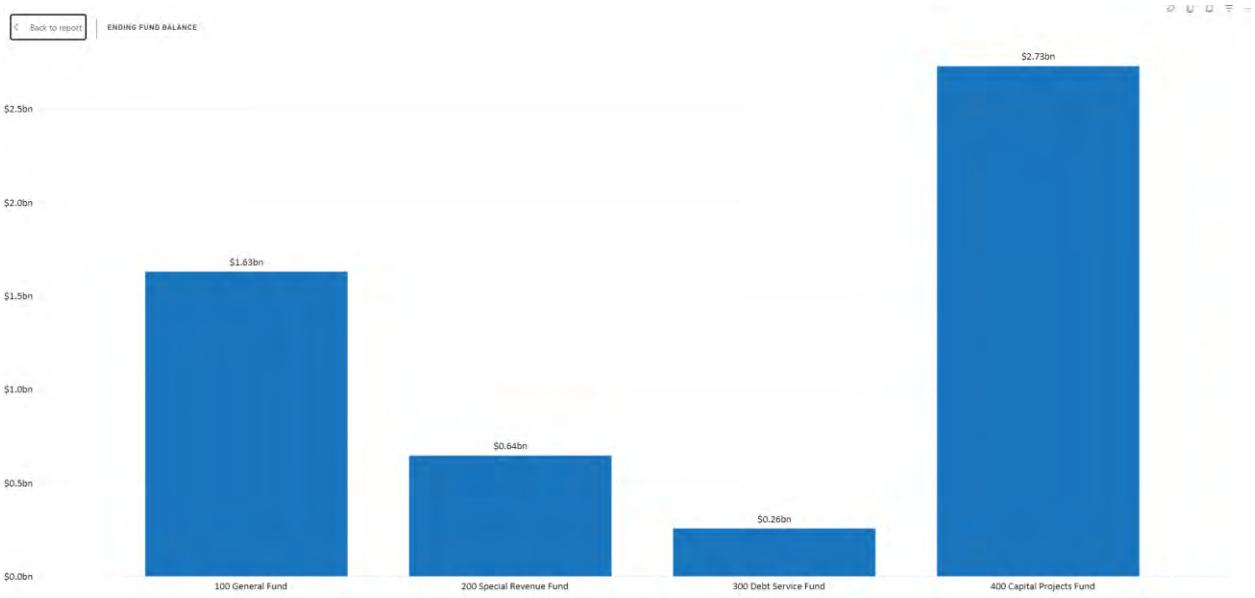


Figure 10: Total District Ending Fund Balance by Fund (FY23)

Figure 10 shows the total ending fund balance for all districts across the state, split out by function.

District ending fund balances for both the general fund and the special revenue fund, are very similar to FY23's beginning fund balances. Districts maintained roughly 16% of actual revenues for each fund and 20% of actual expenditures for each fund. Districts' ending fund balance for the debt service fund was also very similar with districts maintaining roughly 17% of actual revenues and 20% of actual expenditures.

Districts' ending fund balance for the capital project fund increased by 10% from the beginning fund balance in FY23. Districts maintained 67% of actual revenues for capital projects and a ending funds to expenditure ratio of 198%. Again, these figures could indicate project delays, cost optimization, or intentional reserve accumulation for future infrastructure investment.

Ending Fund Balance by District

For fiscal year 2023, a total of 54 districts, or 25% of districts fell below the GFOA recommended best practice of retaining 16% of general fund revenues in the ending fund balance. The GFOA is a trusted authority in public finance, providing nationally recognized best practices for budgeting, accounting, and financial reporting. See Appendix A for the full list of district's ending fund balances in the General Fund. Districts within this parameter may face significant fiscal constraints, potentially impacting their ability to manage unexpected expenses or invest in long-term initiatives. Identifying these districts enables targeted support and ensures proactive measures to bolster financial stability and sustainability. Below are some reasons why districts may not have retained 16% of their general fund revenues.

Operational Challenges:

- Districts with low ending balances may struggle with liquidity, risking delays in payments or cuts to essential services.
- Limited reserves reduce the ability to address unexpected expenses, such as facility repairs or enrollment fluctuations.

Budget Prioritization:

- These districts may need to focus on increasing their reserves by prioritizing cost-saving measures and seeking additional funding sources.
- It is critical to assess whether these low balances stem from structural issues, such as declining revenue or increasing costs.

Monitoring and Support:

- The Oregon Department of Education should identify and partner with districts facing financial vulnerability to ensure operational viability.
- Providing technical assistance or exploring additional funding allocations could help stabilize these financially vulnerable districts.

Best Practices for Districts with Low General Funding Ending Fund Balances:

- Conduct a detailed risk analysis for districts with ending balances below $0.5M to identify underlying financial challenges.
- Provide targeted support to help these districts develop long-term financial strategies, focusing on revenue diversification and cost management.
- Consider creating a contingency fund or financial safety net for districts with critically low reserves to ensure they can manage emergencies without disrupting operations.

Analysis of Key Trends and Variances

Revenue Trends:

- State and local revenue sources comprise most district revenues, with 45% of revenues coming from the state.
- There was minimal variance between district General, Debt Service, and Capital Project fund final budget figures compared to actual revenue. Some of this is due to the fact that final budgets reflected dynamic adjustments for districts throughout the year.
- The total Special Revenue Fund saw a 14% variance between final budgets and actual revenues, which may indicate some room for improvement in forecasting special revenues.

Expenditure Patterns:

- Instruction and Support Services were the largest categories of expenditures for districts at 42% and 31% respectively.
- Underspending: Observed in the General Fund, Special Revenue Fund, and Capital Projects Fund, possibly due to challenges with forecasting expenditures, savings or delays in planned activities, or hiring challenges. Capital project fund spending versus final budgeting was the starkest, at underspending of 66% of the final budget.
- Strong Forecasts: The Debt Service Fund final budget figures aligned to actual expenditures, indicating districts' abilities to reliably project debt service expenditures.

Beginning and Ending Fund Balance:

- The Government Finance Officers Association (GFOA) recommends the financial best practice of maintaining a general fund ending fund balance threshold of 16% of revenues. For fiscal year 2023, a total of 54 districts, or 25% of districts fell below the 16% threshold. See Appendix A for the full list of districts.
- Overall, for General Fund, Special Revenue Fund, and Debt Service Fund, district ending fund balances met the GFOA recommended best practice of maintaining 16% of an ending fund balance compared to revenues in those funds. Ending fund balances in these funds reflected slight increases from beginning fund balances in those funds.
- For the Capital Project Funds, districts maintained a substantial amount of capital project revenues at the end of the fiscal year, with districts carrying over 66% of actual FY23 revenues to FY24. Districts spent $1.38B in capital project funds in FY23 and carried over $2.73B in capital project funds.

The Role of the ODE in Fiscal Transparency

Fiscal transparency in public education is an essential tool for maintaining accountability, fostering trust, and ensuring that resources are used effectively to support student achievement and equity. In Oregon, fiscal transparency in school district financial operations serves multiple partners, including the legislature, taxpayers, and school administrators. Below are some key reasons why fiscal transparency is critical, along with how it benefits various aspects of the educational and public finance landscape. ODE sees the goals of fiscal transparency as the following:

1) Accountability to Taxpayers and the Public
2) Better Decision-Making by Policymakers and Administrators
3) Improved Financial Health of School Districts
4) Promotes Equity and Fiscal Responsibility
5) Supporting Federal and State Compliance
6) Empowering School Boards and District Leaders
7) Facilitating Inter-District Comparisons and Benchmarking

The Oregon Department of Education (ODE) plays a pivotal role in advancing fiscal transparency by:

- **Establishing Reporting Standards**: Through ORS 327.511 et seq, the "State Board of Education has the authority to adopt rules related to the uniform budget and accounting system for school districts and educational service district". ODE in consultation with the Legislative Revenue Officer, the Legislative Fiscal Officers, and the Oregon Department of Administrative Services (DAS) sets standards and guidelines for financial reporting, such as the Program Budgeting and Accounting Manual (PBAM) structure, to ensure consistency and comparability across districts and compliance with Governmental Accounting Standards.
- **Collecting and Analyzing Data**: Through data collections and reports, ODE provides legislators, policymakers, and the public with insights into district finances. These insights can aid in driving informed policy decisions and provide accountability for public funds.
- **Providing Training and Technical Assistance**: Recognizing that some districts may experience challenges with resources for complex financial reporting, ODE offers guidance training, and technical assistance resources to support districts in meeting transparency requirements. This assistance is paramount to ensuring that all districts, regardless of size or financial expertise, can contribute to the state's transparency efforts.
- **Exploring Technological Solutions**: ODE is exploring and, in some instances, adopting new technologies to streamline reporting and dashboards for ODE's partners. These innovations can support more timely, automated data collection, while reducing reporting and administrative burdens on districts.

Current Reporting Challenges and the Path Forward

One key insight from producing this report is that receiving financial data a year and six months after the end of the fiscal year does not meet the needs of districts, administrators, or legislators. Timely and accurate reporting is essential for well-rounded decision-making based on financial information.

Additionally, the ODE has received feedback from many districts that the ODE reporting burden is high and unsustainable. ODE recognizes this concern and is actively working to address it. To reduce the number of financial-related reports districts are required to submit, systems and processes must be implemented that

allow ODE to maintain the current level of data received while reducing the number of submissions. We look forward to partnering with the legislature, Governor's office and local education agencies on solutions for these challenges.

Possible Solutions for Consideration

1) Adopting a New Collection System

The current collection system was not designed for financial reporting. It does not produce clean, balanced data, and the system's coding setup lacks strict controls, which leads to inconsistent categorization of financial activities. This system also fails to support timely data collection and updates to the chart of accounts. If this system were upgraded, ODE could introduce the capability for districts to submit financial data monthly, which will significantly improve data accuracy and timeliness. This would not be an additional requirement for districts as the monthly data collected will replace several reports currently queued. Further research with program partners within ODE would be necessary to understand which reports a monthly data submission could impact.

2) Adding Grant-Level Reporting

To meet existing grant reporting standards and enhance financial transparency, ODE should collect data at the grant level. Many district systems already have the capability to track grant dimensions, so ODE's primary role would involve providing targeted training to ensure consistent usage. If there was a centralized grant-level data collection it could reduce the reporting burden on districts while also allowing ODE to streamline oversight, improve data accuracy, and focus on delivering better program services and support.

3) Introducing an Appropriation Dimension

Currently the accounting structure does not allow tracking expenditures by specific funding streams or legislative appropriations. Adding an appropriation dimension to the chart of accounts would enhance transparency and accountability by assigning expenditures a code that aligns with the funding source. Implementing such changes will also assist in meeting the several federal reporting requirements.

Building Partnerships and Supporting Districts for Long-Term Success

Collaboration with organizations like OASBO and COSA will be critical to ensuring the success of these changes, these entities are best situated for the local context that is governing budgetary decisions made by local Boards of Education and Superintendents. Training must extend beyond business officials to administrators and board members who may also need foundational financial understanding to make informed decisions. By partnering with these organizations, comprehensive training curricula can be developed that address current gaps and align with the needs of ODE's partners.

ODE is also focused on supporting district staff, given the presence of significant churn within the roles of business official and superintendent continued technical assistance, including resources for training—tailored to varying levels of experience—will ensure that ODE fiscal transparency initiatives continue to grow and prosper.

Conclusion

ODE is uniquely positioned to lead this effort due to its centralized role in maintaining the state's chart of accounts and collecting financial data. The success of fiscal transparency hinges on meeting the needs of the users: school districts, administrators, and policymakers.

ODE sees the goal of fiscal transparency as twofold: where possible simplifying reports through assessment of redundant or duplicative activities, and empowering school districts to leverage all the data that ODE collects to drive greater data driven decisions Through assessment and alignment of data inbound data, standardization of data collections, and meaningful training, the reporting process can be transformed from a burdensome process to a tool that benefits the children and families or Oregon. This report highlights the department's commitment to accountability and transparency and the role that ODE and education partners play in effective resource utilization. By identifying key trends, challenges, and opportunities, this report serves as a roadmap for enhancing the financial health and operational efficiency of school districts across the state.

The Oregon Department of Education recognizes the challenges inherent in these recommendations but believes they are necessary to address the increasing complexity of school district fiscal management. By continuously reviewing and assessing gaps, the department can infuse a continuous improvement model that will enhance the general awareness of education funding in Oregon. This framework will empower partners with actionable insights and ensure that education resources are allocated effectively in support of student success.

Appendix A: General Fund Ending Fund Balance by District

District ID	District Name	2023 General Fund Revenue	General Fund Ending Fund Balance	Percentage of EFB over Revenue
2063	Adel SD 21	474,857	520,496	109.61%
2113	Adrian SD 61	5,663,591	1,302,605	23.00%
1899	Alsea SD 7J	12,939,809	4,423,696	34.19%
2252	Amity SD 4J	10,676,798	2,474,757	23.18%
2111	Annex SD 29	2,403,453	824,888	34.32%
2005	Arlington SD 3	4,291,799	2,985,565	69.56%
2115	Arock SD 81	550,811	654,091	118.75%
2041	Ashland SD 5	36,730,005	2,089,451	5.69%
2051	Ashwood SD 8	383,826	557,976	145.37%
1933	Astoria SD 1	21,496,974	3,589,294	16.70%
2208	Athena-Weston SD 29RJ	8,004,551	3,318,587	41.46%
1894	Baker SD 5J	57,537,659	12,949,900	22.51%
1969	Bandon SD 54	9,583,736	5,245,264	54.73%
2240	Banks SD 13	12,247,699	2,321,525	18.95%
2243	Beaverton SD 48J	549,666,776	155,814,787	28.35%
1976	Bend-LaPine Administrative SD 1	206,654,054	33,529,178	16.22%
2088	Bethel SD 52	67,970,596	23,072,441	33.94%
2095	Blachly SD 90	4,757,509	261,015	5.49%
2052	Black Butte SD 41	557,063	959,948	172.32%
1974	Brookings-Harbor SD 17C	17,404,292	4,041,195	23.22%
1896	Burnt River SD 30J	1,575,425	1,368,056	86.84%
2046	Butte Falls SD 91	3,605,042	740,650	20.54%
1995	Camas Valley SD 21J	3,930,816	1,475,655	37.54%
1929	Canby SD 86	53,669,808	494,618	0.92%
2139	Cascade SD 5	33,471,707	5,529,887	16.52%
2185	Centennial SD 28J	73,870,399	20,361,606	27.56%
1972	Central Curry SD 1	6,269,361	2,049,442	32.69%
2105	Central Linn SD 552	7,983,604	1,759,704	22.04%
2042	Central Point SD 6	64,018,395	395,292	0.62%
2191	Central SD 13J	40,421,701	7,817,962	19.34%
1902	Clackamas ESD	35,237,443	16,626,887	47.19%
1945	Clatskanie SD 6J	8,963,650	686,898	7.66%
1927	Colton SD 53	8,064,783	518,010	6.42%
2223	Columbia Gorge ESD	5,215,643	2,761,547	52.95%
2006	Condon SD 25J	3,017,003	3,187,542	105.65%
1965	Coos Bay SD 9	38,354,881	7,018,326	18.30%
1964	Coquille SD 8	15,543,681	4,672,039	30.06%
2186	Corbett SD 39	13,834,410	435,447	3.15%

1901	Corvallis SD 509J	90,833,719	14,493,943	15.96%
2216	Cove SD 15	5,146,976	3,410,089	66.25%
2086	Creswell SD 40	15,095,550	3,163,882	20.96%
1970	Crook County SD	43,038,217	8,668,061	20.14%
2089	Crow-Applegate-Lorane SD 66	5,294,749	832,091	15.72%
2050	Culver SD 4	8,761,577	2,182,920	24.91%
2190	Dallas SD 2	39,703,881	2,549,862	6.42%
2187	David Douglas SD 40	120,306,486	23,628,231	19.64%
2253	Dayton SD 8	11,832,168	3,939,882	33.30%
2011	Dayville SD 16J	1,710,960	1,148,218	67.11%
2017	Diamond SD 7	395,142	407,421	103.11%
2021	Double O SD 28	298,274	738,926	247.73%
1993	Douglas County (Days Creek) SD 15	4,166,325	1,986,531	47.68%
1991	Douglas County (Roseburg) SD 4	67,821,596	20,541,750	30.29%
1980	Douglas ESD	11,446,405	4,041,944	35.31%
2019	Drewsey SD 13	459,066	798,940	174.04%
2229	Dufur SD 29	5,909,663	280,640	4.75%
2043	Eagle Point SD 9	52,713,153	6,947,584	13.18%
2203	Echo SD 5	4,427,926	2,630,599	59.41%
2217	Elgin SD 23	5,782,333	1,713,121	29.63%
1998	Elkton SD 34	4,542,154	1,741,723	38.35%
2221	Enterprise SD 21	5,958,924	4,389,051	73.66%
1930	Estacada SD 108	38,429,931	8,043,595	20.93%
2082	Eugene SD 4J	225,516,799	75,217,020	33.35%
2193	Falls City SD 57	3,423,574	333,500	9.74%
2084	Fern Ridge SD 28J	17,250,685	5,752,141	33.34%
2241	Forest Grove SD 15	76,375,697	16,477,171	21.57%
2248	Fossil SD 21J	19,290,685	6,854,783	35.53%
2020	Frenchglen SD 16	458,400	2,109,028	460.08%
2245	Gaston SD 511J	6,780,716	1,928,969	28.45%
2137	Gervais SD 1	16,587,156	3,357,776	20.24%
1931	Gladstone SD 115	21,958,486	4,899,957	22.31%
2000	Glendale SD 77	4,191,875	1,749,470	41.73%
1992	Glide SD 12	9,719,088	2,001,562	20.59%
2007	Grant ESD	2,824,238	1,682,460	59.57%
2054	Grants Pass SD 7	83,931,527	13,298,379	15.84%
2100	Greater Albany Public SD 8J	107,429,477	14,260,017	13.27%
2183	Gresham-Barlow SD 10J	145,336,475	20,730,037	14.26%
2014	Harney County (Burns) SD 3	10,366,849	4,865,190	46.93%
2015	Harney County (Crane) SD 4	12,672,288	6,784,219	53.54%
2023	Harney County Union High SD 1J	11,816,997	4,398,784	37.22%

2013	Harney ESD Region XVII	1,854,895	887,312	47.84%
2114	Harper SD 66	4,186,188	2,031,455	48.53%
2099	Harrisburg SD 7J	10,534,986	3,587,834	34.06%
2201	Helix SD 1	3,205,681	1,697,790	52.96%
2206	Hermiston SD 8	68,978,745	14,328,890	20.77%
1975	High Desert ESD	18,373,511	4,504,071	24.51%
2239	Hillsboro SD 1J	252,263,706	23,129,602	9.17%
2024	Hood River County SD	56,291,733	5,239,952	9.31%
1895	Huntington SD 16J	2,458,755	2,215,582	90.11%
2215	Imbler SD 11	4,885,015	3,376,355	69.12%
2200	InterMountain ESD	16,062,743	6,618,386	41.20%
3997	Ione SD R2	3,127,319	1,218,288	38.96%
2053	Jefferson County (Madras) SD 509J	42,343,411	25,592,520	60.44%
2049	Jefferson ESD	2,395,579	705,104	29.43%
2140	Jefferson SD 14J	10,035,776	550,563	5.49%
1934	Jewell SD 8	5,672,734	2,524,859	44.51%
2008	John Day SD 3	7,927,405	2,467,389	31.12%
2107	Jordan Valley SD 3	2,040,977	2,213,593	108.46%
2219	Joseph SD 6	4,971,443	5,486,945	110.37%
2091	Junction City SD 69	20,999,122	2,896,970	13.80%
2109	Juntura SD 12	317,020	702,290	221.53%
2057	Klamath County SD	94,527,125	25,053,765	26.50%
2056	Klamath Falls City Schools	35,097,879	12,711,465	36.22%
2262	Knappa SD 4	6,961,091	694,587	9.98%
2212	La Grande SD 1	25,663,974	6,968,114	27.15%
2059	Lake County (Lakeview) SD 7	10,887,911	695,987	6.39%
2058	Lake ESD	1,623,716	292,511	18.01%
1923	Lake Oswego SD 7J	102,547,729	17,596,407	17.16%
2064	Lane ESD	26,836,677	3,246,642	12.10%
2101	Lebanon Community SD 9	48,280,129	6,147,584	12.73%
2097	Lincoln County SD	69,669,424	16,084,021	23.09%
2098	Linn Benton Lincoln ESD	22,122,530	7,666,396	34.65%
2012	Long Creek SD 17	1,250,316	1,653,366	132.24%
2092	Lowell SD 71	13,741,260	1,749,841	12.73%
2112	Malheur County (McDermitt) SD 51	39,674	222,291	560.29%
2106	Malheur ESD Region 14	4,370,822	1,377,871	31.52%
2085	Mapleton SD 32	3,178,837	2,317,382	72.90%
2094	Marcola SD 79J	10,399,738	1,371,664	13.19%
2090	McKenzie SD 68	3,404,285	143,917	4.23%
2256	McMinnville SD 40	78,702,931	12,743,542	16.19%
2048	Medford SD 549C	172,224,419	24,139,327	14.02%

2205	Milton-Freewater Unified SD 7	21,179,232	2,380,760	11.24%
2249	Mitchell SD 55	12,514,407	2,420,475	19.34%
1925	Molalla River SD 35	32,483,414	7,121,465	21.92%
1898	Monroe SD 1J	5,808,322	2,502,962	43.09%
2010	Monument SD 8	1,984,020	2,544,143	128.23%
2147	Morrow SD 1	33,597,616	9,489,134	28.24%
2145	Mt Angel SD 91	9,550,474	1,635,710	17.13%
2148	Multnomah ESD	3,467,546	7,647,096	220.53%
1968	Myrtle Point SD 41	7,883,919	1,445,618	18.34%
2198	Neah-Kah-Nie SD 56	16,219,071	12,320,629	75.96%
2199	Nestucca Valley SD 101	8,763,907	967,992	11.05%
2254	Newberg SD 29J	54,408,754	7,725,210	14.20%
1966	North Bend SD 13	40,612,972	7,989,799	19.67%
2004	North Central ESD	4,220,284	1,336,059	31.66%
1924	North Clackamas SD 12	244,194,406	66,576,553	27.26%
1996	North Douglas SD 22	5,781,594	956,698	16.55%
2061	North Lake SD 14	5,297,802	4,255,446	80.32%
2141	North Marion SD 15	23,057,661	2,927,177	12.70%
2214	North Powder SD 8J	4,788,298	1,342,225	28.03%
2143	North Santiam SD 29J	25,907,502	5,521,992	21.31%
4131	North Wasco County SD 21	34,928,446	392,113	1.12%
2230	Northwest Regional ESD	59,096,944	7,261,823	12.29%
2110	Nyssa SD 26	16,885,033	6,494,874	38.47%
1990	Oakland SD 1	8,008,661	2,611,875	32.61%
2093	Oakridge SD 76	7,104,107	3,023,158	42.56%
2108	Ontario SD 8C	34,527,407	9,869,119	28.58%
1928	Oregon City SD 62	93,839,036	12,615,657	13.44%
1926	Oregon Trail SD 46	54,204,007	17,074,370	31.50%
2060	Paisley SD 11	3,691,384	3,033,924	82.19%
2181	Parkrose SD 3	33,437,595	3,443,315	10.30%
2207	Pendleton SD 16	40,481,240	12,923,203	31.92%
2192	Perrydale SD 21	4,560,732	1,808,745	39.66%
1900	Philomath SD 17J	21,849,275	1,581,885	7.24%
2039	Phoenix-Talent SD 4	32,505,318	6,700,385	20.61%
2202	Pilot Rock SD 2	5,158,900	1,554,920	30.14%
2016	Pine Creek SD 5	354,666	1,107,390	312.23%
1897	Pine Eagle SD 61	3,928,382	1,219,099	31.03%
2047	Pinehurst SD 94	525,521	430,153	81.85%
2081	Pleasant Hill SD 1	12,327,680	7,261,705	58.91%
2062	Plush SD 18	460,831	1,173,358	254.62%
1973	Port Orford-Langlois SD 2CJ	3,988,254	2,140,508	53.67%
2180	Portland SD 1J	731,234,000	105,497,000	14.43%

1967	Powers SD 31	2,484,054	1,898,179	76.41%
2009	Prairie City SD 4	13,701,887	2,746,785	20.05%
2045	Prospect SD 59	3,928,873	2,012,932	51.23%
1946	Rainier SD 13	10,562,364	2,108,432	19.96%
1977	Redmond SD 2J	84,313,110	12,826,193	15.21%
2001	Reedsport SD 105	8,015,277	1,029,727	12.85%
2218	Region 18 (Wallowa) ESD	4,219,253	1,504,095	35.65%
2182	Reynolds SD 7	135,332,400	26,840,101	19.83%
1999	Riddle SD 70	5,269,377	1,290,893	24.50%
2188	Riverdale SD 51J	10,888,514	958,659	8.80%
2044	Rogue River SD 35	13,533,543	2,255,233	16.66%
2142	Salem-Keizer SD 24J	527,968,156	86,636,672	16.41%
2104	Santiam Canyon SD 129J	30,920,198	2,009,514	6.50%
1944	Scappoose SD 1J	27,642,478	1,610,416	5.83%
2103	Scio SD 95	21,268,009	3,403,324	16.00%
1935	Seaside SD 10	22,742,218	8,079,016	35.52%
2257	Sheridan SD 48J	12,174,060	1,766,923	14.51%
2195	Sherman County SD	5,362,047	5,690,545	106.13%
2244	Sherwood SD 88J	58,408,032	945,603	1.62%
2138	Silver Falls SD 4J	49,413,098	738,821	1.50%
1978	Sisters SD 6	15,946,075	3,582,778	22.47%
2096	Siuslaw SD 97J	17,344,871	1,914,205	11.04%
1949	South Coast ESD	10,523,815	1,295,528	12.31%
2022	South Harney SD 33	465,152	473,517	101.80%
2087	South Lane SD 45J3	35,022,835	2,776,991	7.93%
1994	South Umpqua SD 19	17,930,212	4,349,814	24.26%
2225	South Wasco County SD 1	5,041,405	649,938	12.89%
2025	Southern Oregon ESD	27,158,186	1,122,407	4.13%
2247	Spray SD 1	1,749,043	803,469	45.94%
2083	Springfield SD 19	119,669,493	19,759,871	16.51%
1948	St Helens SD 502	34,741,109	8,151,745	23.46%
2144	St Paul SD 45	4,370,130	803,388	18.38%
2209	Stanfield SD 61	7,346,069	4,805,377	65.41%
2018	Suntex SD 10	409,404	905,436	221.16%
2003	Sutherlin SD 130	16,450,030	5,637,014	34.27%
2102	Sweet Home SD 55	29,608,897	6,400,054	21.62%
2055	Three Rivers/Josephine County SD	58,990,874	11,039,103	18.71%
2242	Tigard-Tualatin SD 23J	157,642,549	22,024,274	13.97%
2197	Tillamook SD 9	26,873,432	9,960,067	37.06%
2222	Troy SD 54	355,649	1,353,172	380.48%
2210	Ukiah SD 80R	1,262,739	745,140	59.01%
2204	Umatilla SD 6R	18,129,028	4,535,690	25.02%

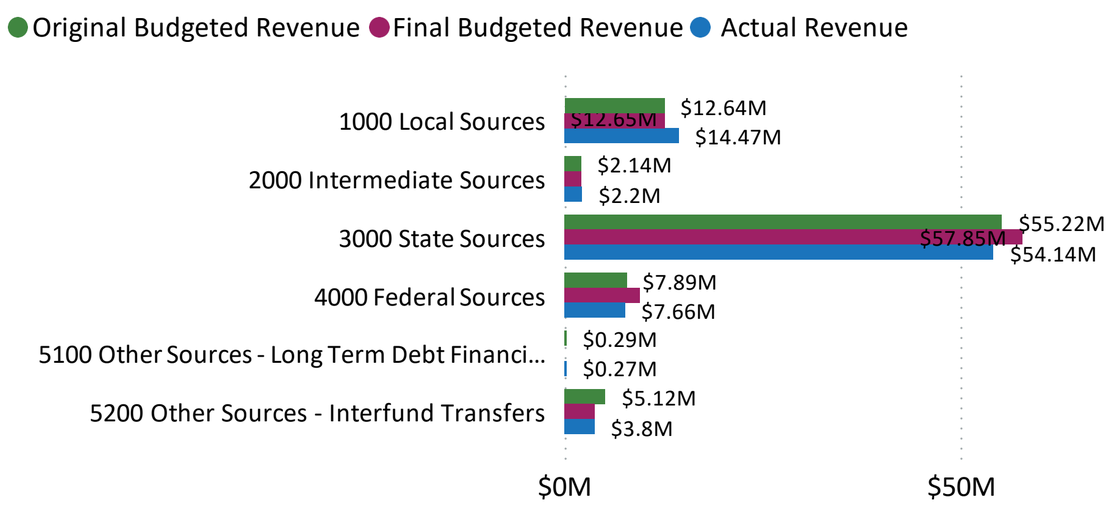
2213	Union SD 5	5,656,386	3,226,214	57.04%
2116	Vale SD 84	12,695,220	6,390,547	50.34%
1947	Vernonia SD 47J	9,022,149	811,918	9.00%
2220	Wallowa SD 12	3,477,148	679,198	19.53%
1936	Warrenton-Hammond SD 30	12,172,114	3,208,189	26.36%
1922	West Linn-Wilsonville SD 3J	126,225,413	35,088,186	27.80%
2117	Willamette ESD	47,929,654	5,892,654	12.29%
2255	Willamina SD 30J	10,969,113	5,627,200	51.30%
2002	Winston-Dillard SD 116	16,293,795	5,205,958	31.95%
2146	Woodburn SD 103	73,173,495	21,295,022	29.10%
2251	Yamhill Carlton SD 1	13,319,622	2,979,669	22.37%
1997	Yoncalla SD 32	4,715,023	1,565,940	33.21%

Appendix B: Budget to Actuals by District

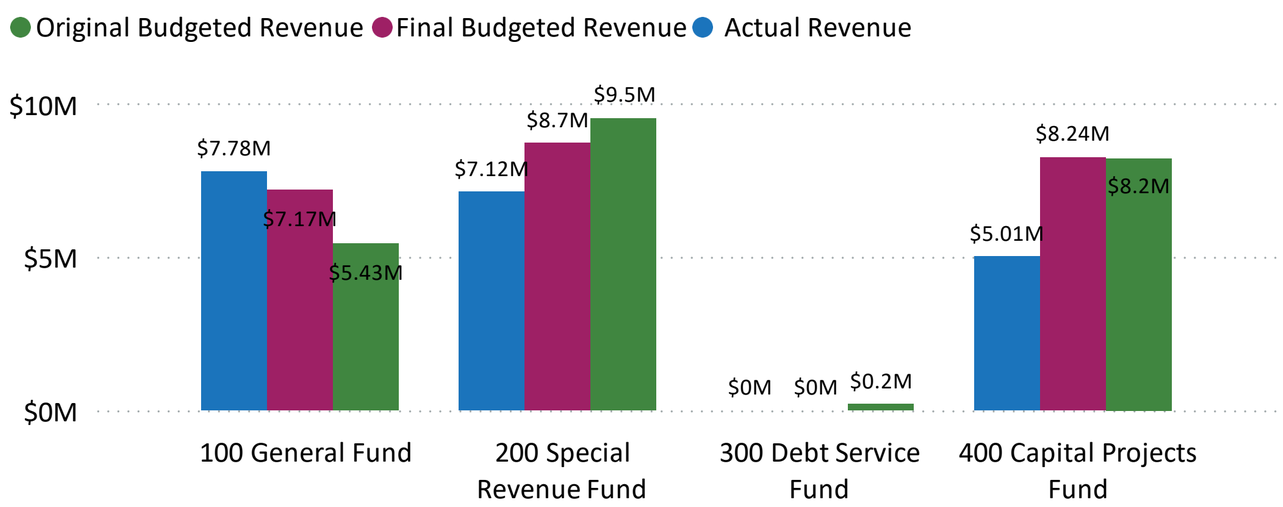
Budget to Actuals

1894 Baker SD 5J

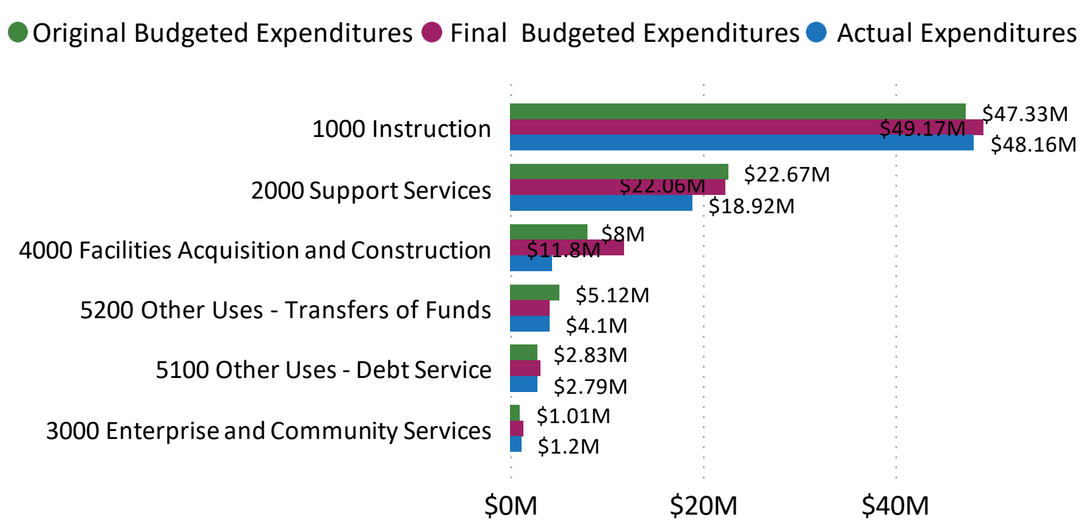
Revenue by Source/Function



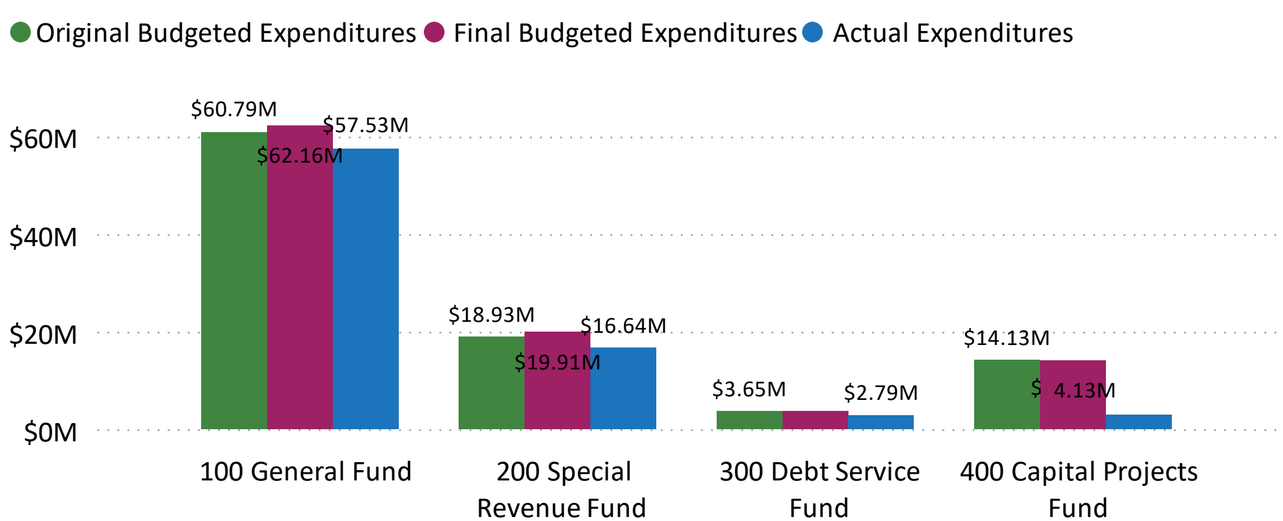
Revenue Source by Fund



Expenditure by Source/Function



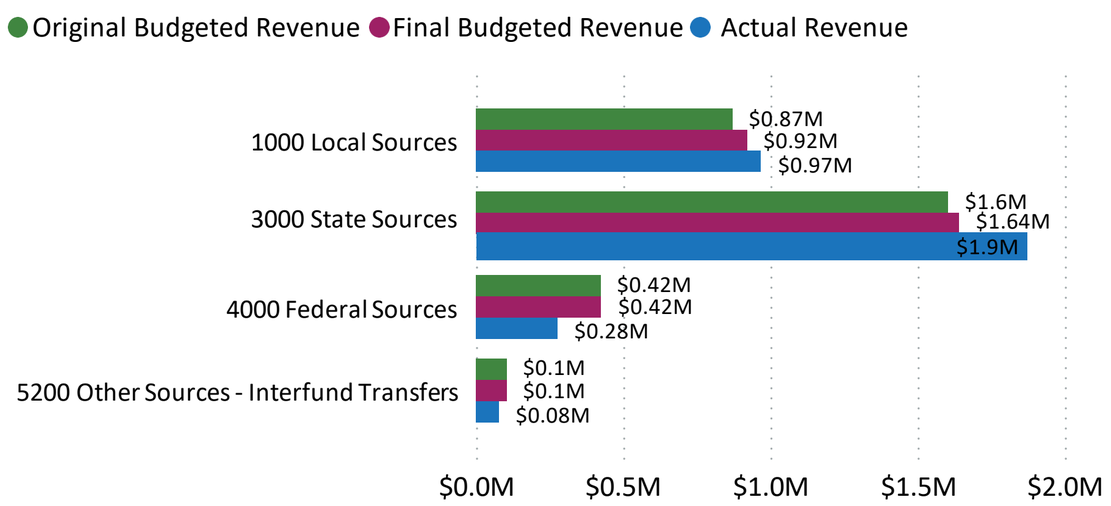
Expenditure Function by Fund



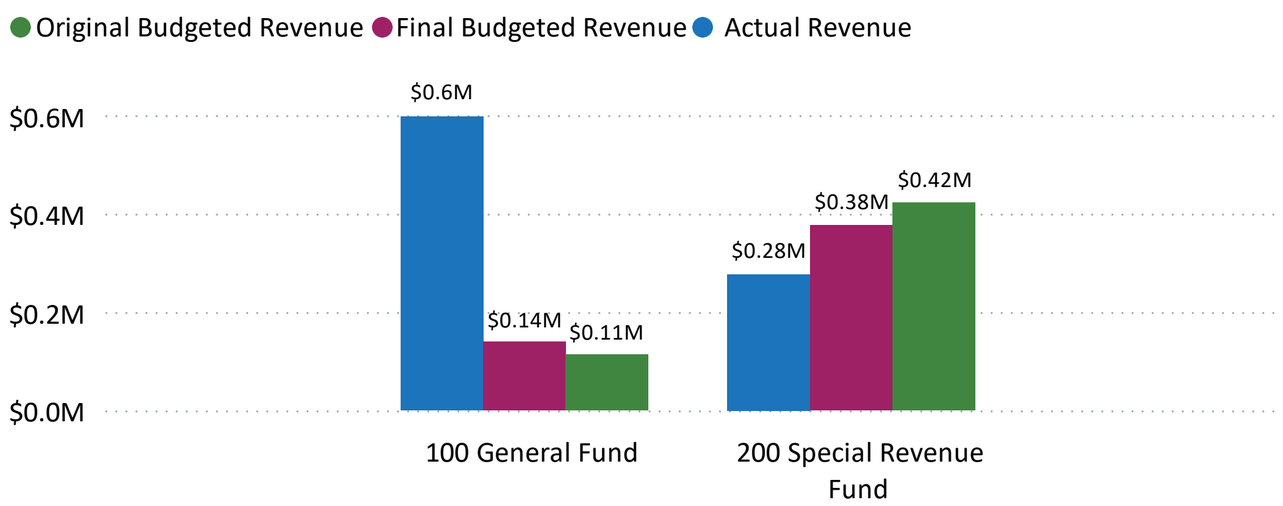
Budget to Actuals

1895 Huntington SD 16J

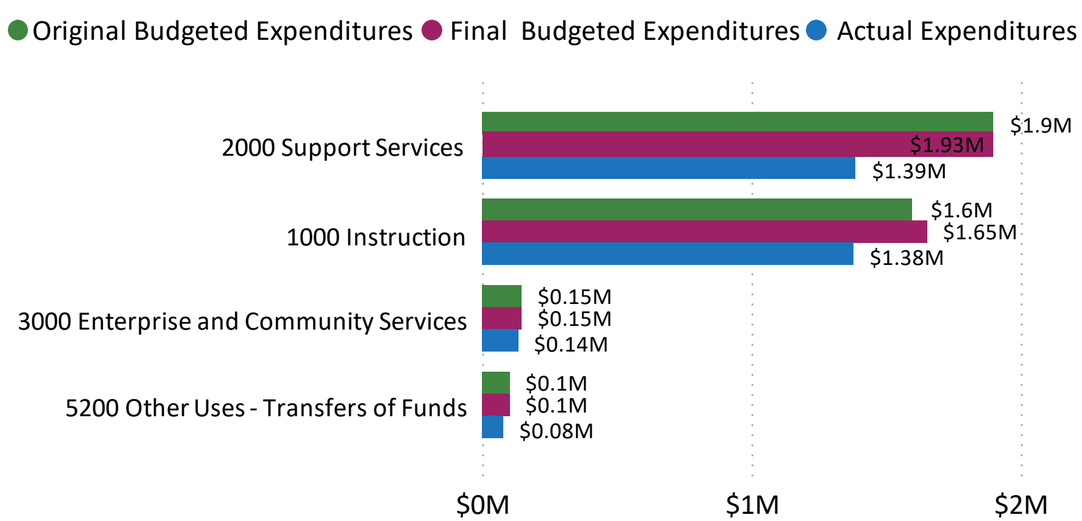
Revenue by Source/Function



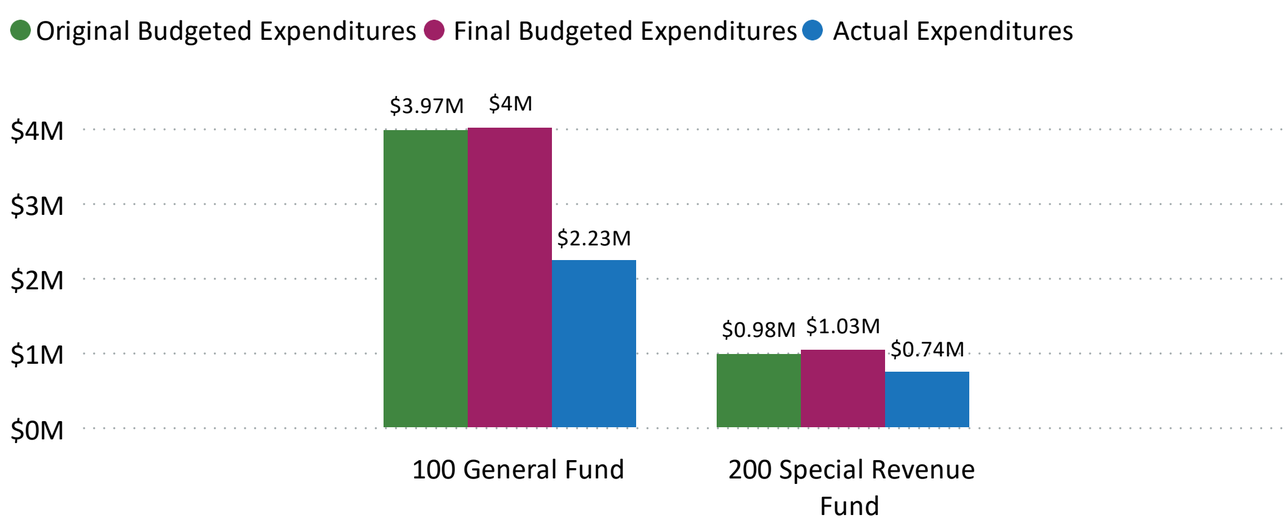
Revenue Source by Fund



Expenditure by Source/Function



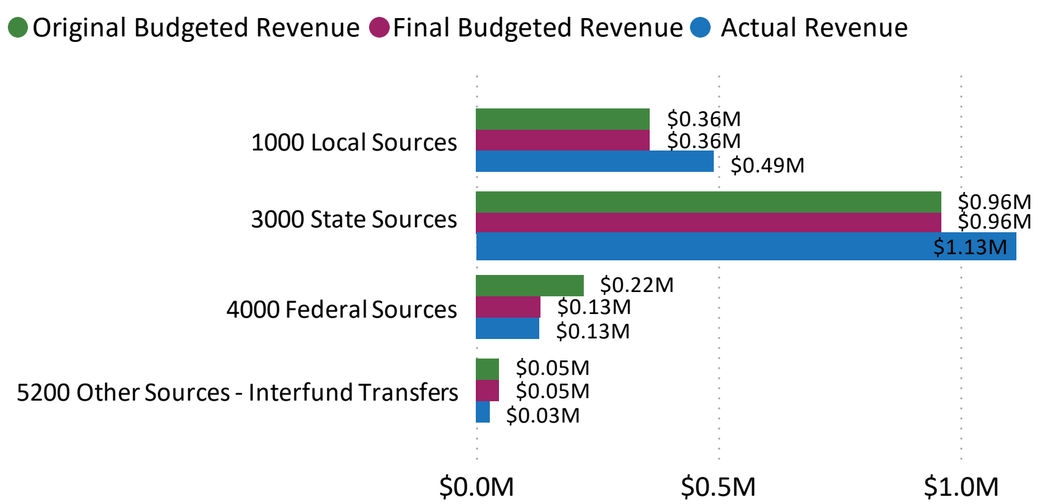
Expenditure Function by Fund



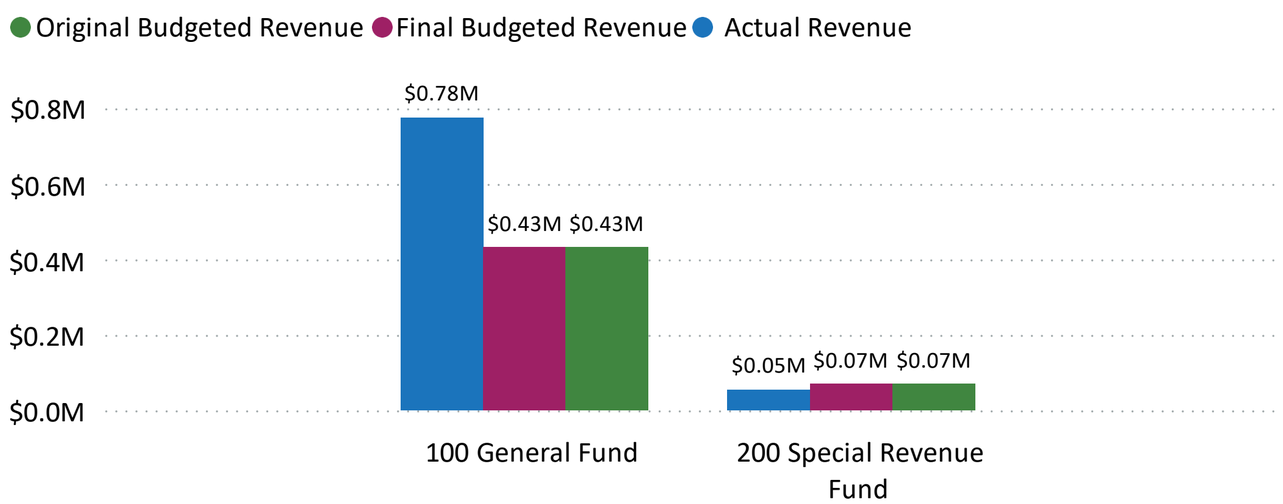
Budget to Actuals

1896 Burnt River SD 30J

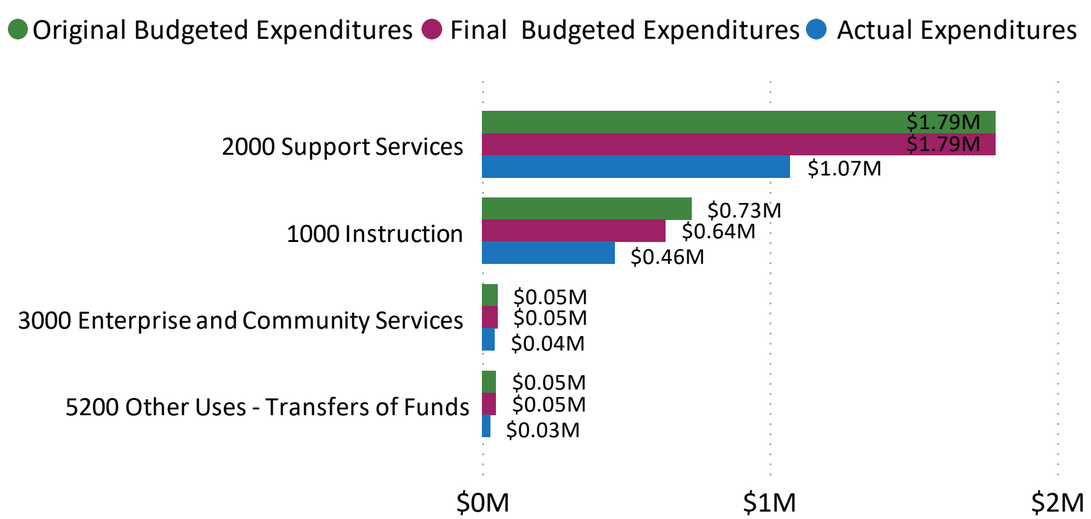
Revenue by Source/Function



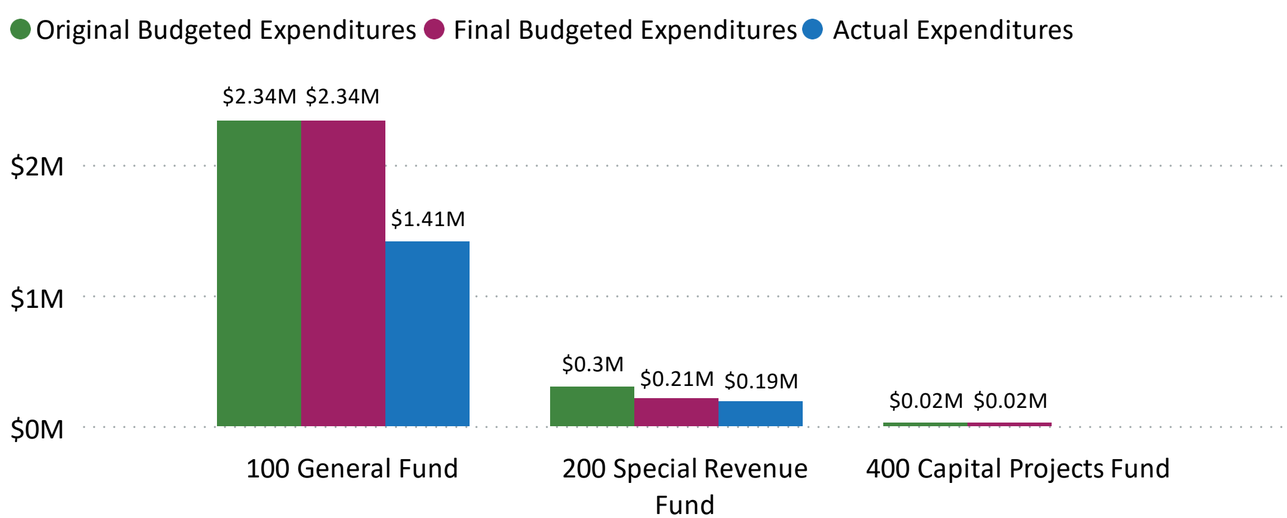
Revenue Source by Fund



Expenditure by Source/Function



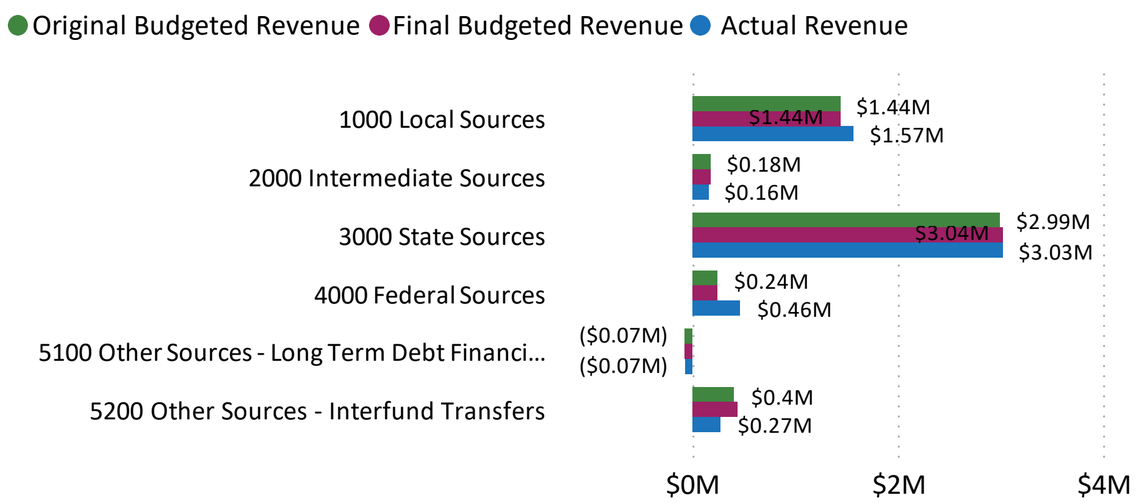
Expenditure Function by Fund



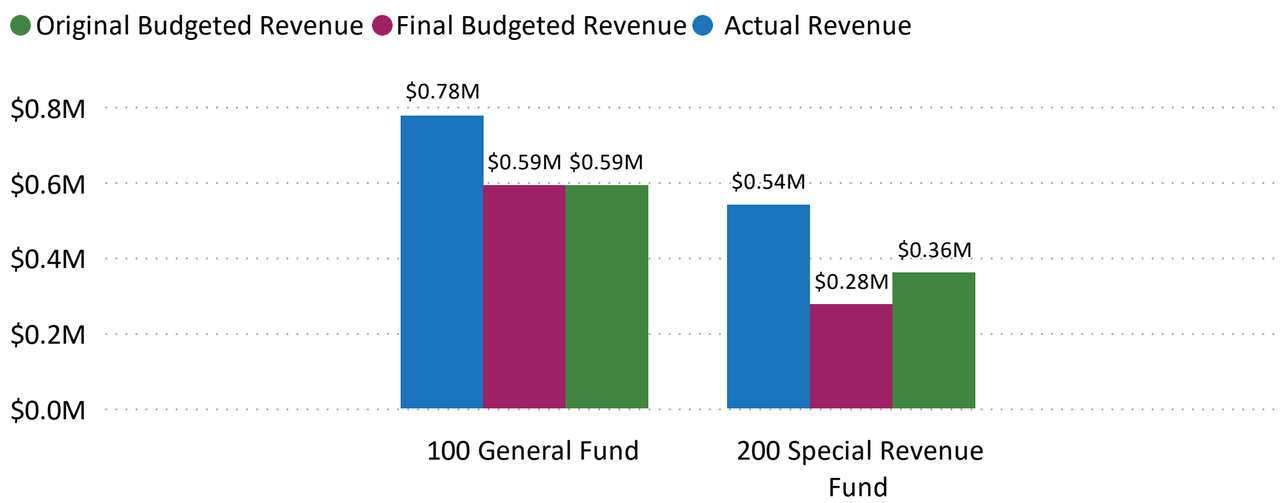
Budget to Actuals

1897 Pine Eagle SD 61

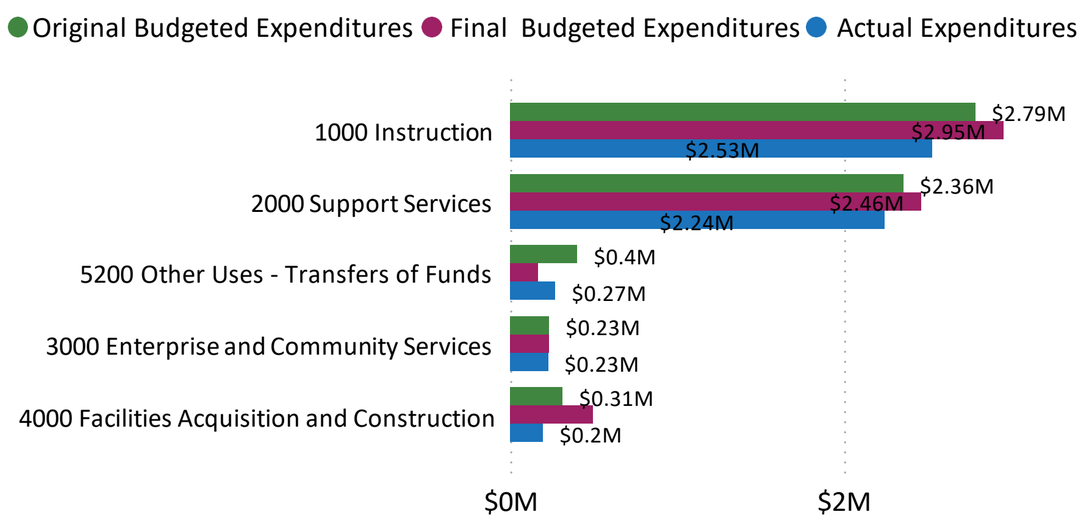
Revenue by Source/Function



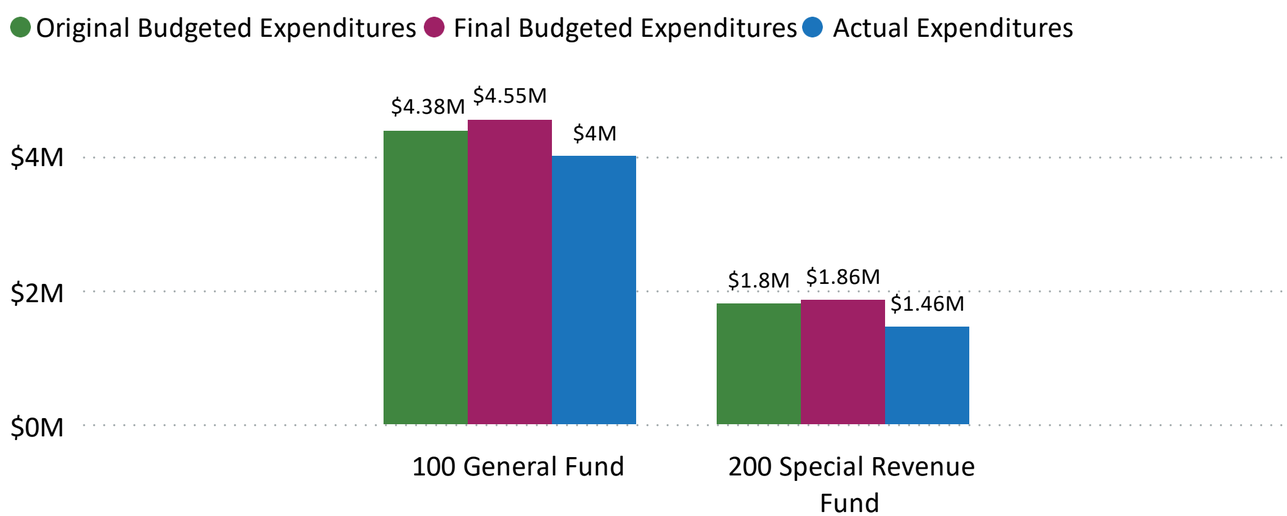
Revenue Source by Fund



Expenditure by Source/Function



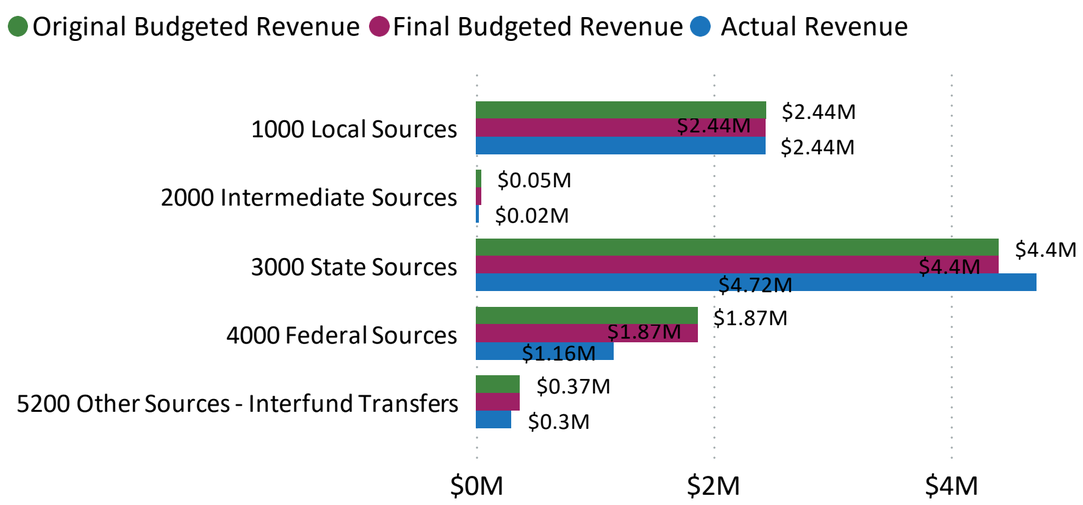
Expenditure Function by Fund



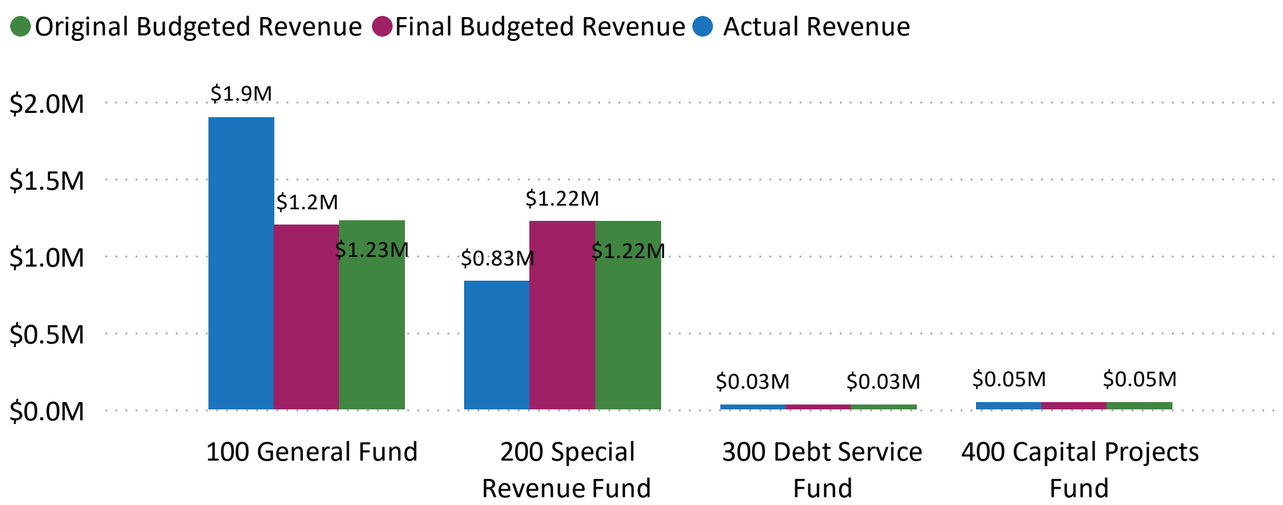
Budget to Actuals

1898 Monroe SD 1J

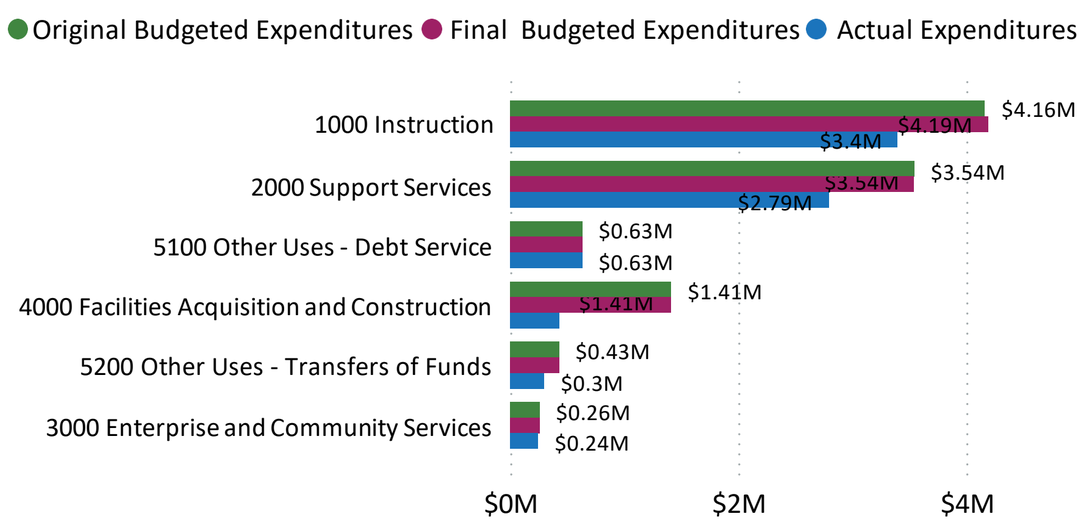
Revenue by Source/Function



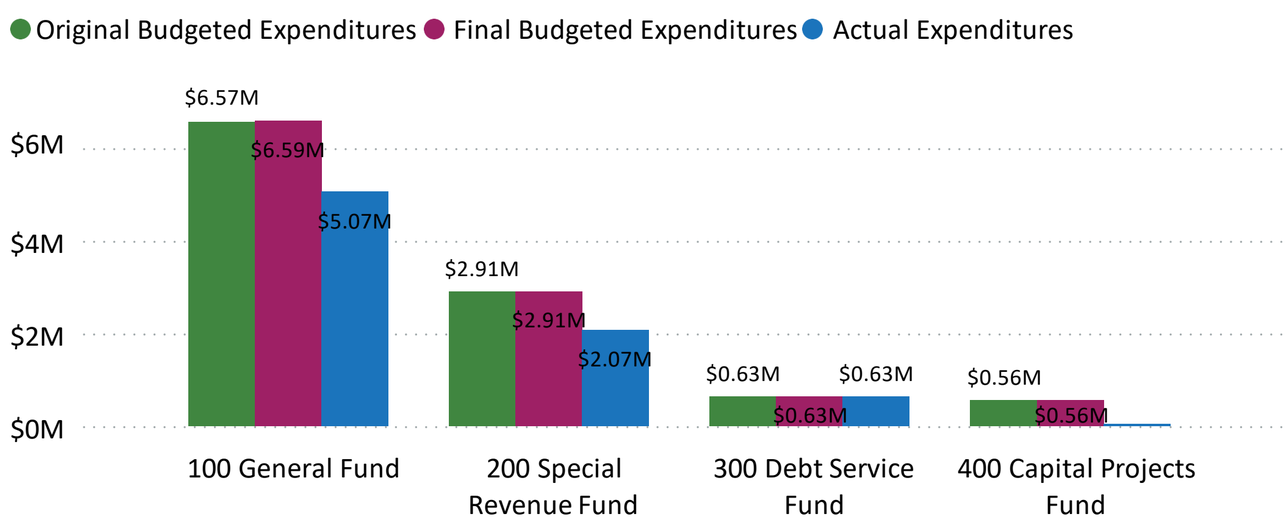
Revenue Source by Fund



Expenditure by Source/Function



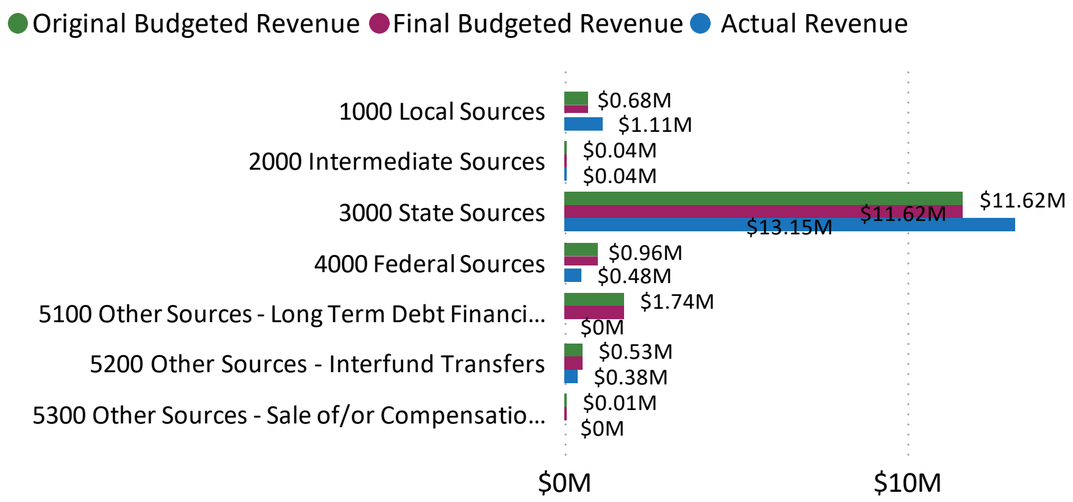
Expenditure Function by Fund



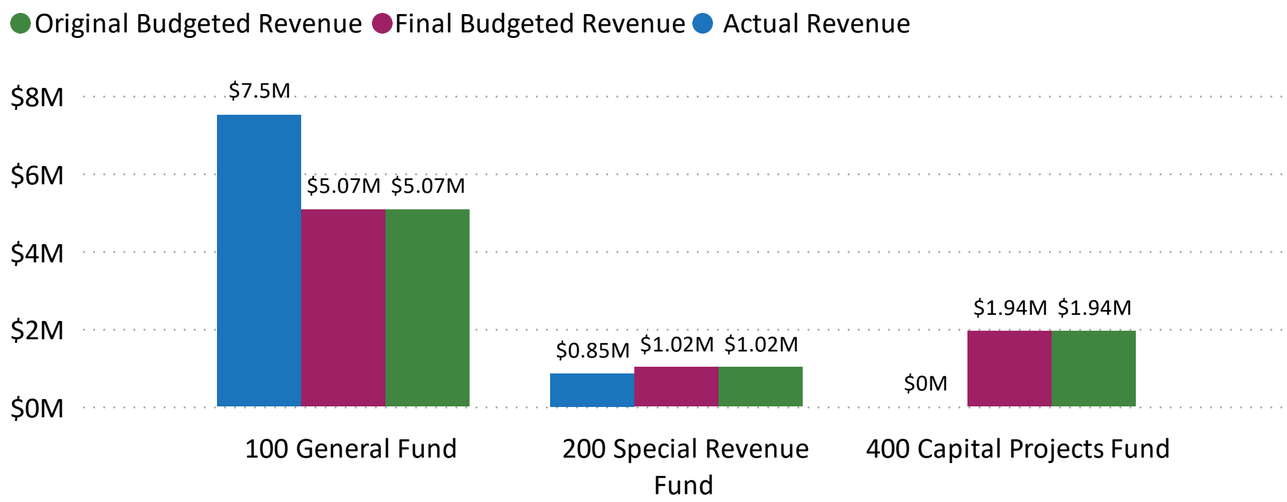
Budget to Actuals

1899 Alsea SD 7J

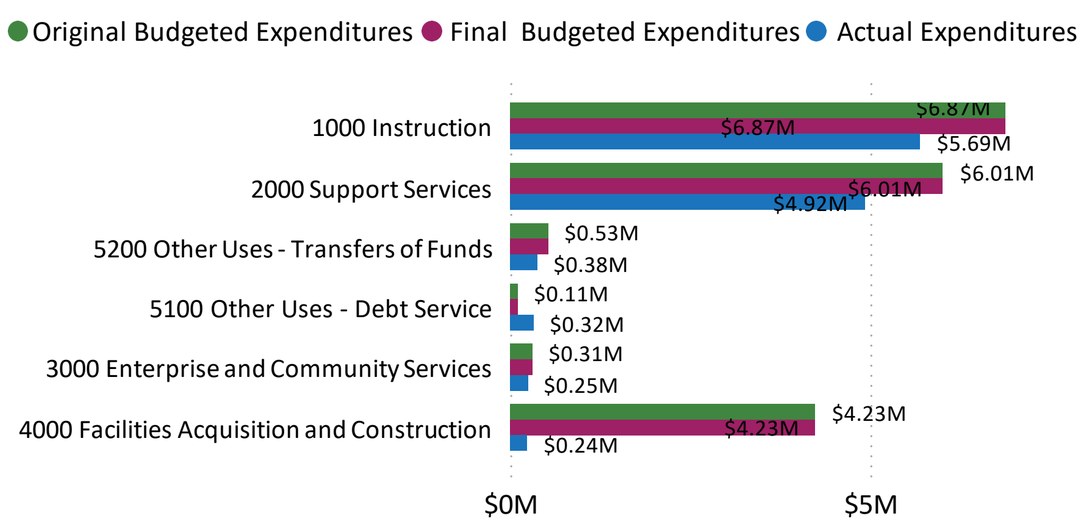
Revenue by Source/Function



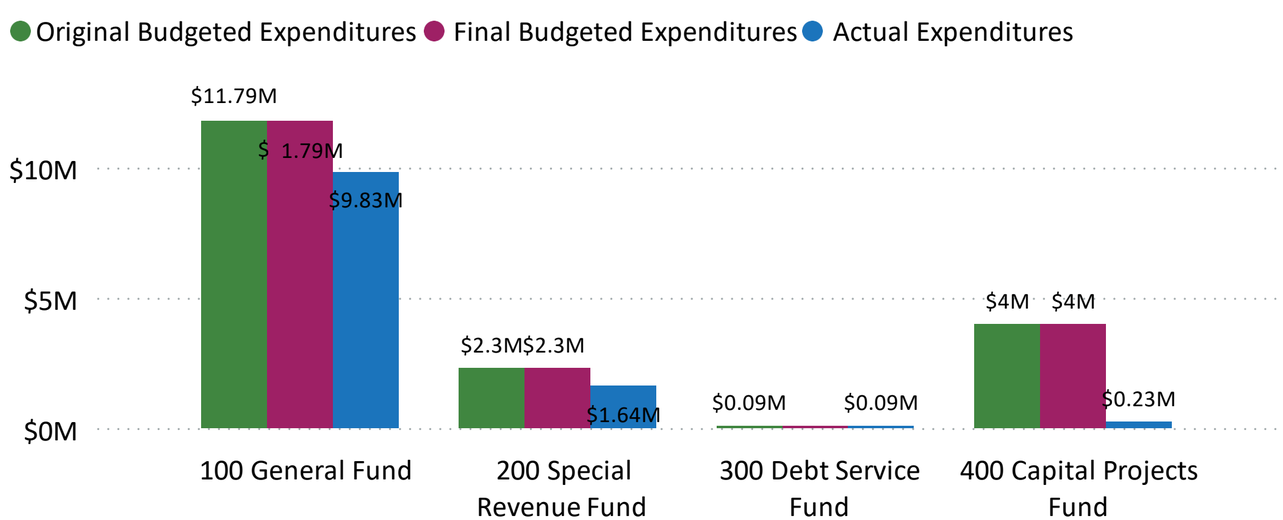
Revenue Source by Fund



Expenditure by Source/Function



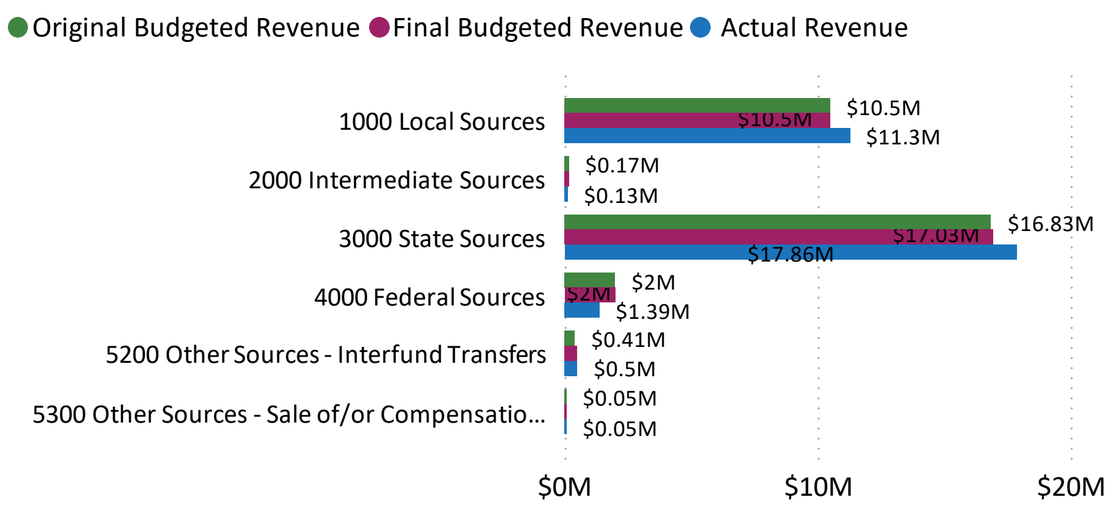
Expenditure Function by Fund



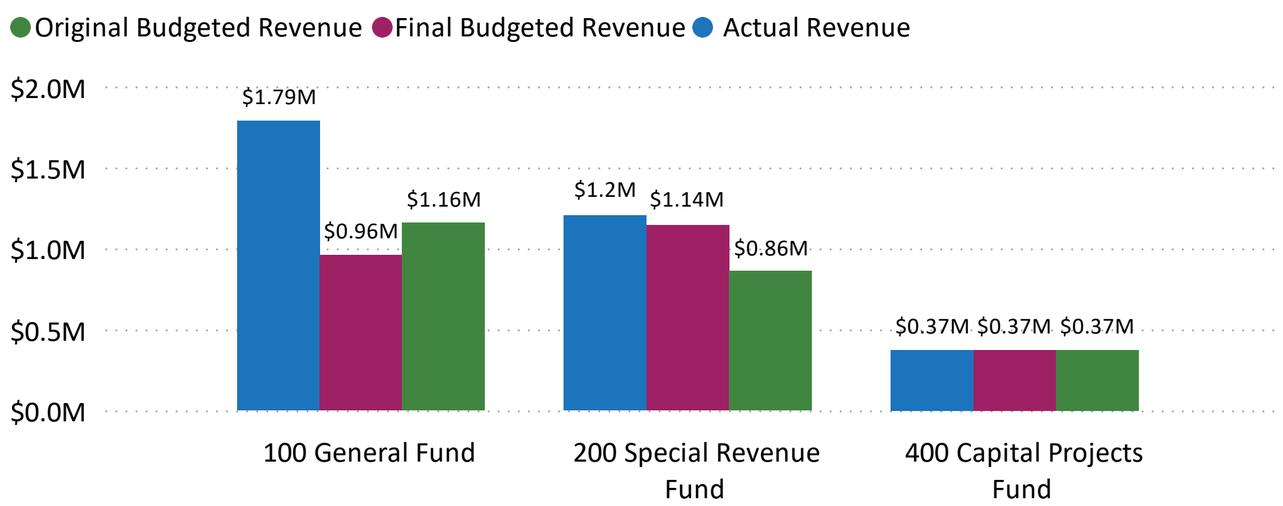
Budget to Actuals

1900 Philomath SD 17J

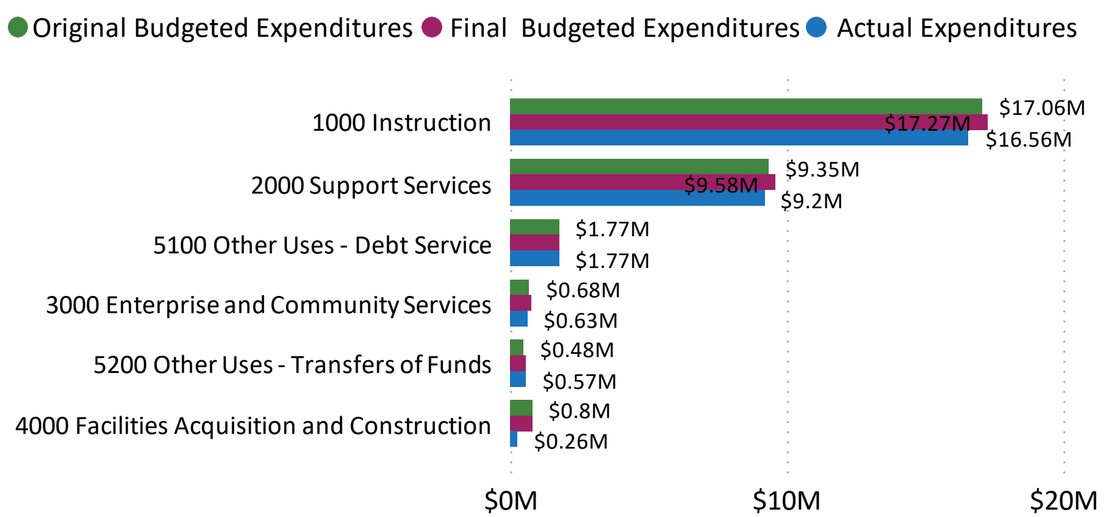
Revenue by Source/Function



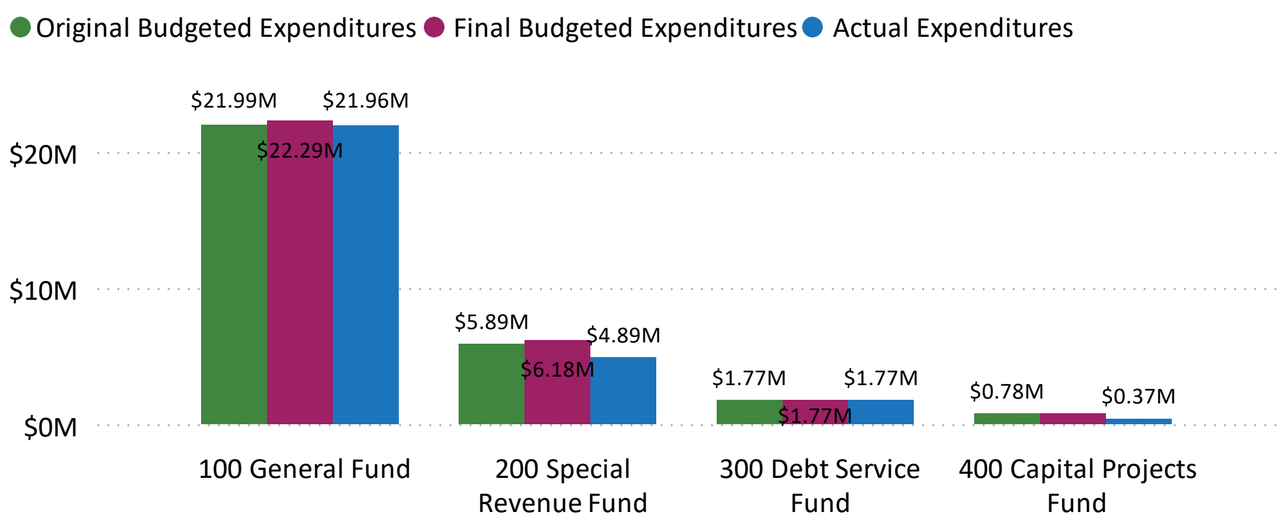
Revenue Source by Fund



Expenditure by Source/Function



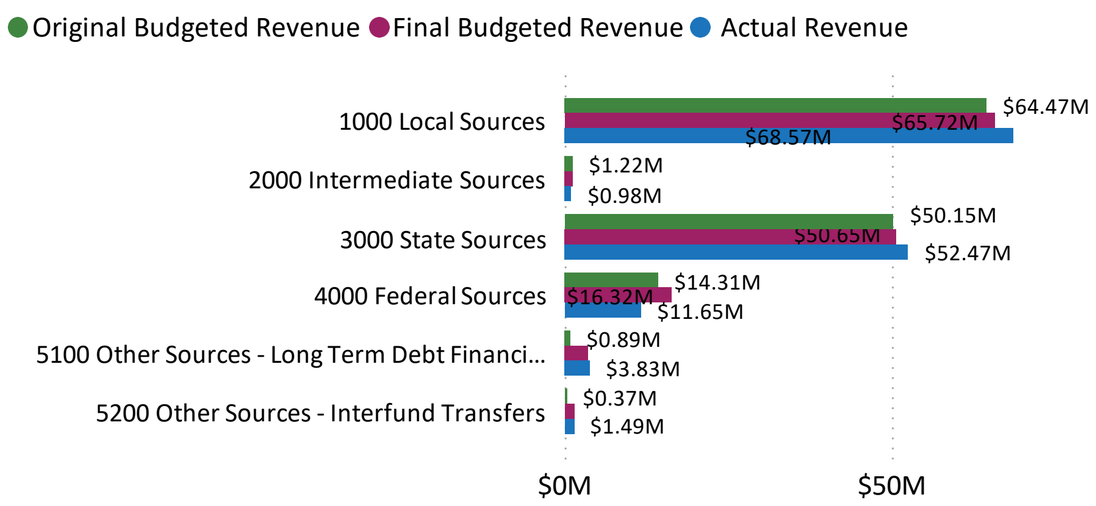
Expenditure Function by Fund



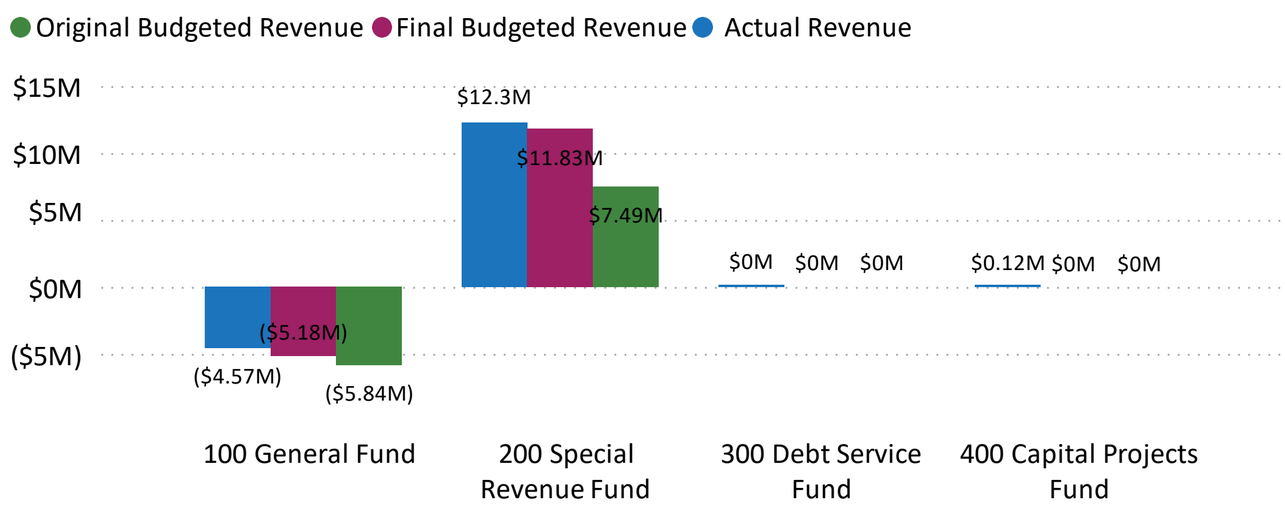
Budget to Actuals

1901 Corvallis SD 509J

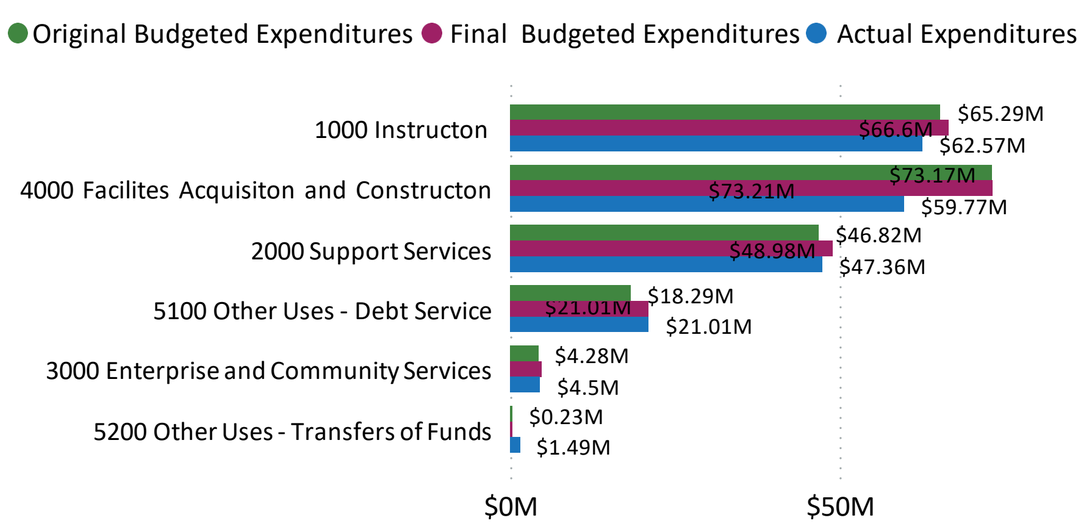
Revenue by Source/Function



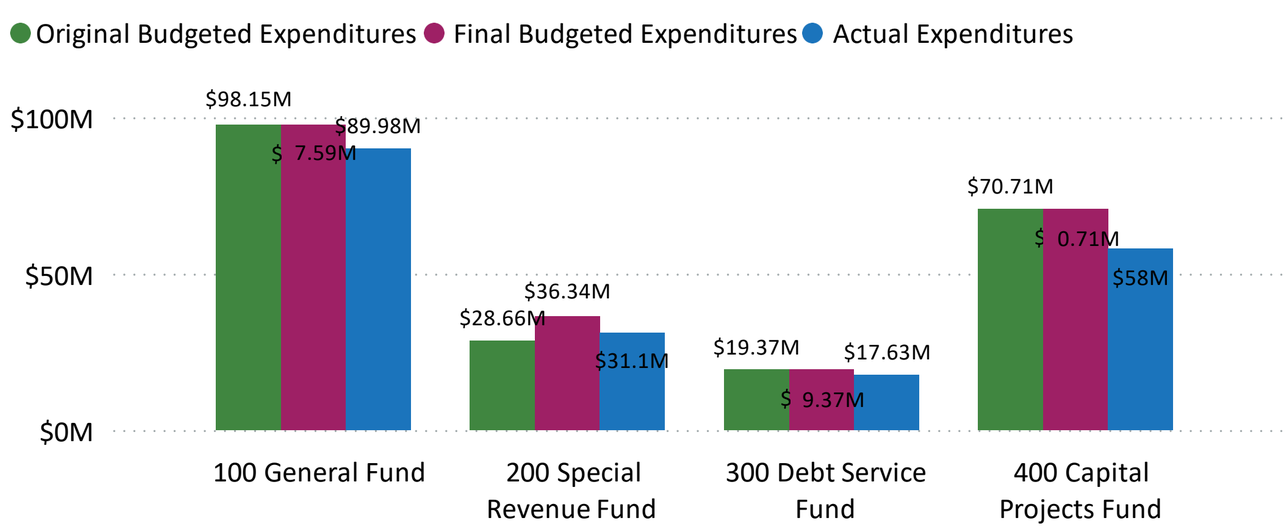
Revenue Source by Fund



Expenditure by Source/Function



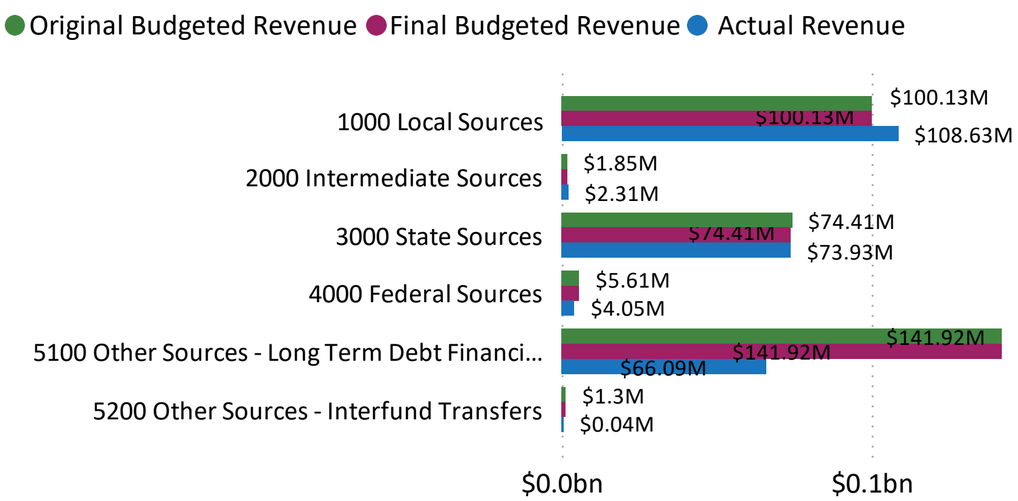
Expenditure Function by Fund



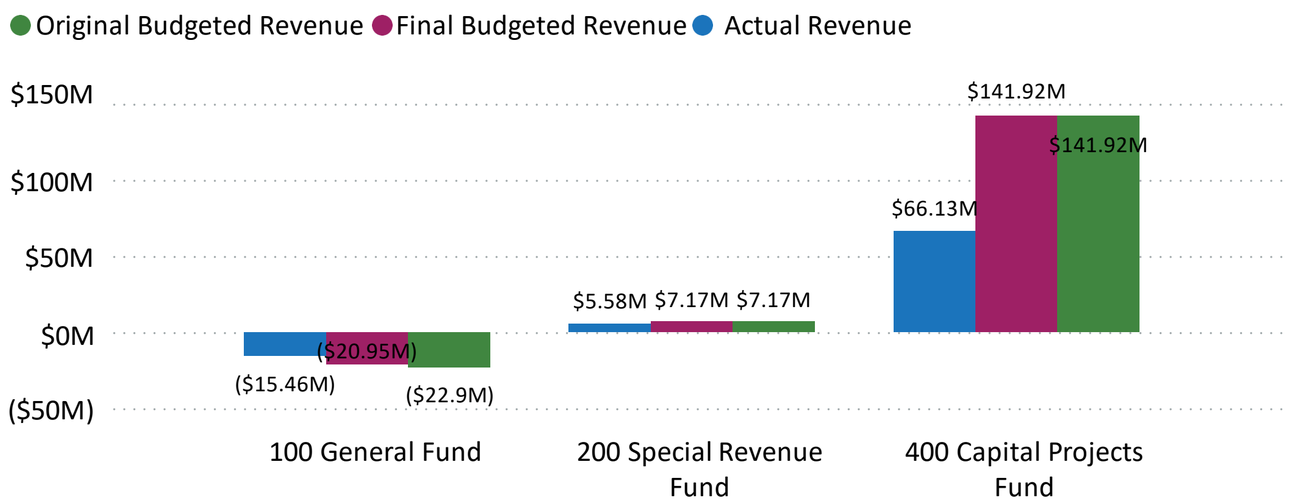
Budget to Actuals

1922 West Linn-Wilsonville SD 3J

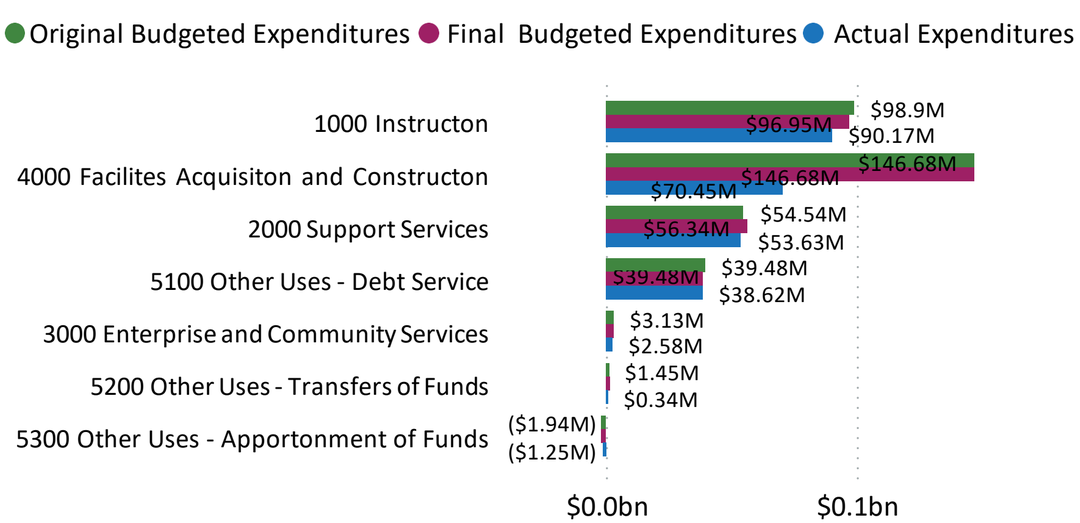
Revenue by Source/Function



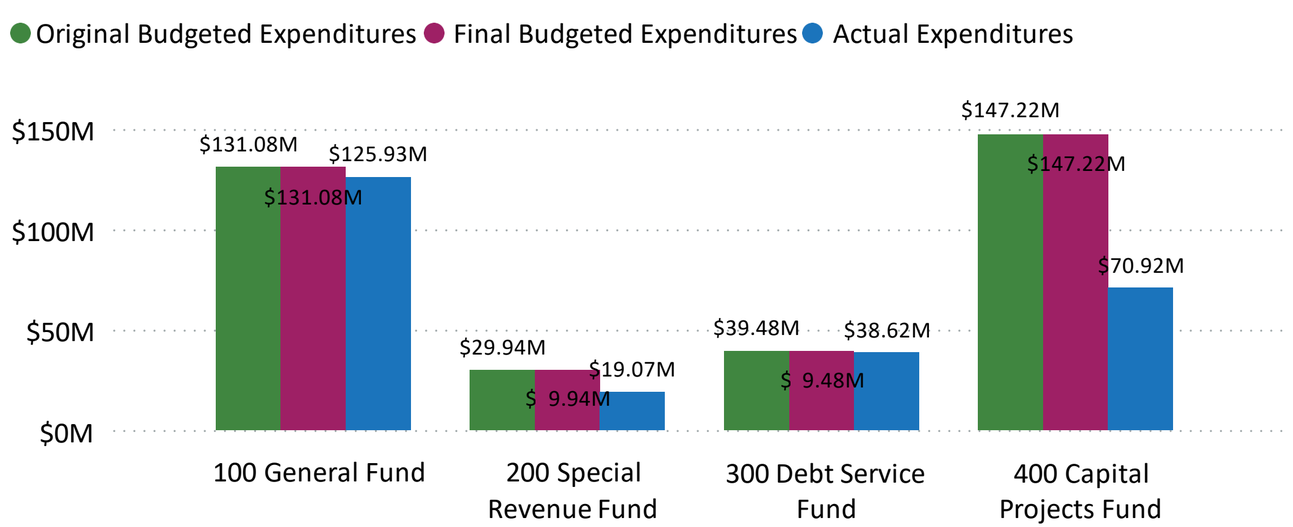
Revenue Source by Fund



Expenditure by Source/Function



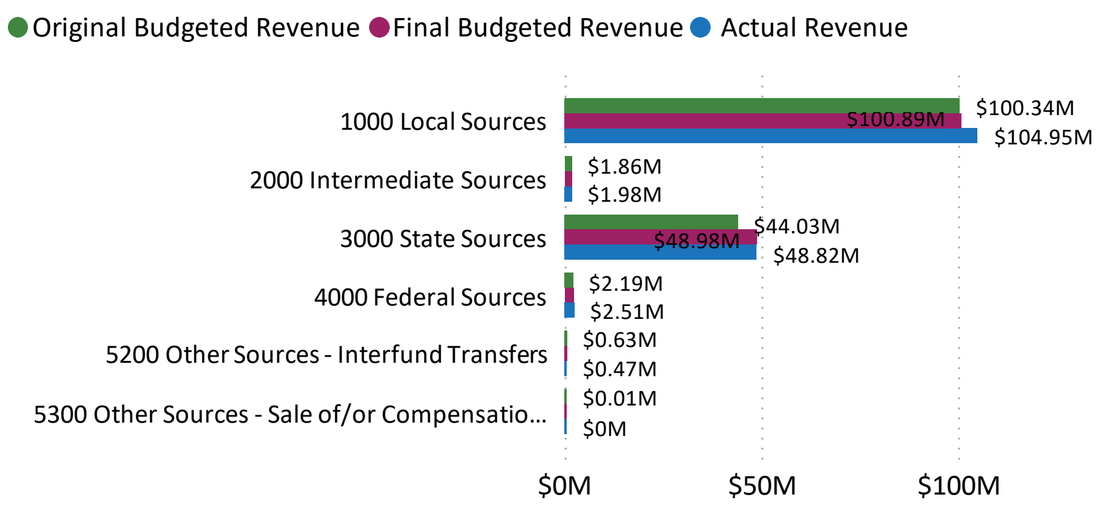
Expenditure Function by Fund



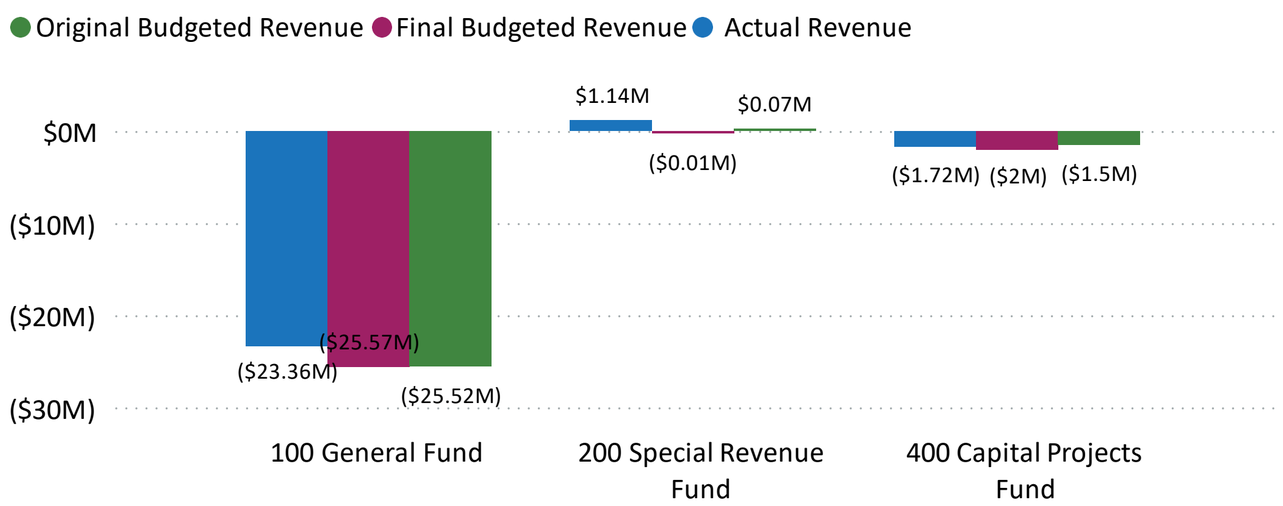
Budget to Actuals

1923 Lake Oswego SD 7J

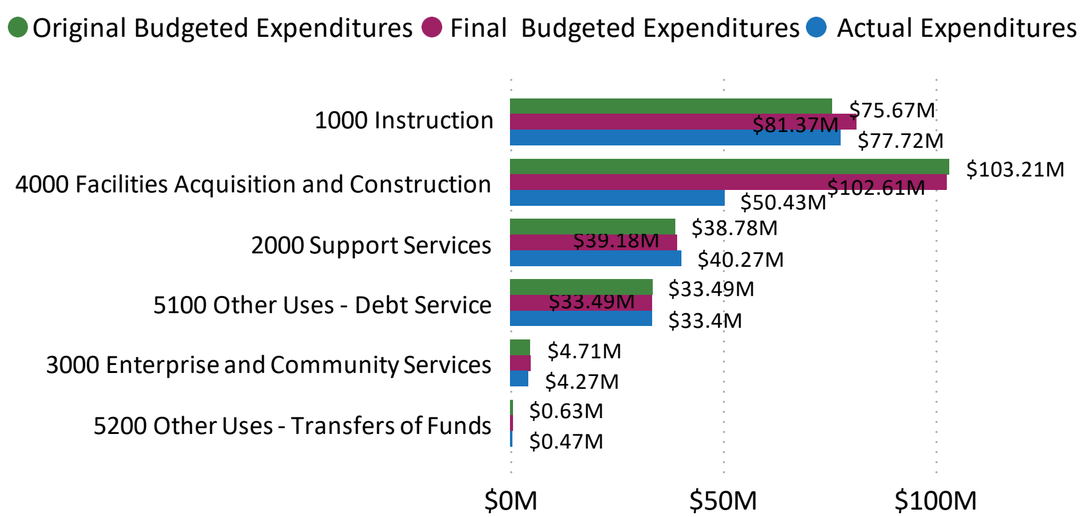
Revenue by Source/Function



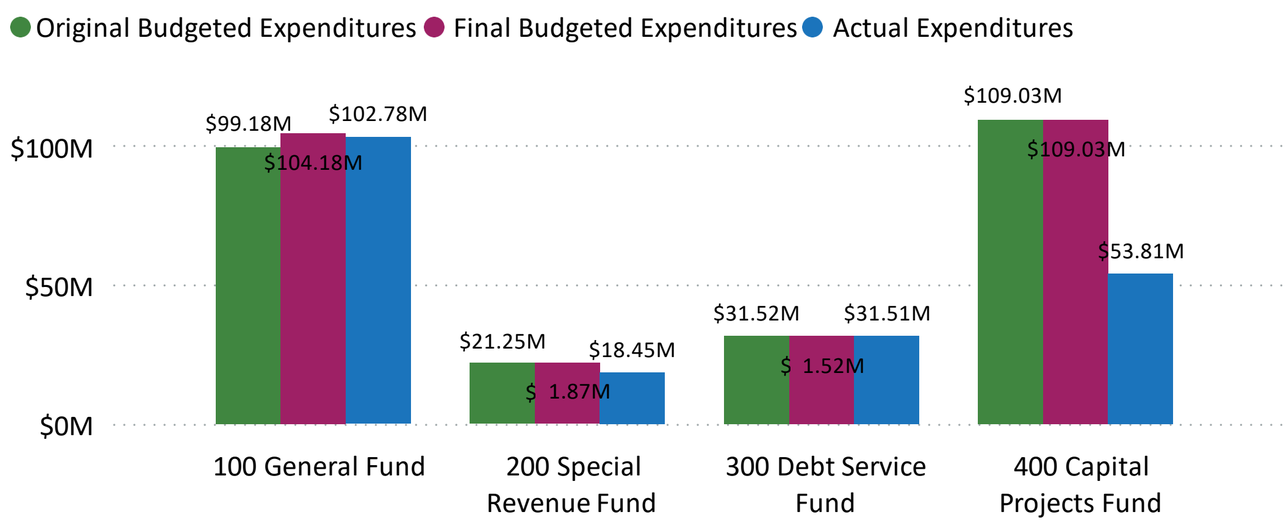
Revenue Source by Fund



Expenditure by Source/Function



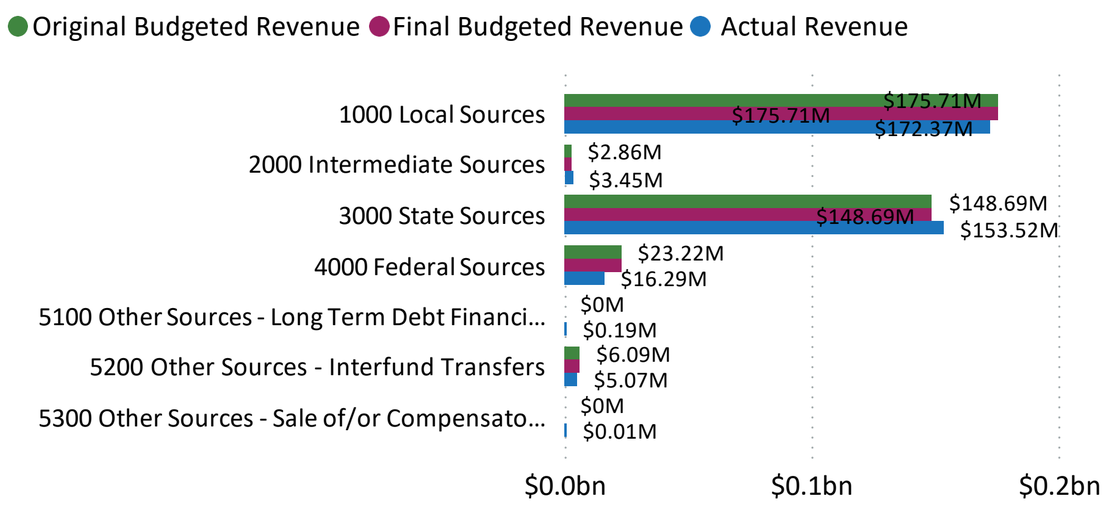
Expenditure Function by Fund



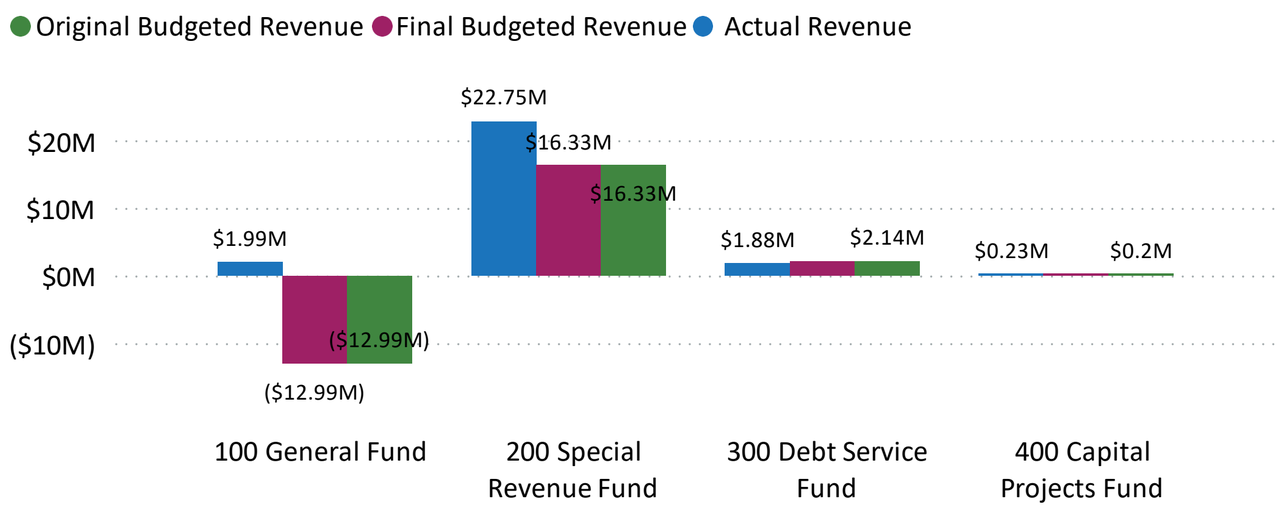
Budget to Actuals

1924 North Clackamas SD 12

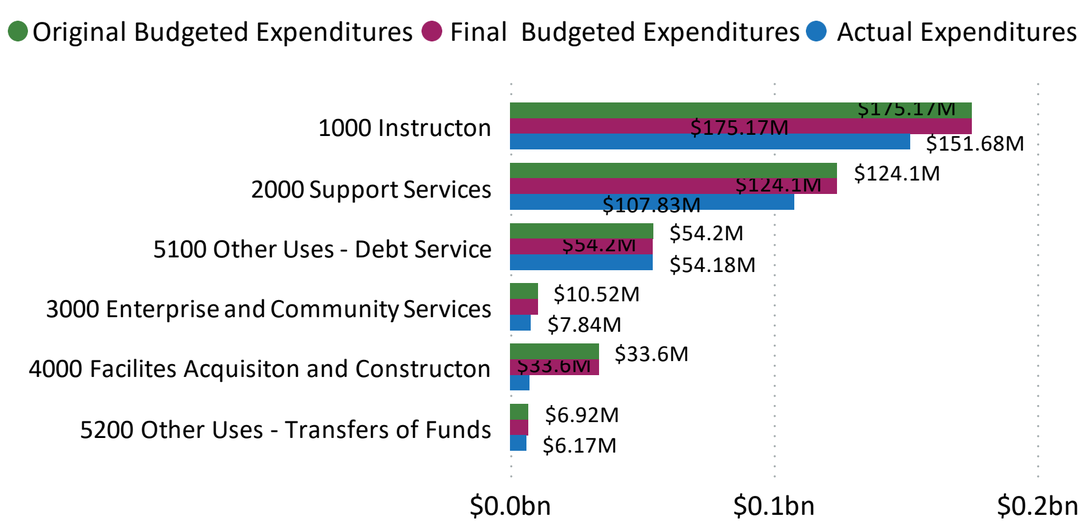
Revenue by Source/Function



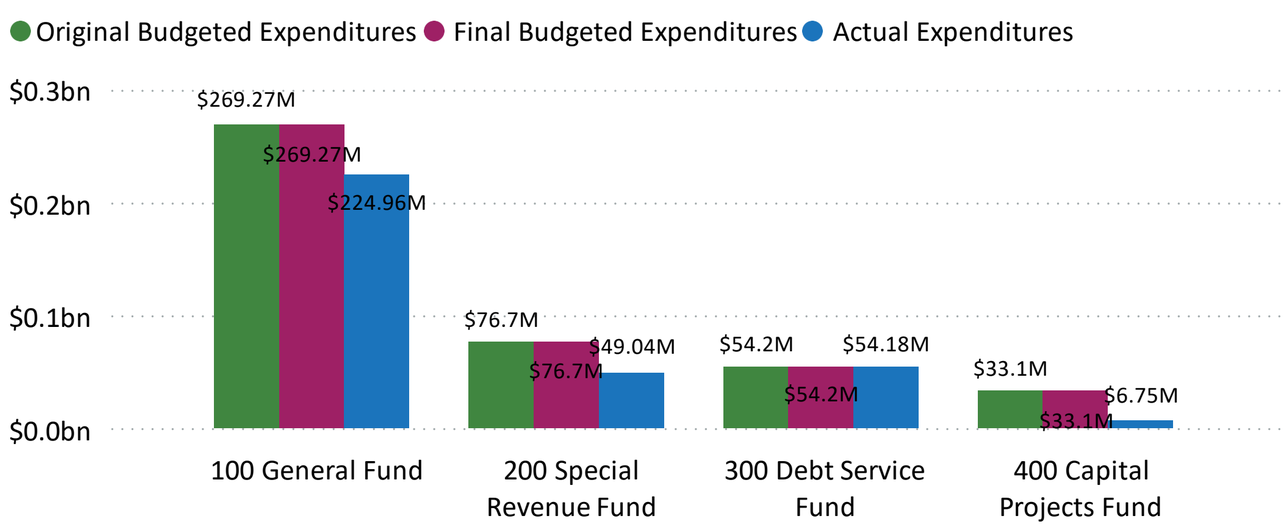
Revenue Source by Fund



Expenditure by Source/Function



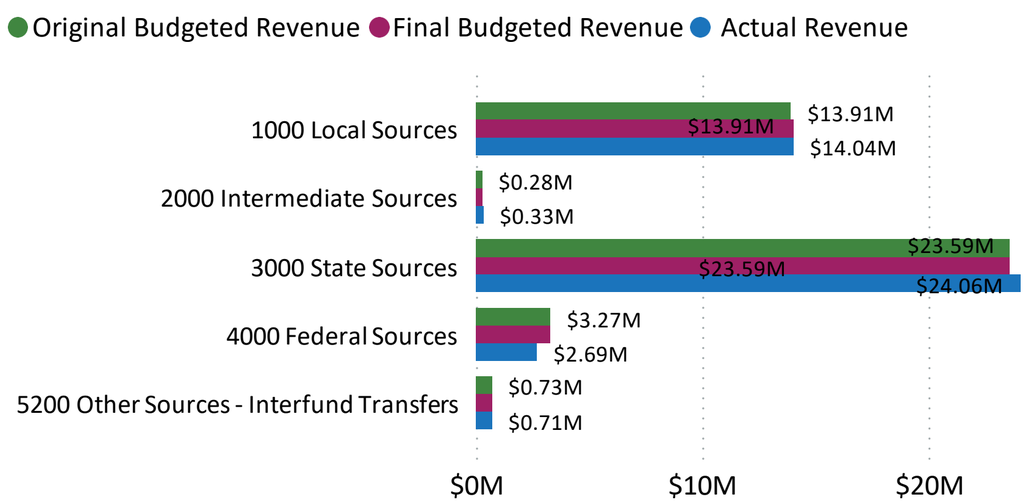
Expenditure Function by Fund



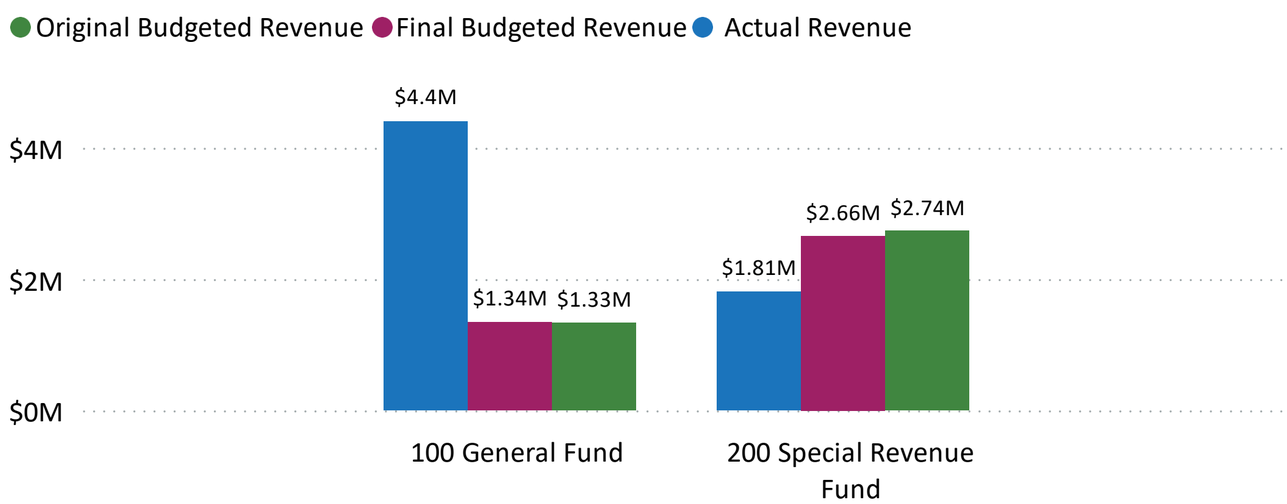
Budget to Actuals

1925 Molalla River SD 35

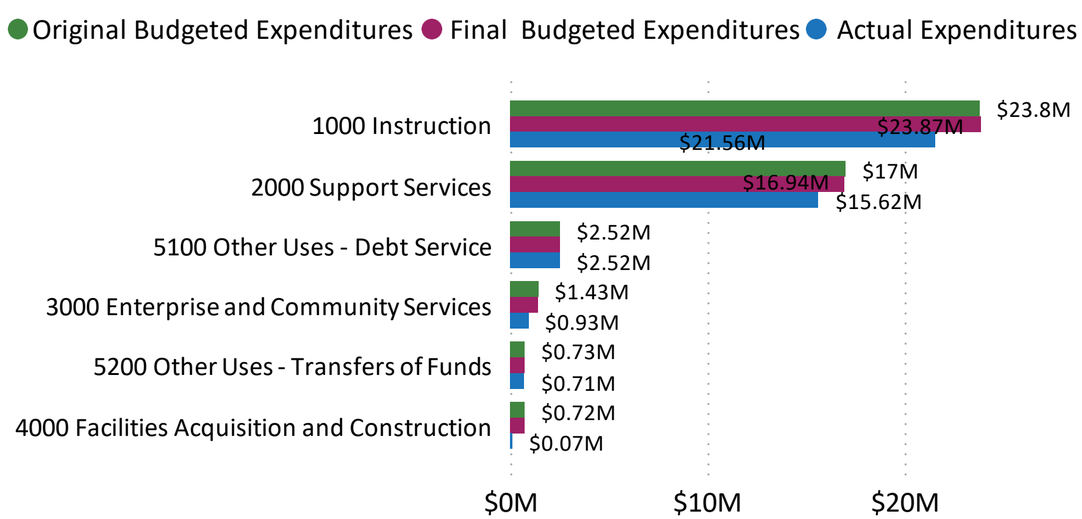
Revenue by Source/Function



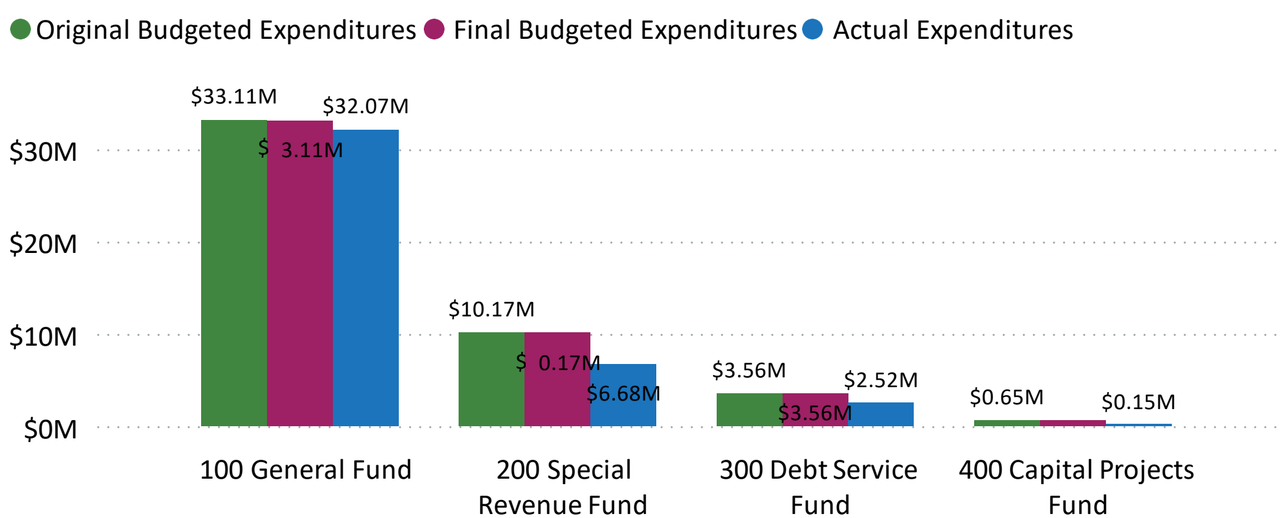
Revenue Source by Fund



Expenditure by Source/Function



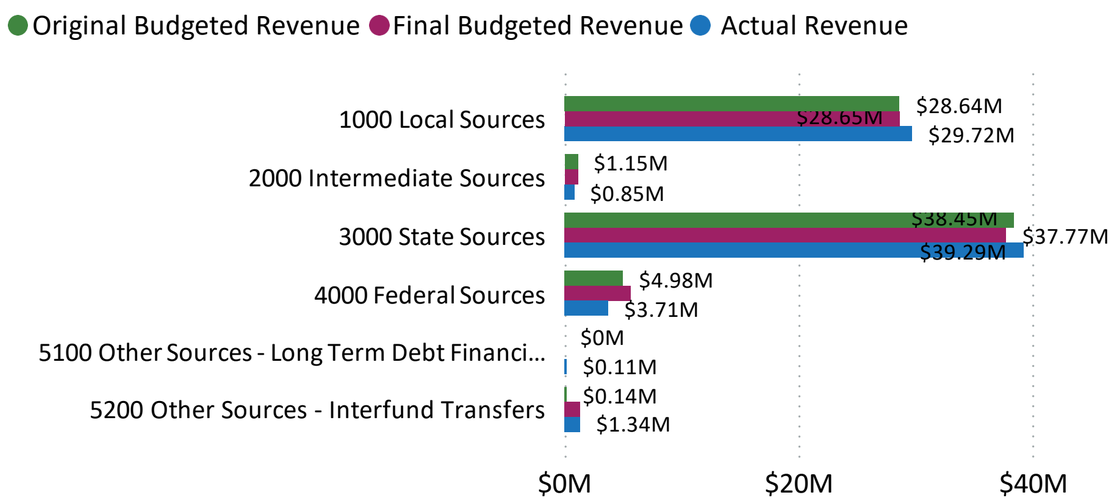
Expenditure Function by Fund



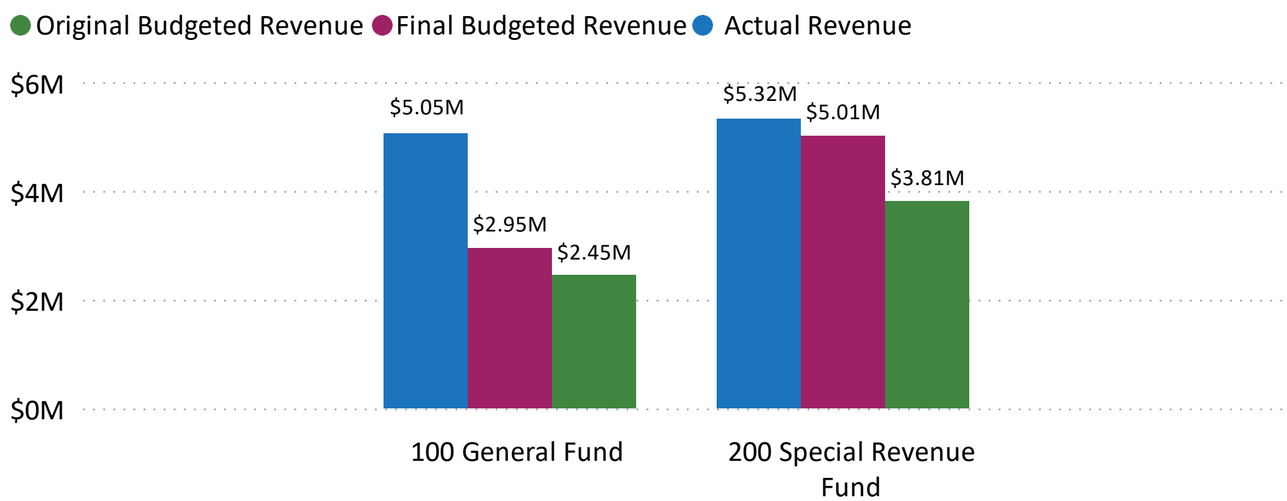
Budget to Actuals

1926 Oregon Trail SD 46

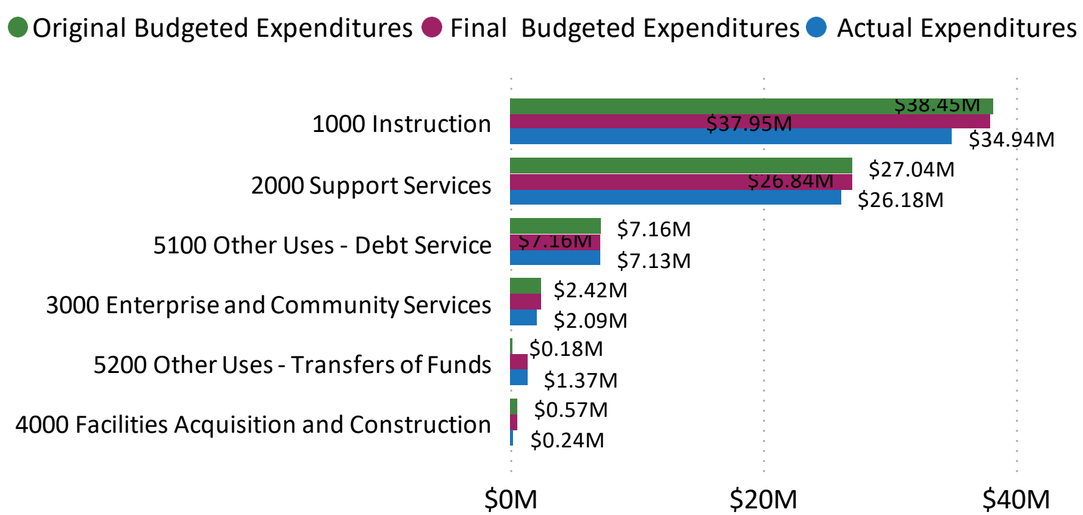
Revenue by Source/Function



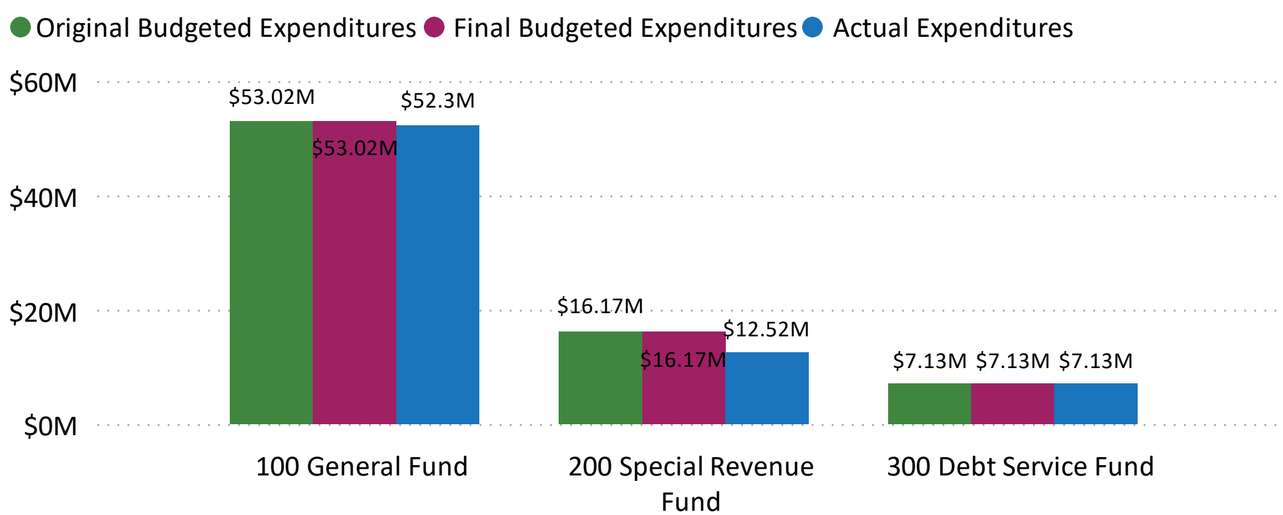
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund

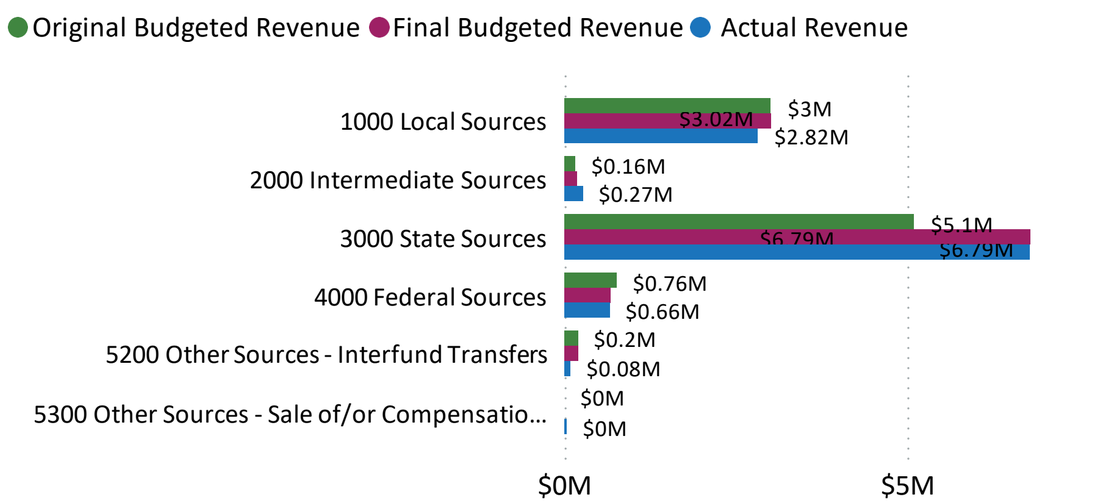


OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

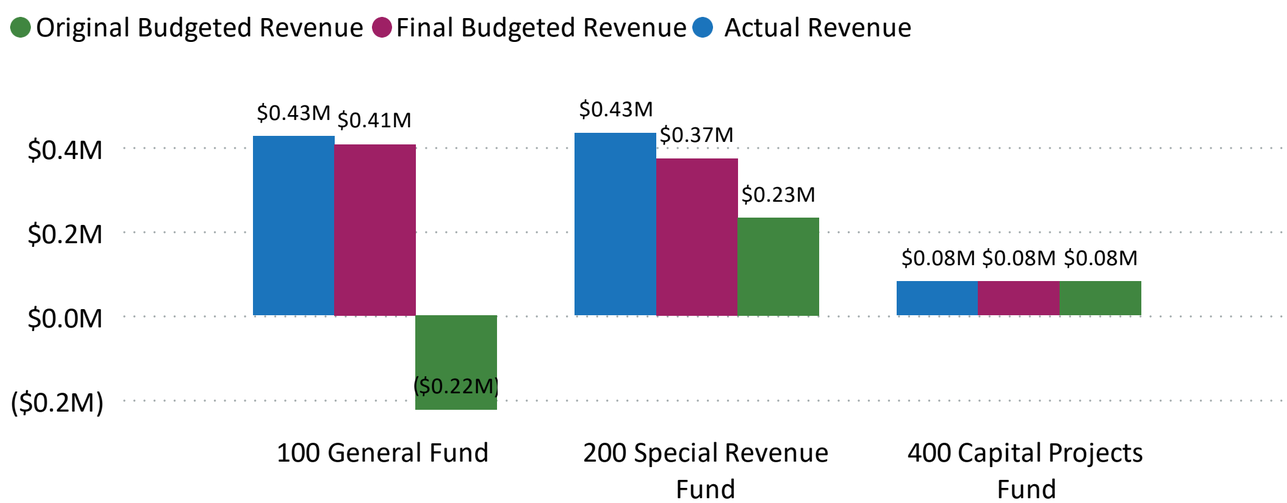
Budget to Actuals

1927 Colton SD 53

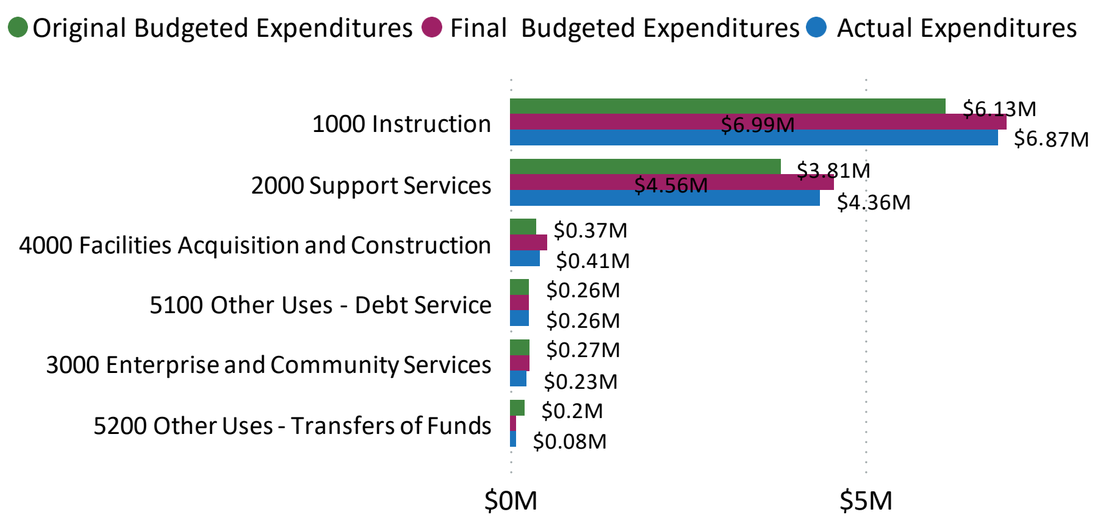
Revenue by Source/Function



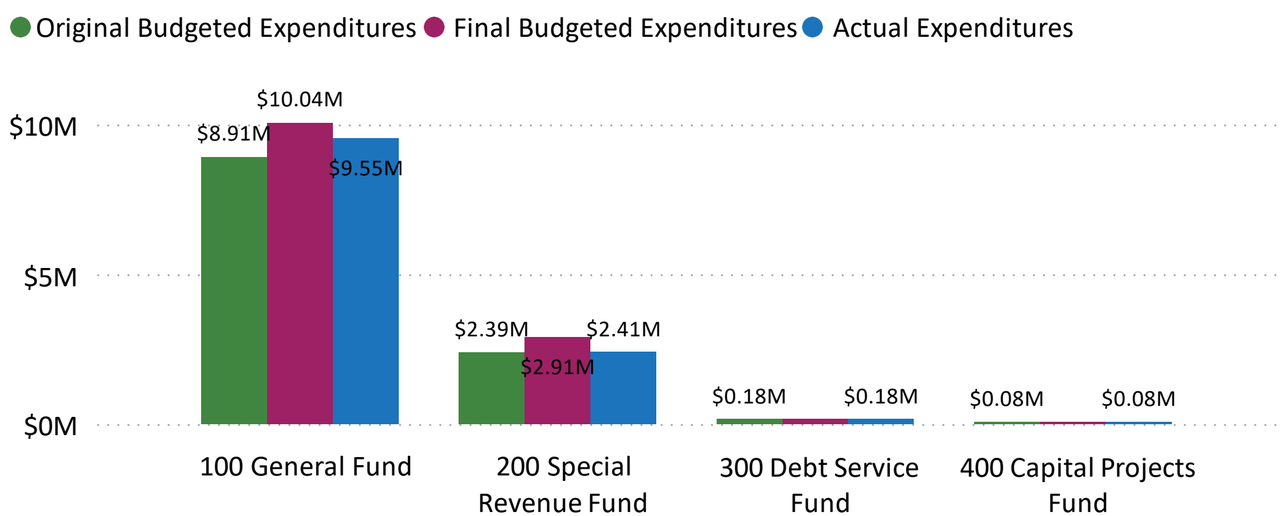
Revenue Source by Fund



Expenditure by Source/Function



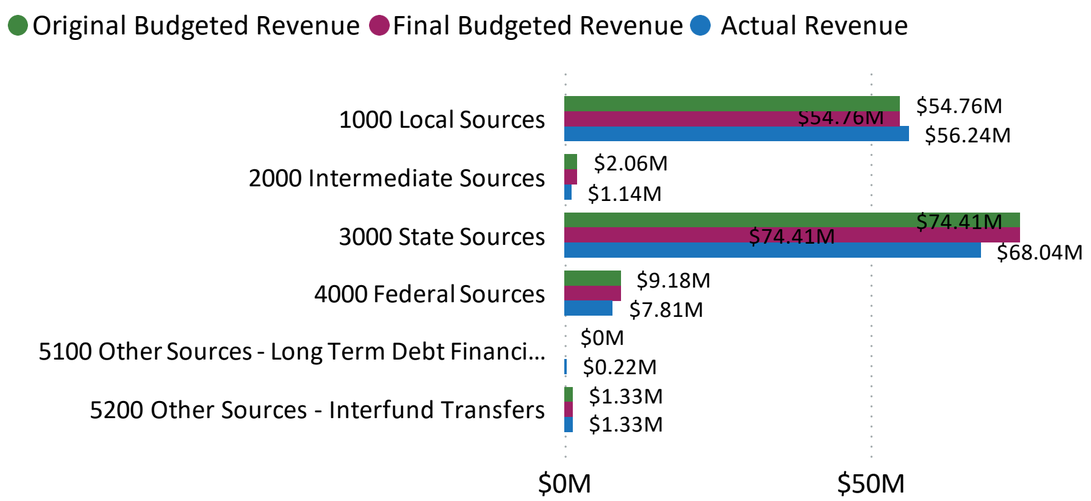
Expenditure Function by Fund



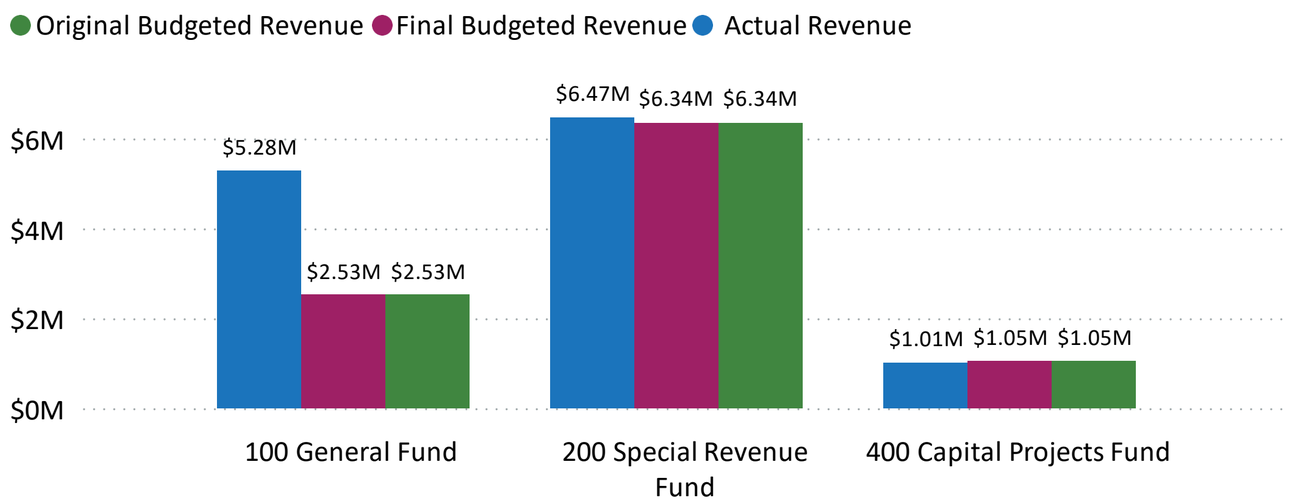
Budget to Actuals

1928 Oregon City SD 62

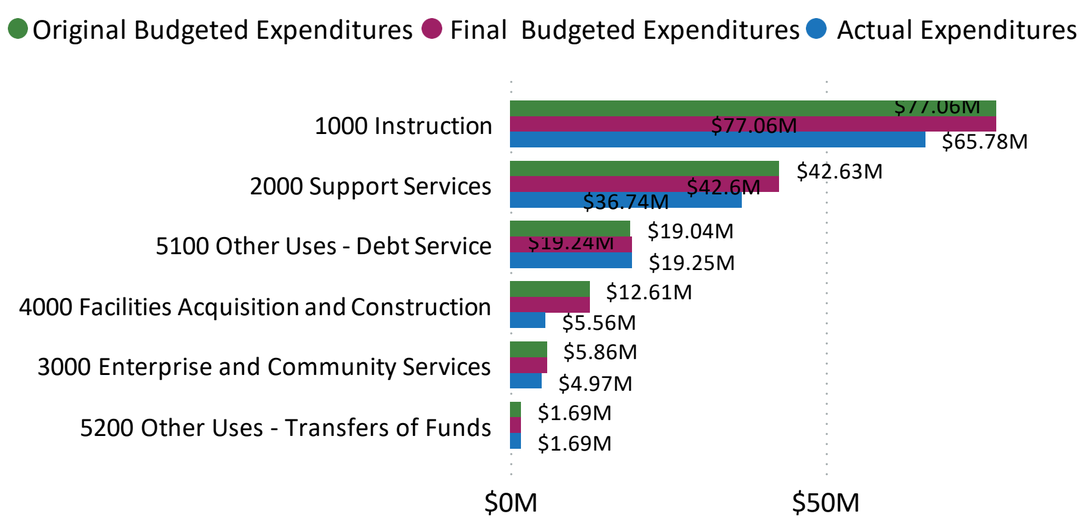
Revenue by Source/Function



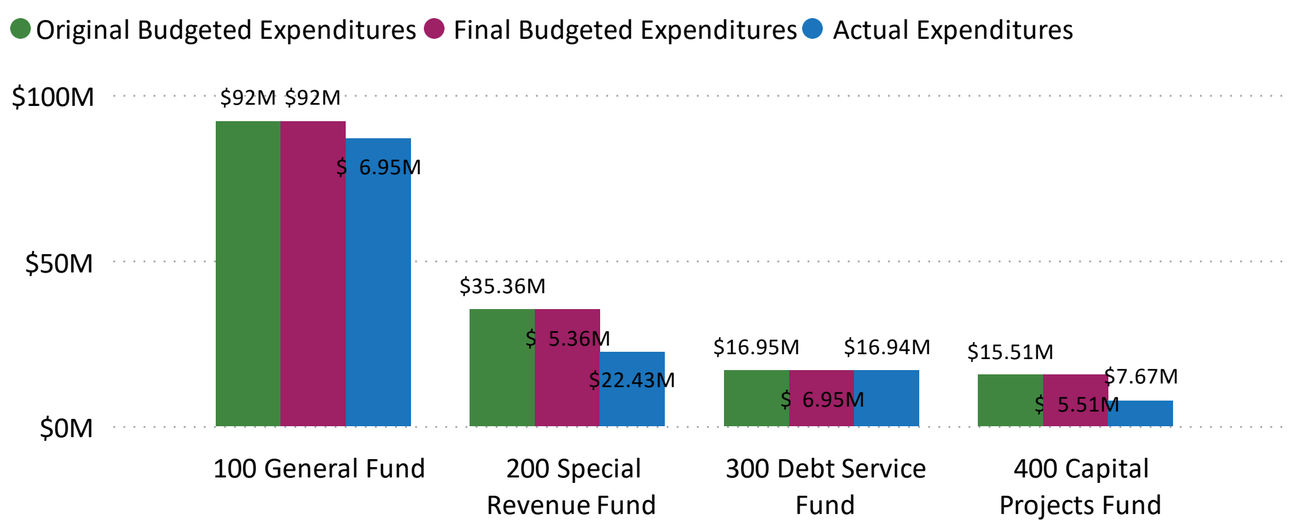
Revenue Source by Fund



Expenditure by Source/Function



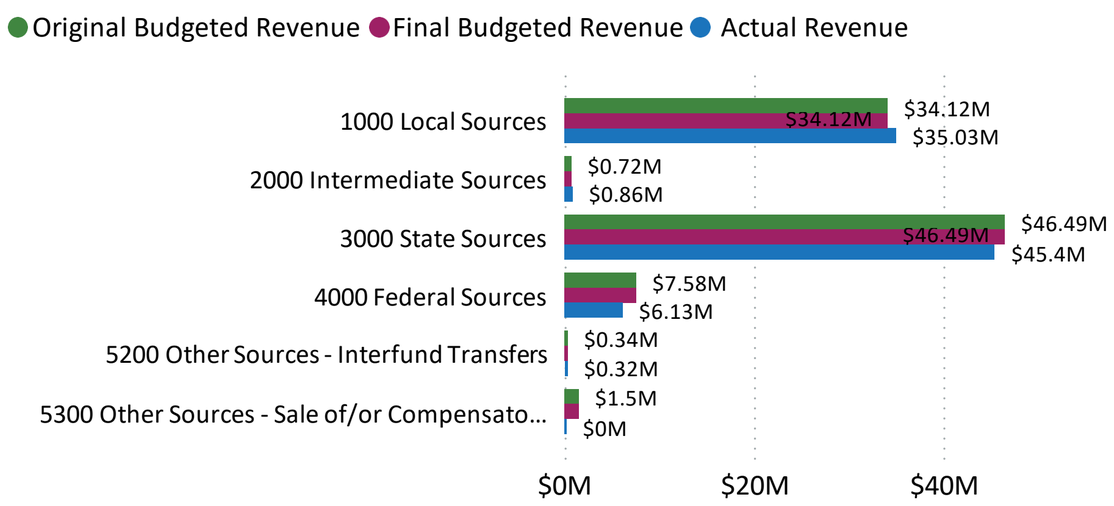
Expenditure Function by Fund



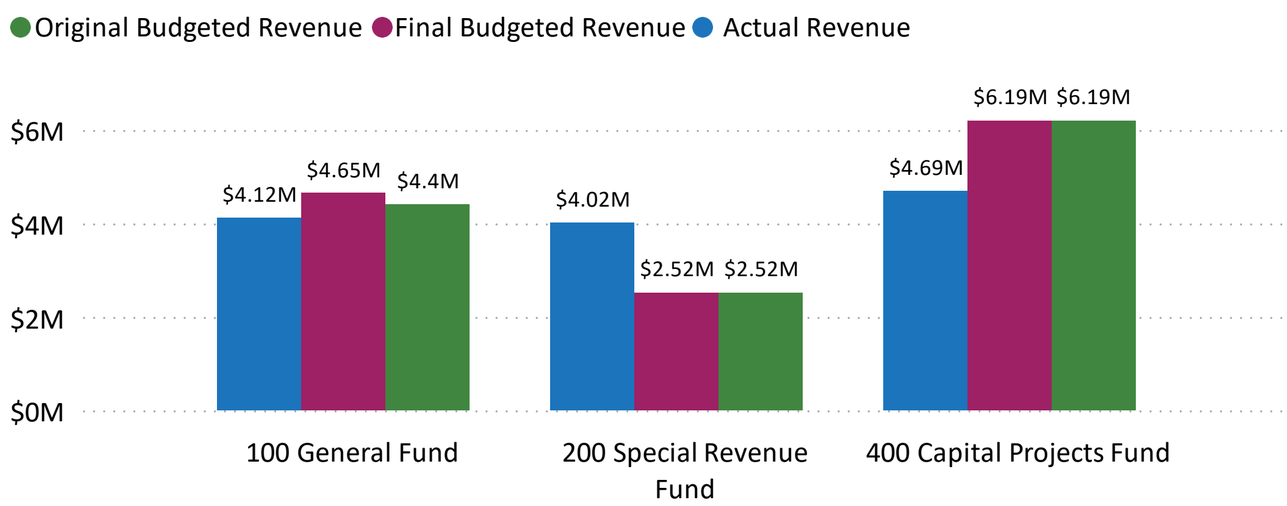
Budget to Actuals

1929 Canby SD 86

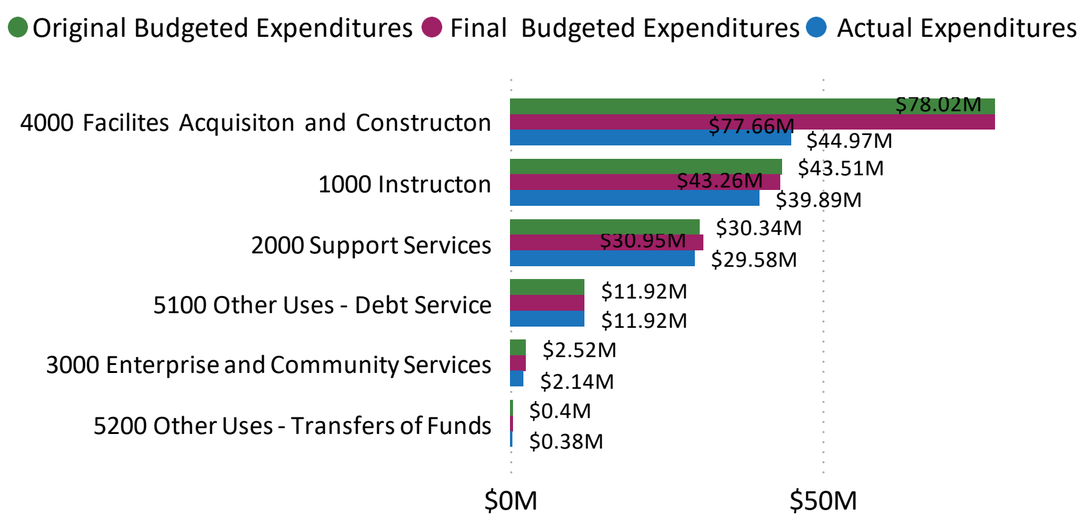
Revenue by Source/Function



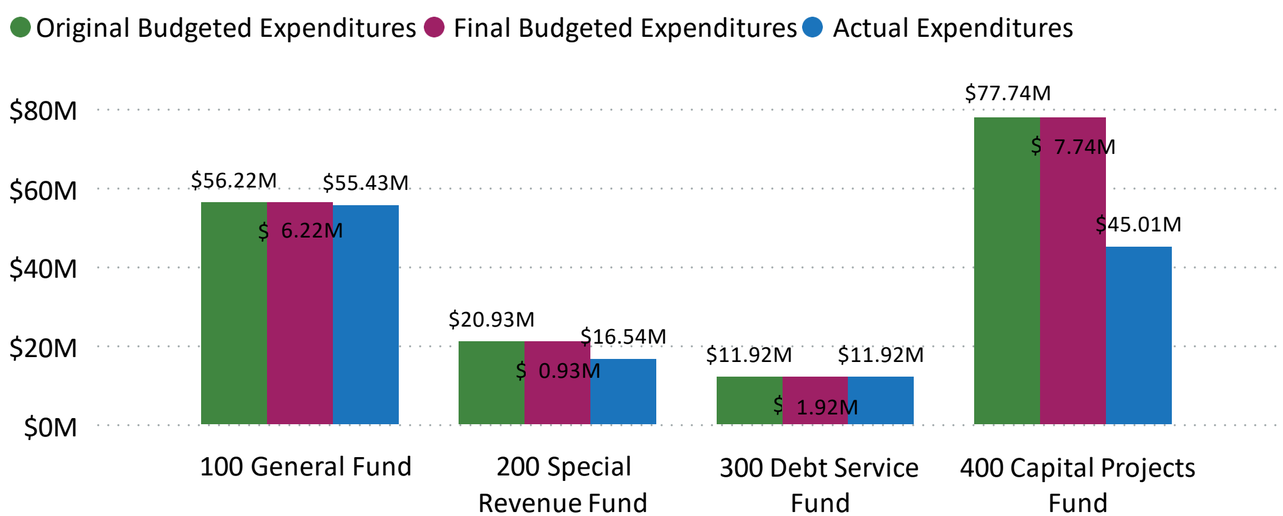
Revenue Source by Fund



Expenditure by Source/Function



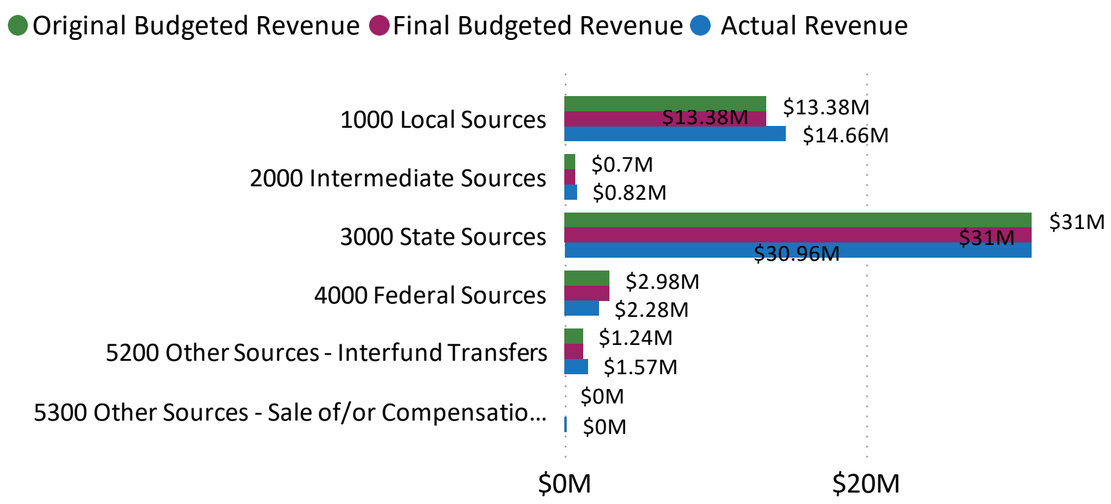
Expenditure Function by Fund



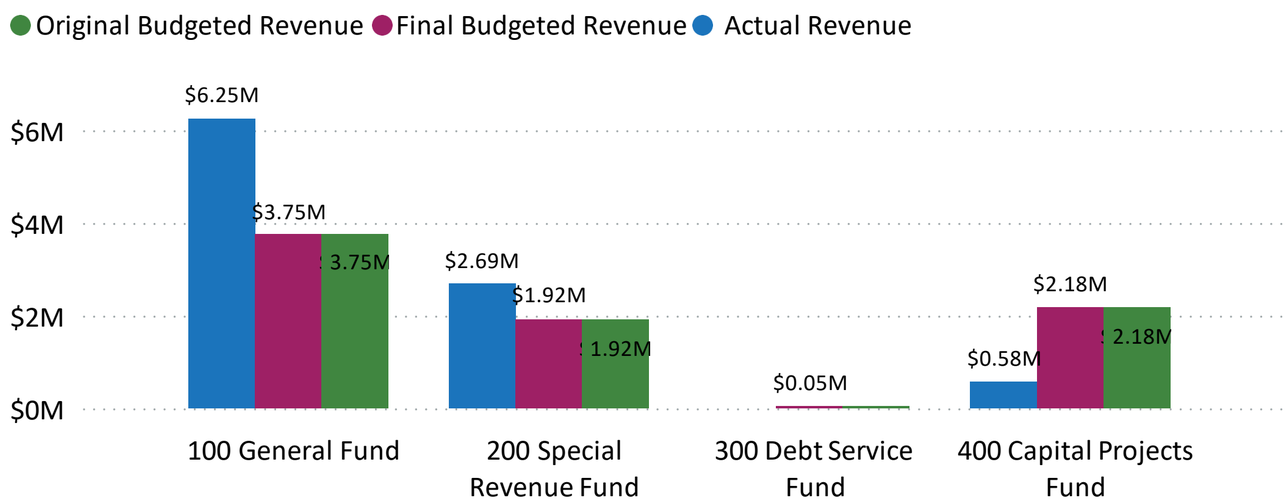
Budget to Actuals

1930 Estacada SD 108

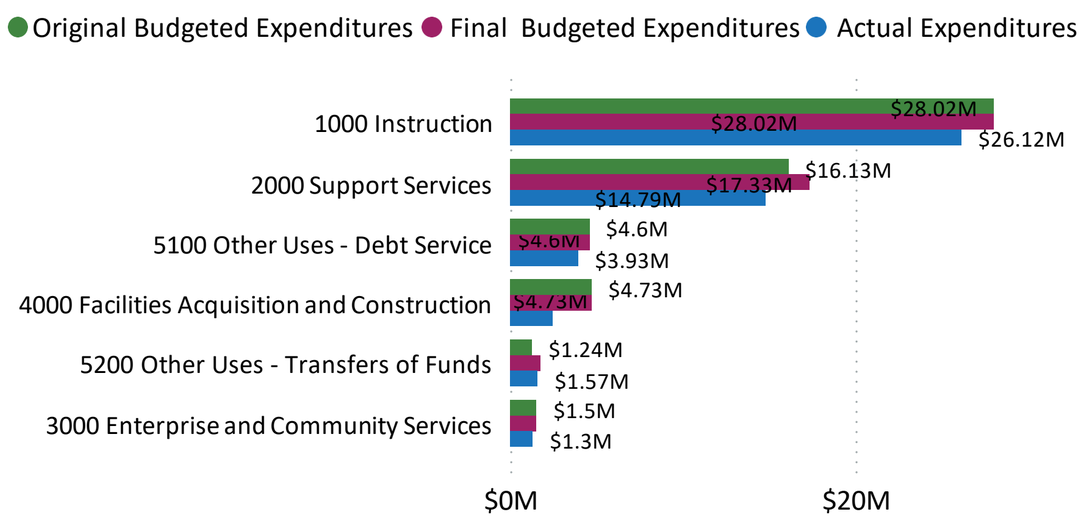
Revenue by Source/Function



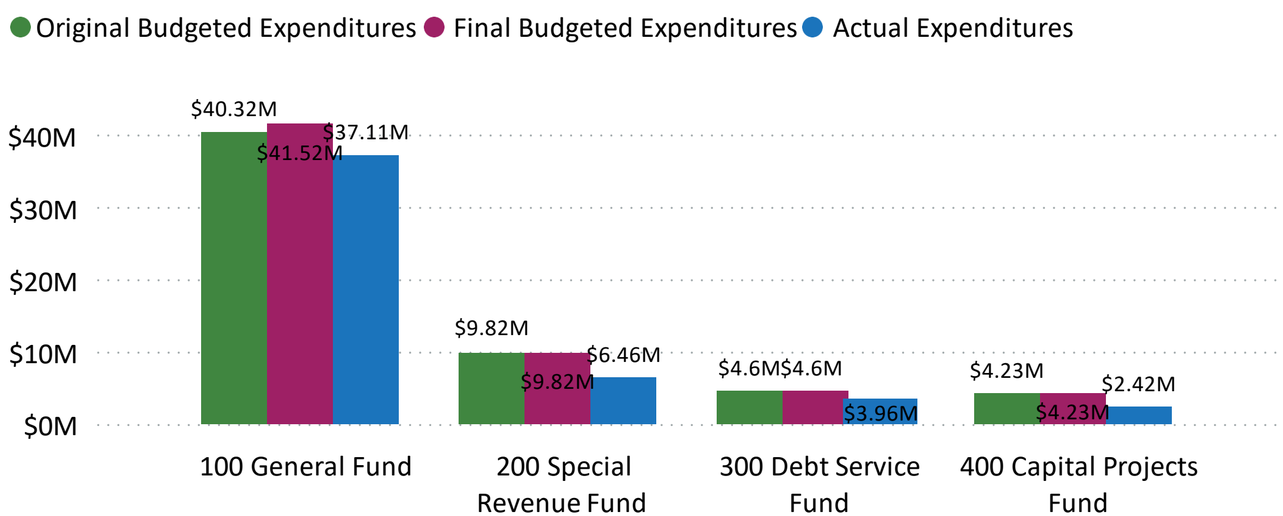
Revenue Source by Fund



Expenditure by Source/Function



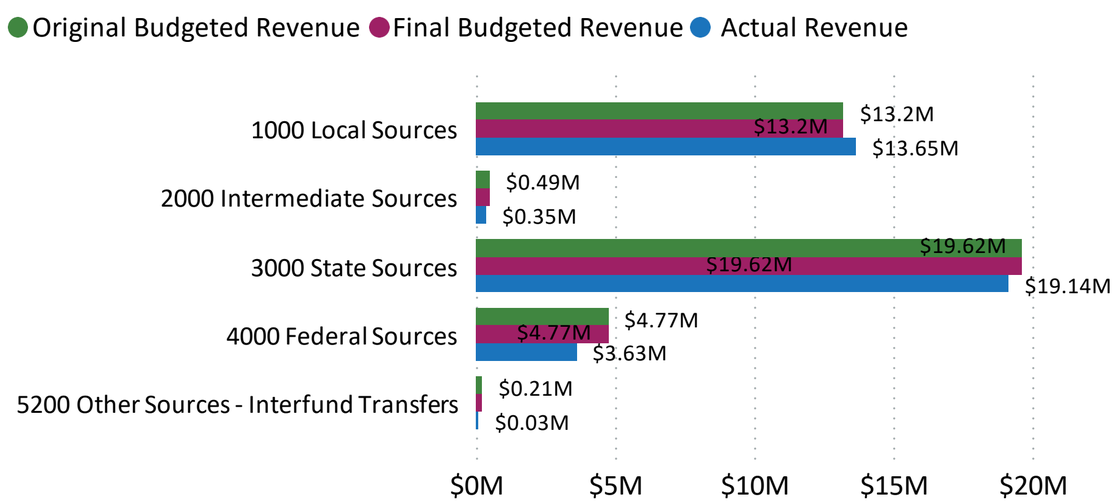
Expenditure Function by Fund



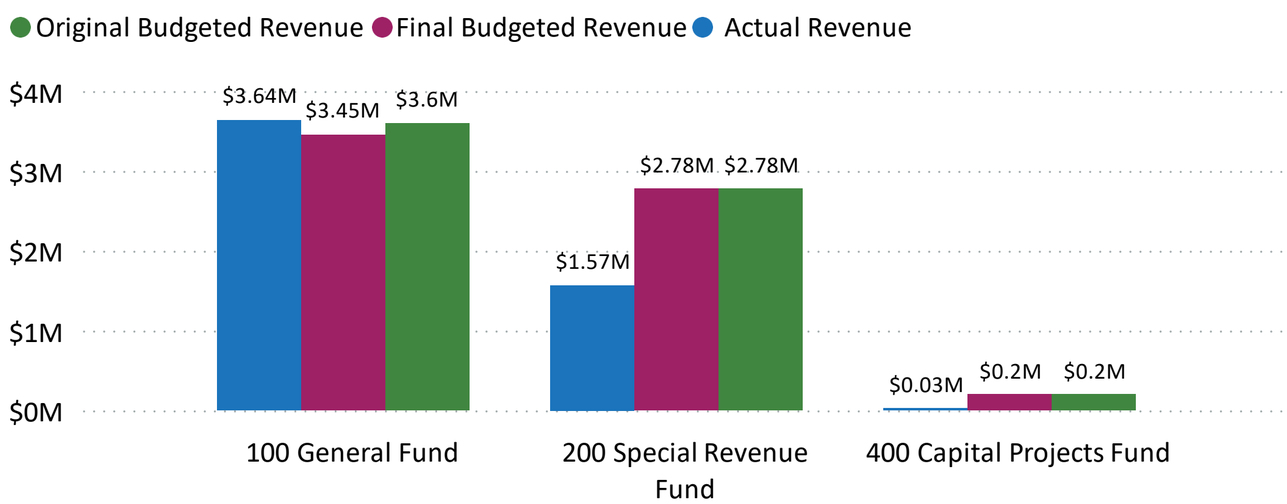
Budget to Actuals

1931 Gladstone SD 115

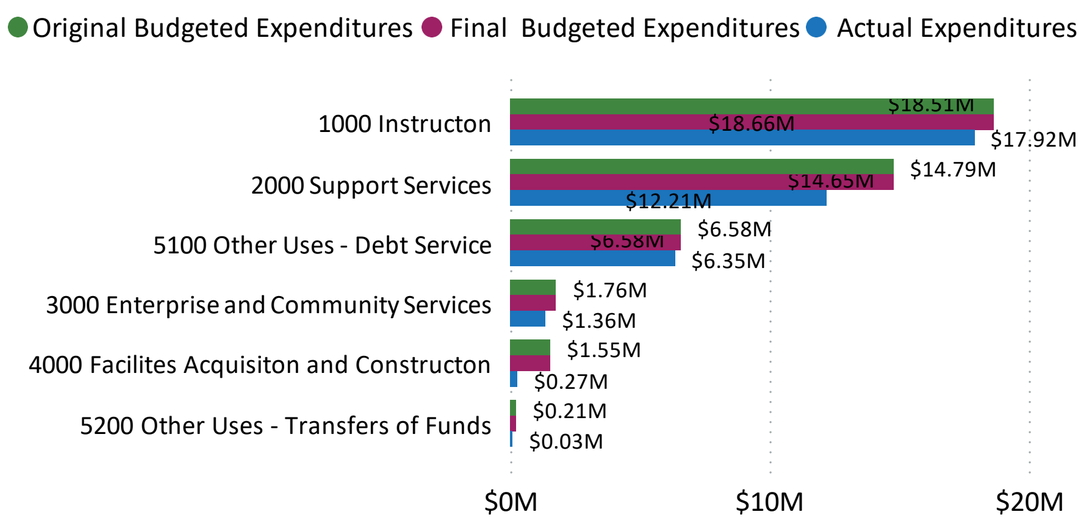
Revenue by Source/Function



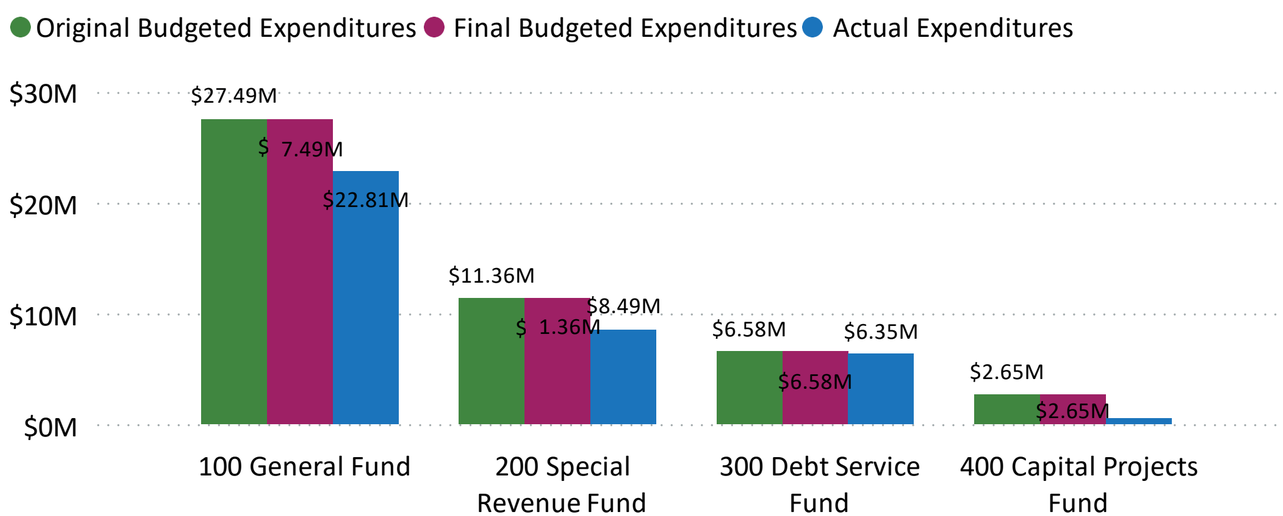
Revenue Source by Fund



Expenditure by Source/Function



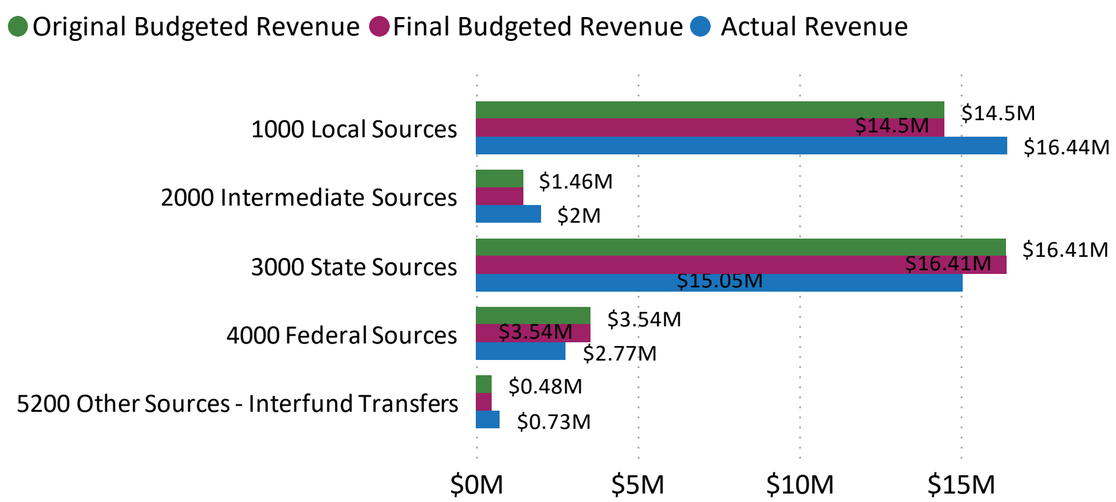
Expenditure Function by Fund



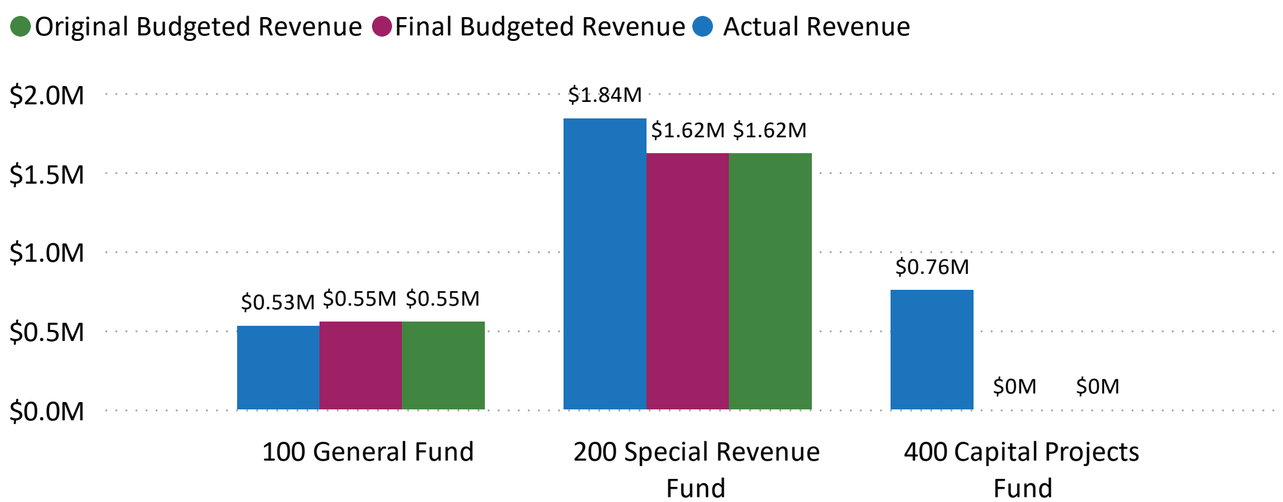
Budget to Actuals

1933 Astoria SD 1

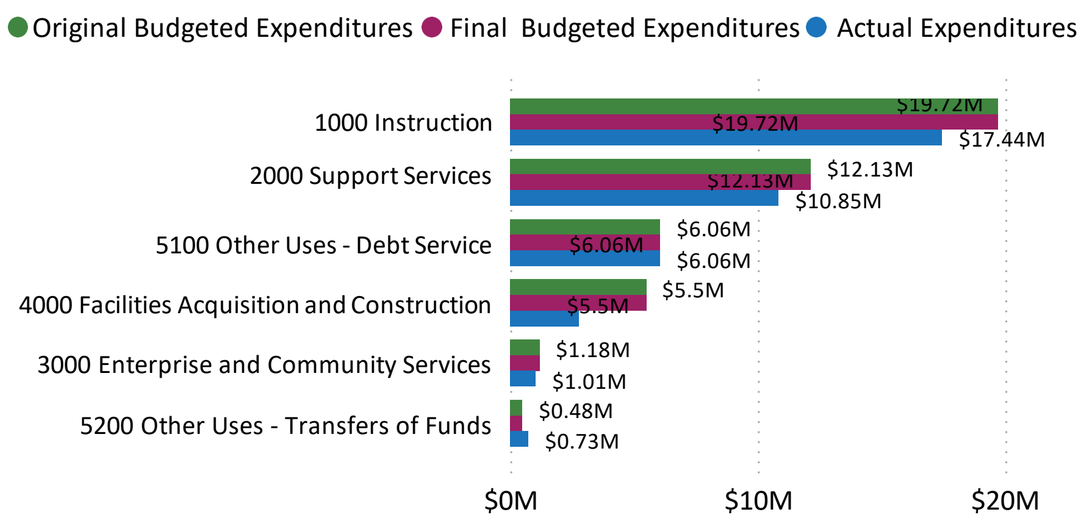
Revenue by Source/Function



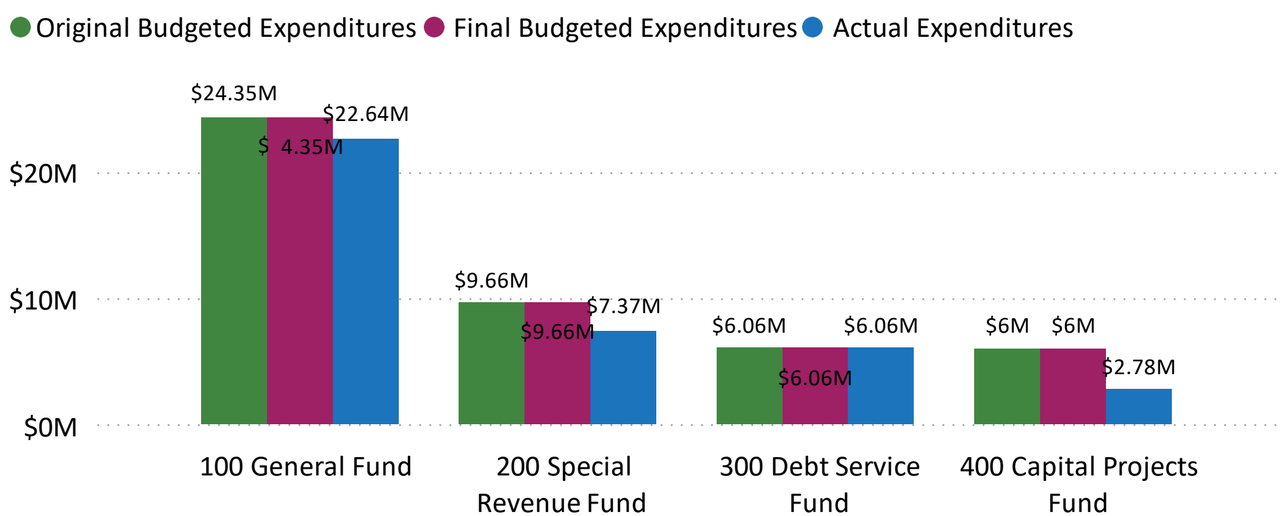
Revenue Source by Fund



Expenditure by Source/Function



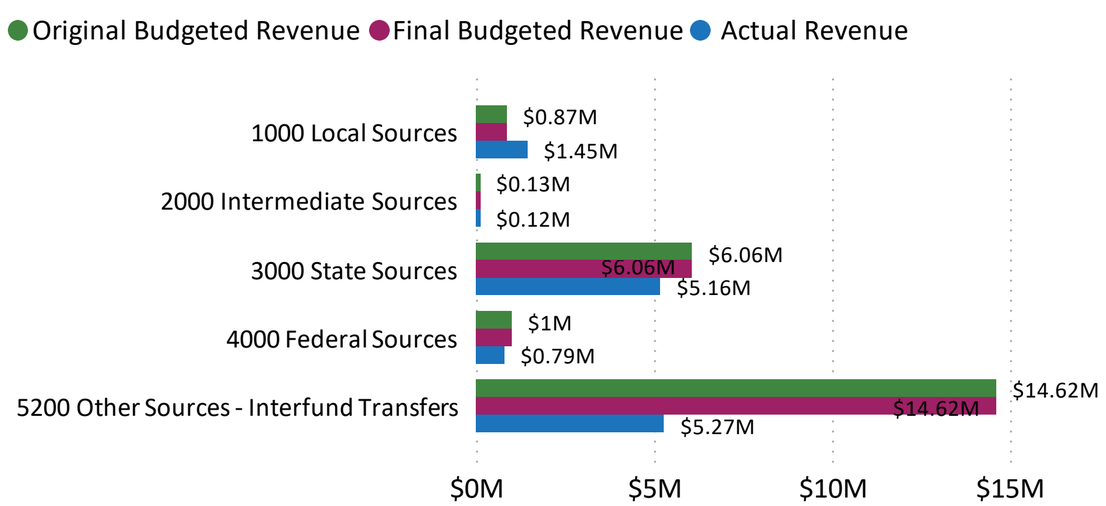
Expenditure Function by Fund



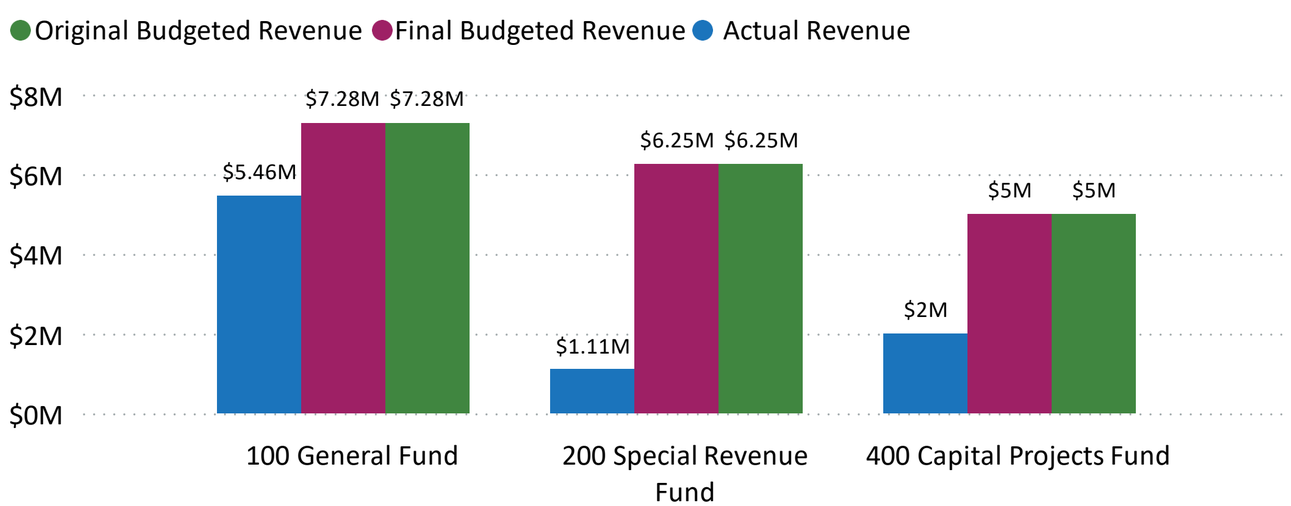
Budget to Actuals

1934 Jewell SD 8

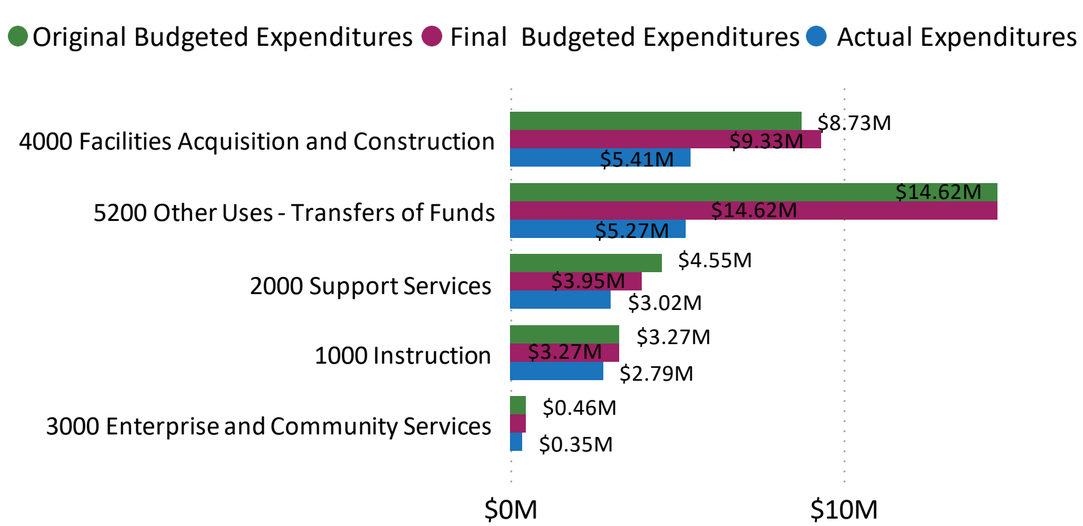
Revenue by Source/Function



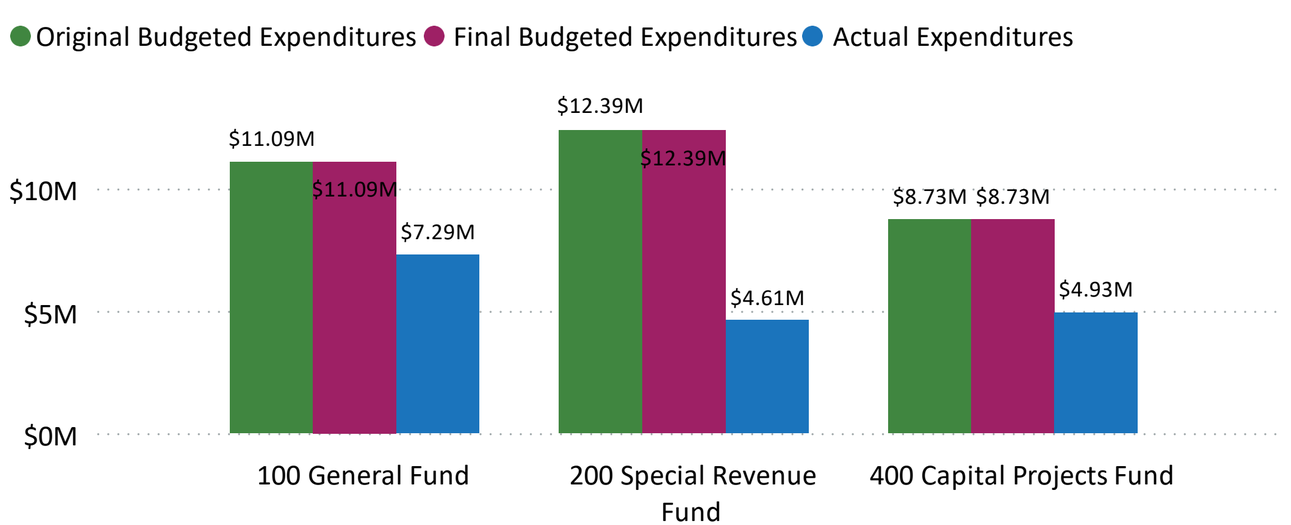
Revenue Source by Fund



Expenditure by Source/Function



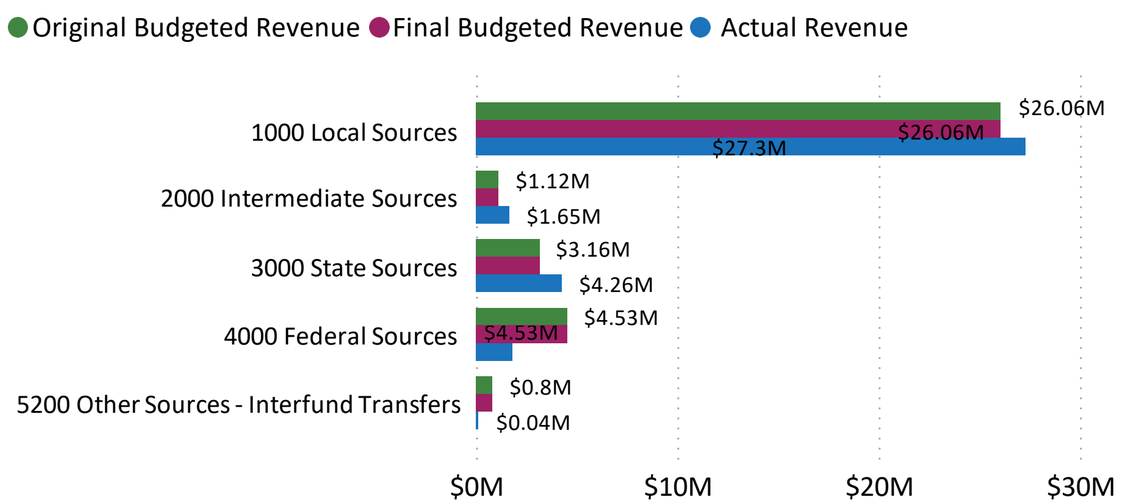
Expenditure Function by Fund



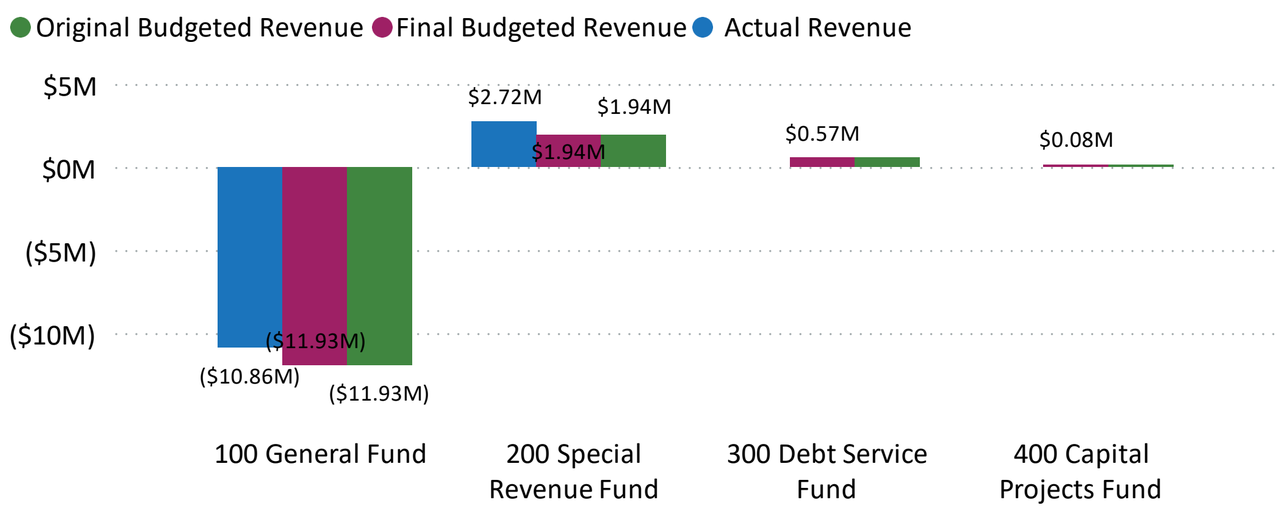
Budget to Actuals

1935 Seaside SD 10

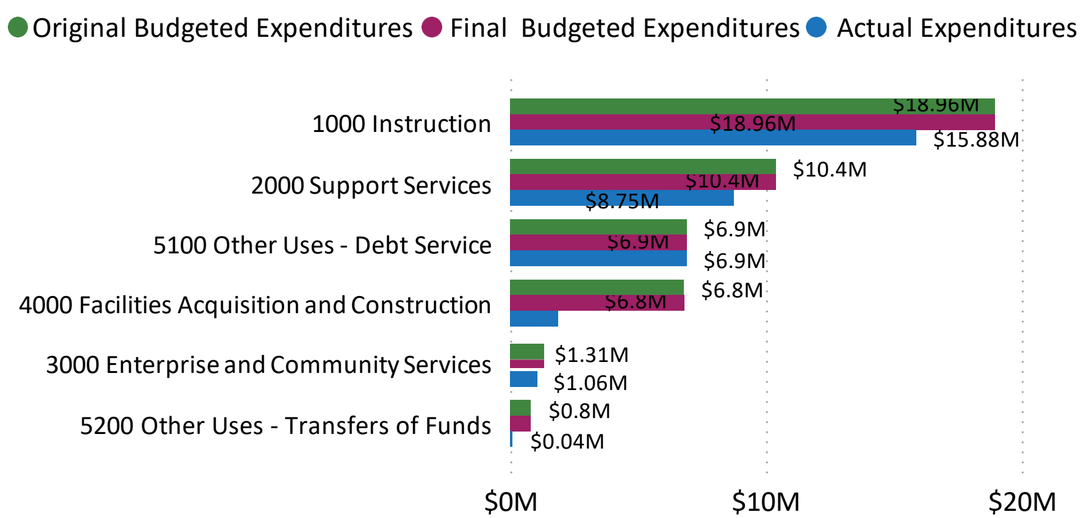
Revenue by Source/Function



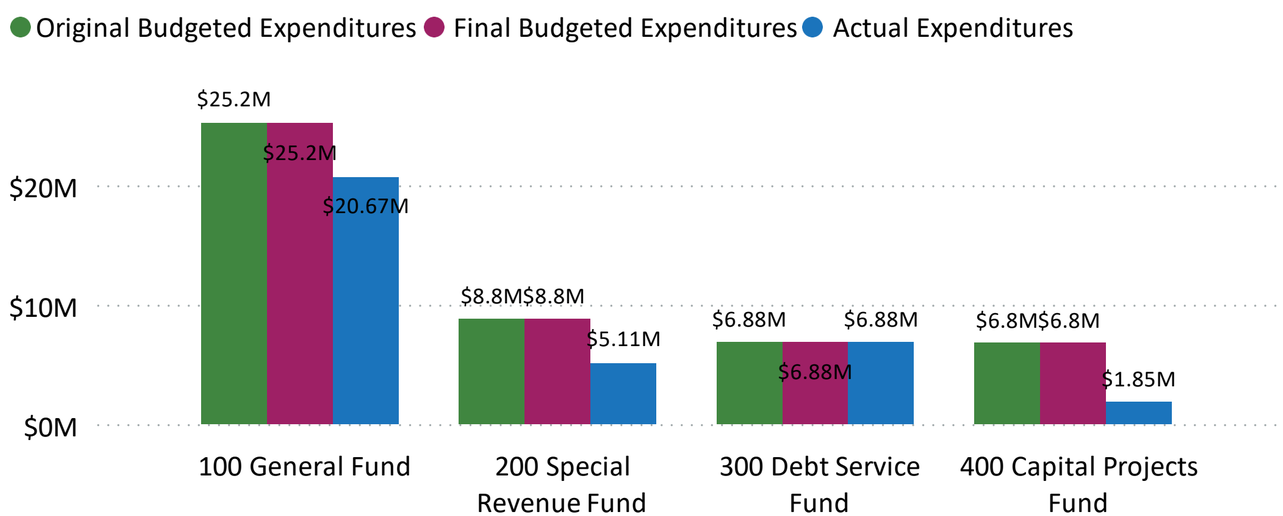
Revenue Source by Fund



Expenditure by Source/Function



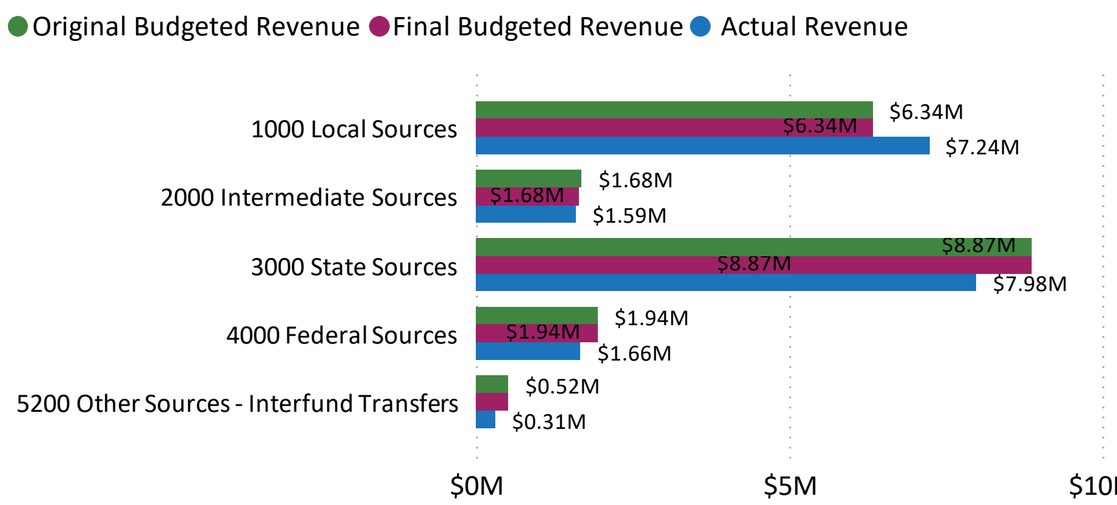
Expenditure Function by Fund



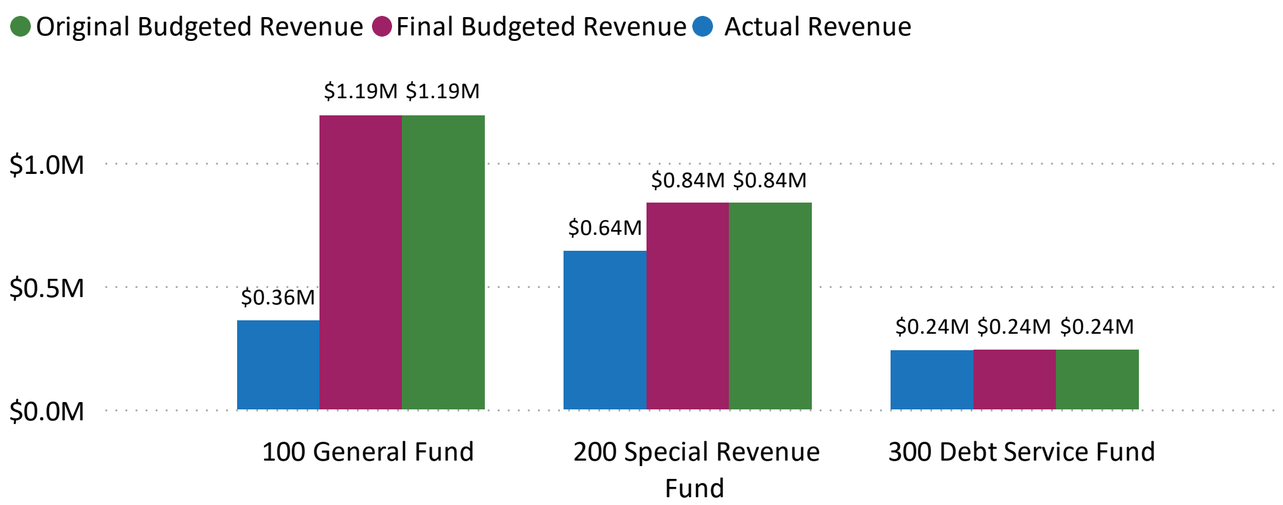
Budget to Actuals

1936 Warrenton-Hammond SD 30

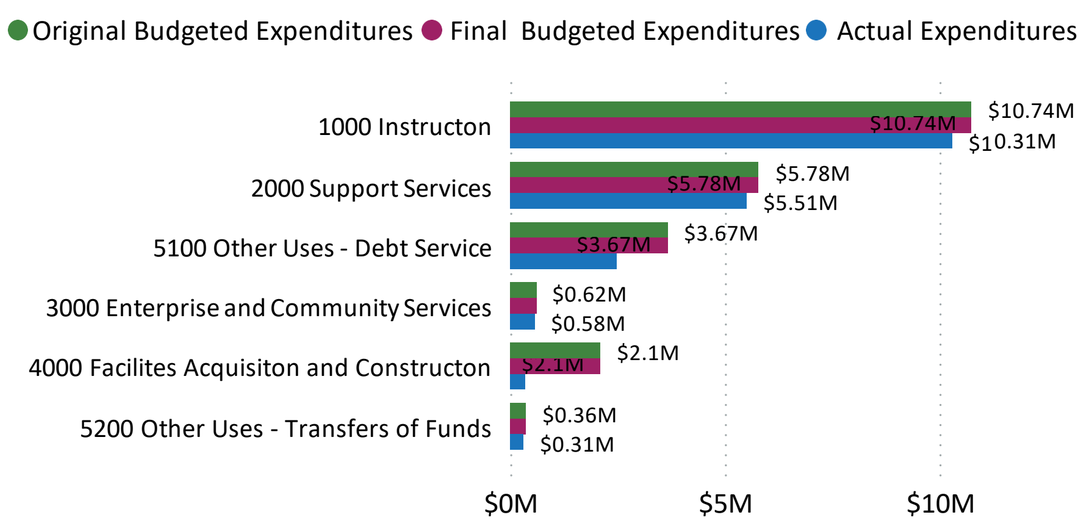
Revenue by Source/Function



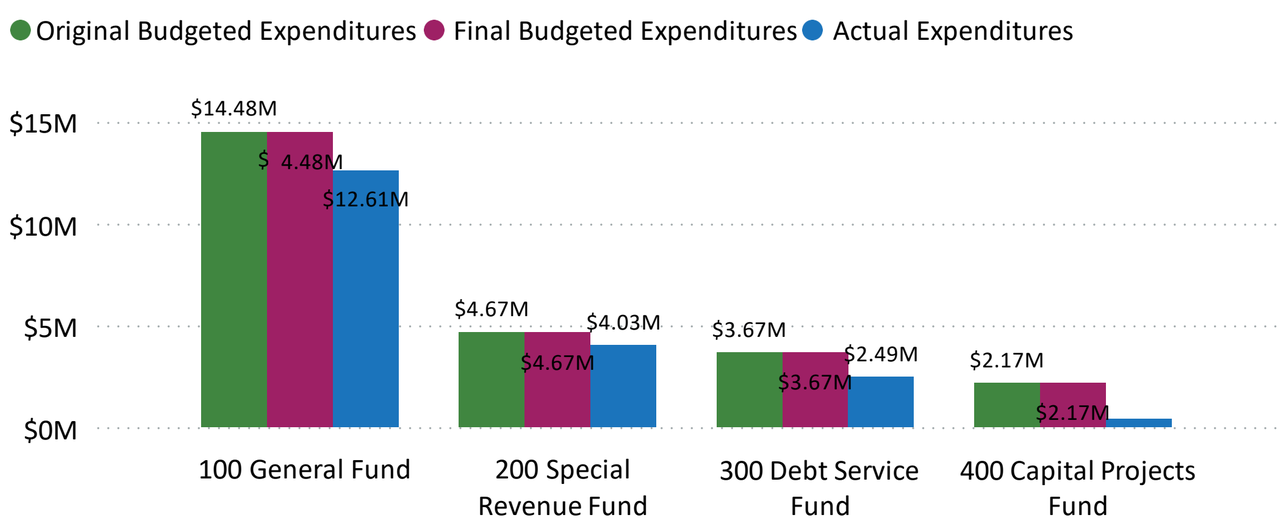
Revenue Source by Fund



Expenditure by Source/Function



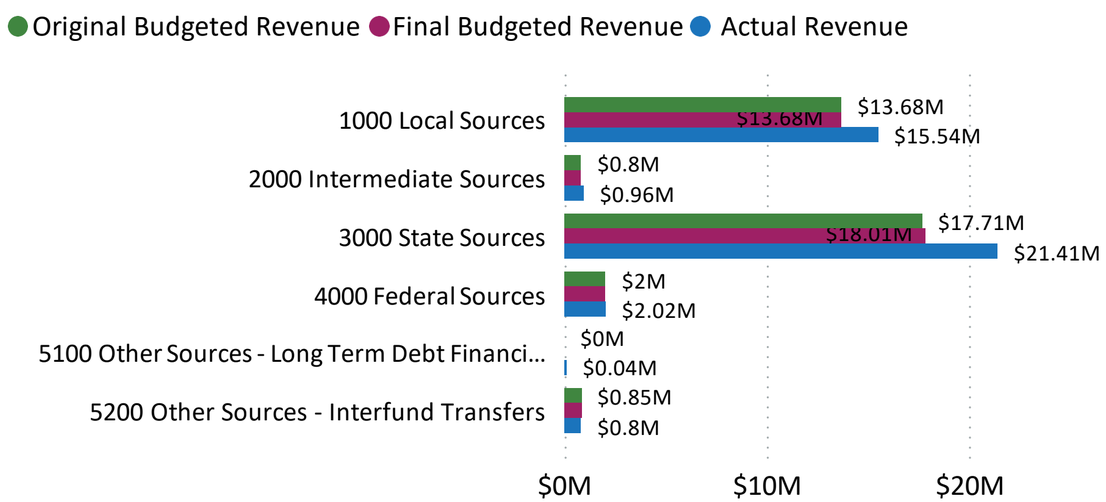
Expenditure Function by Fund



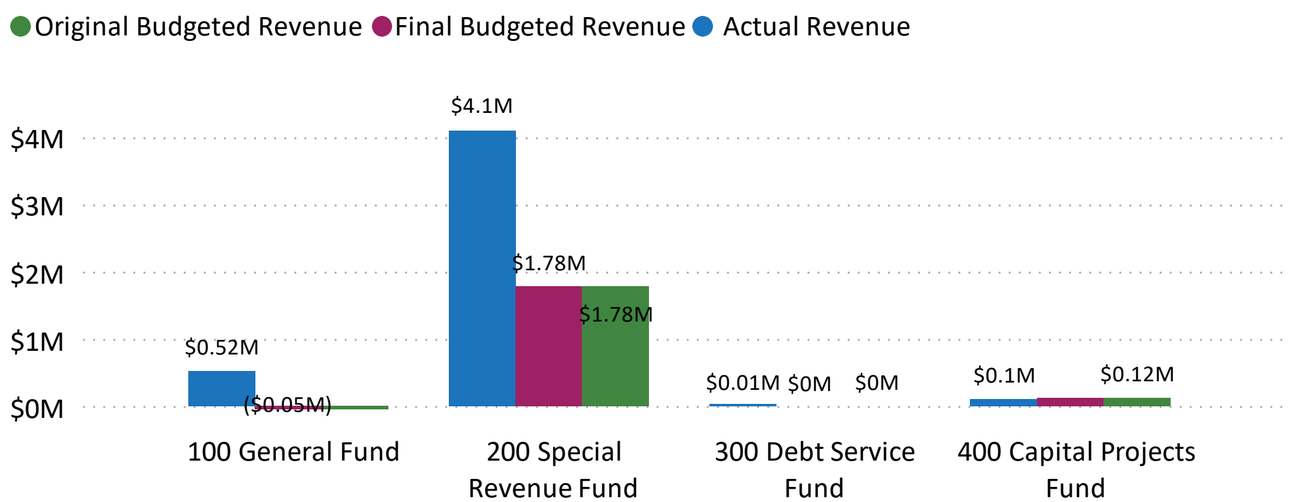
Budget to Actuals

1944 Scappoose SD 1J

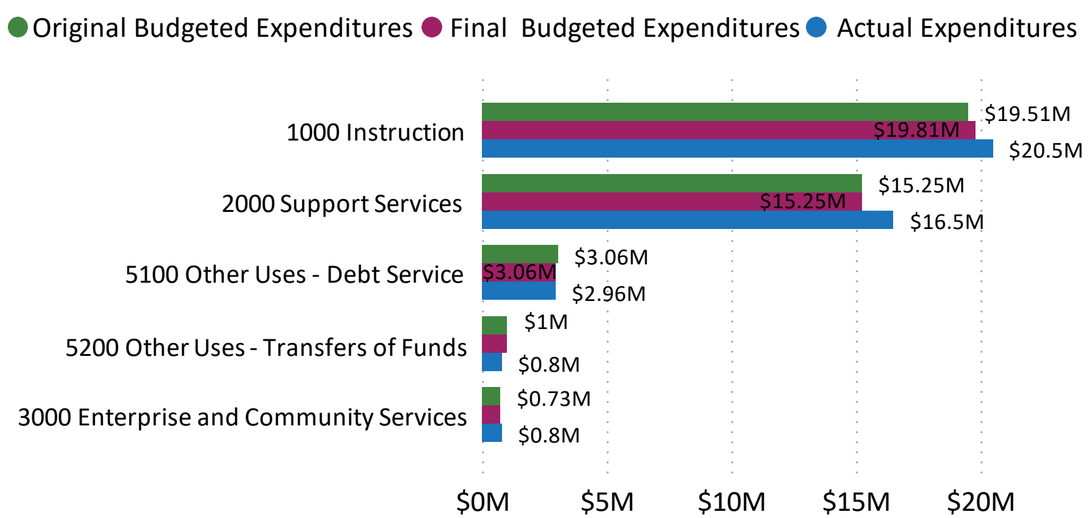
Revenue by Source/Function



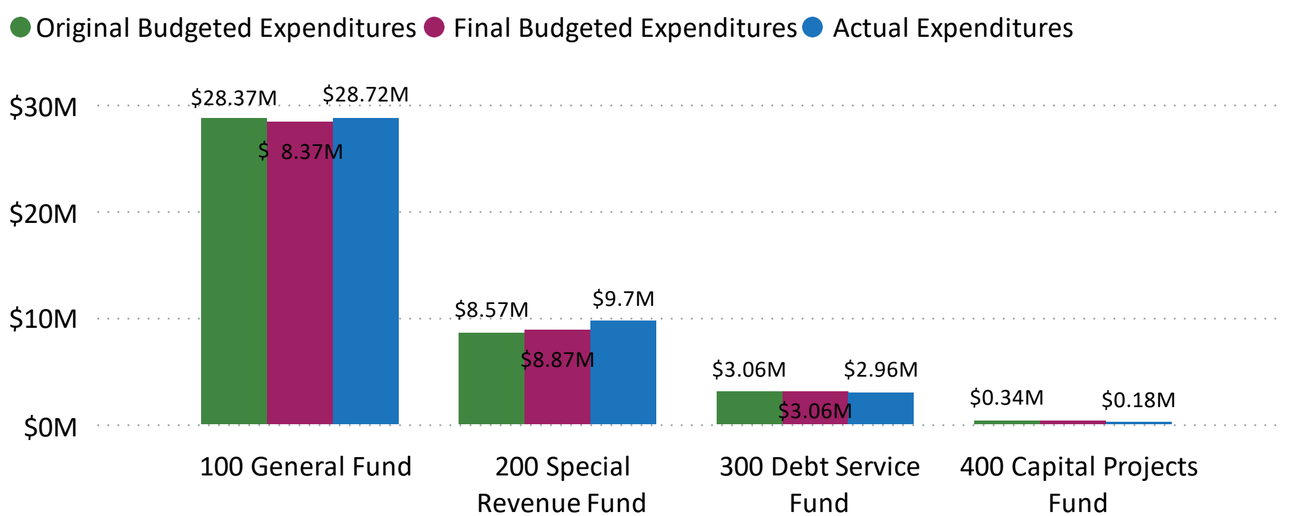
Revenue Source by Fund



Expenditure by Source/Function



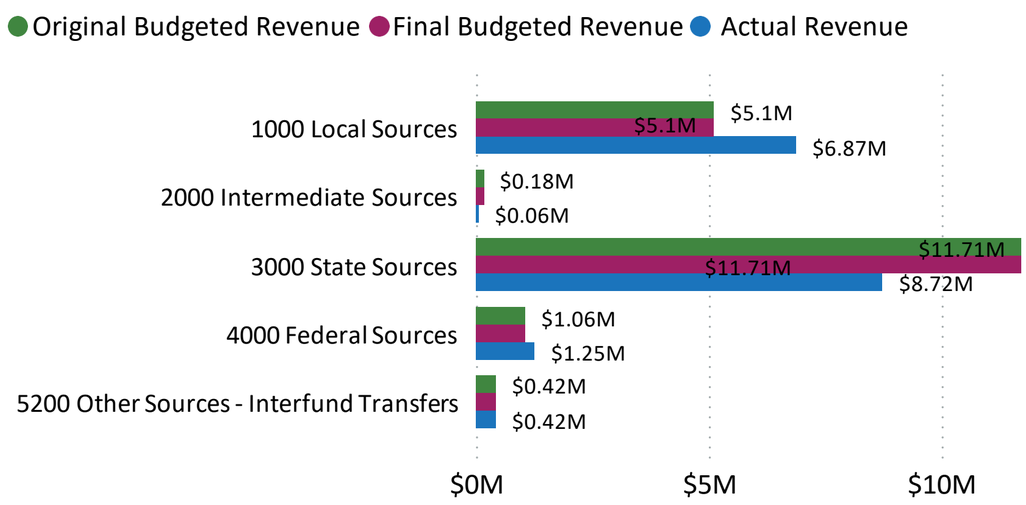
Expenditure Function by Fund



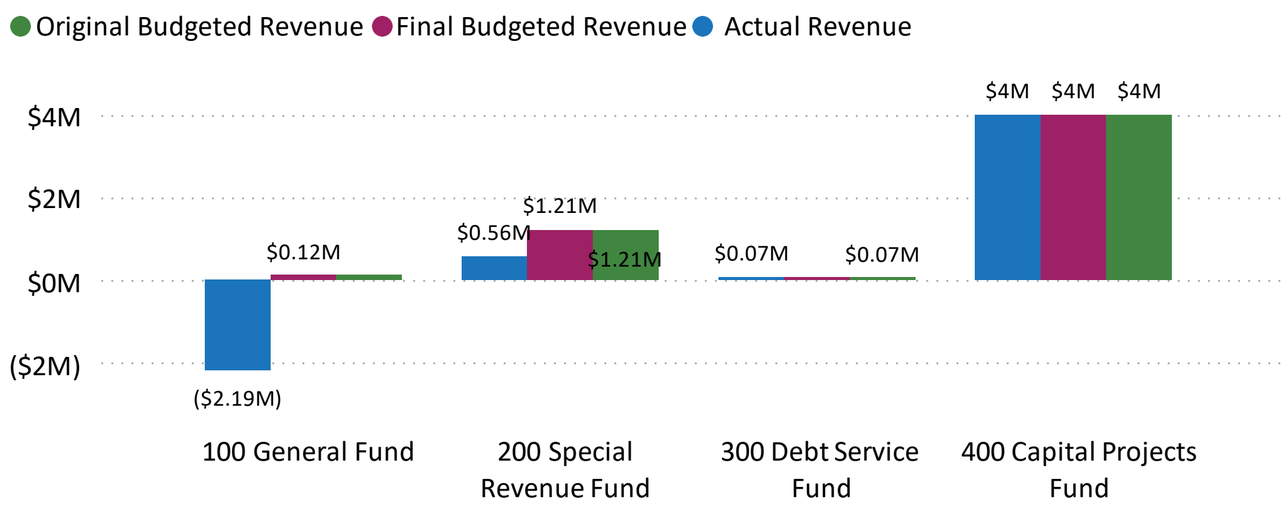
Budget to Actuals

1945 Clatskanie SD 6J

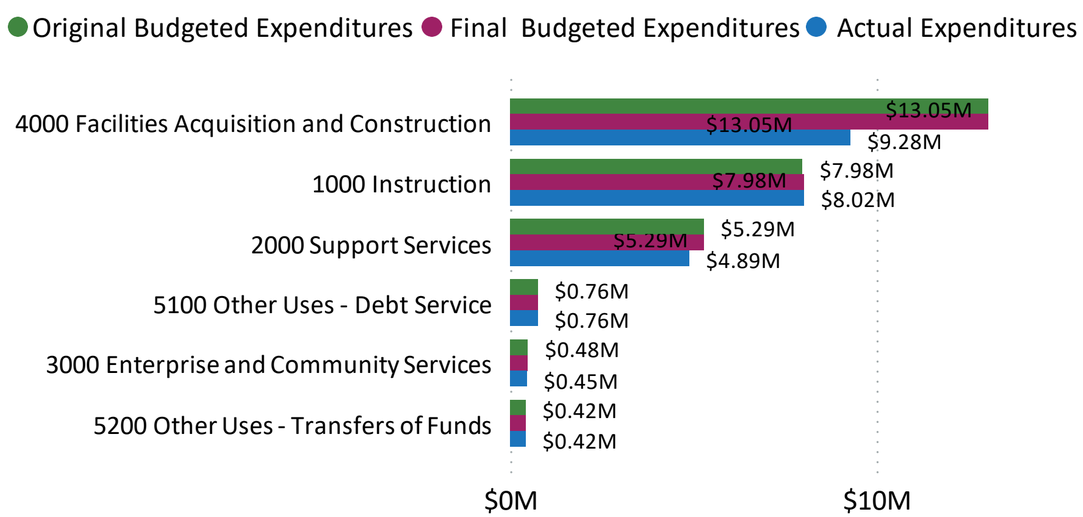
Revenue by Source/Function



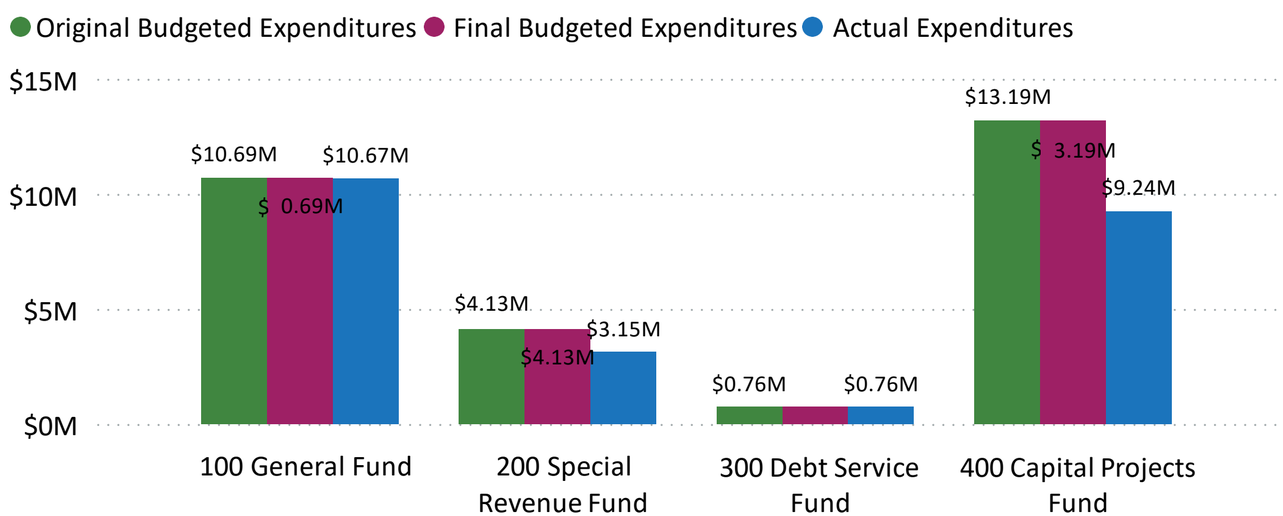
Revenue Source by Fund



Expenditure by Source/Function



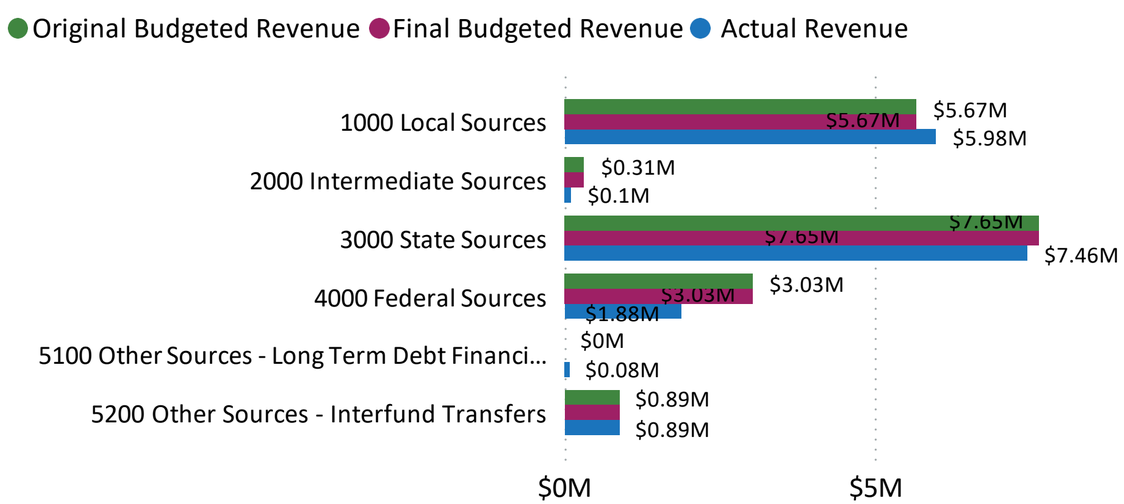
Expenditure Function by Fund



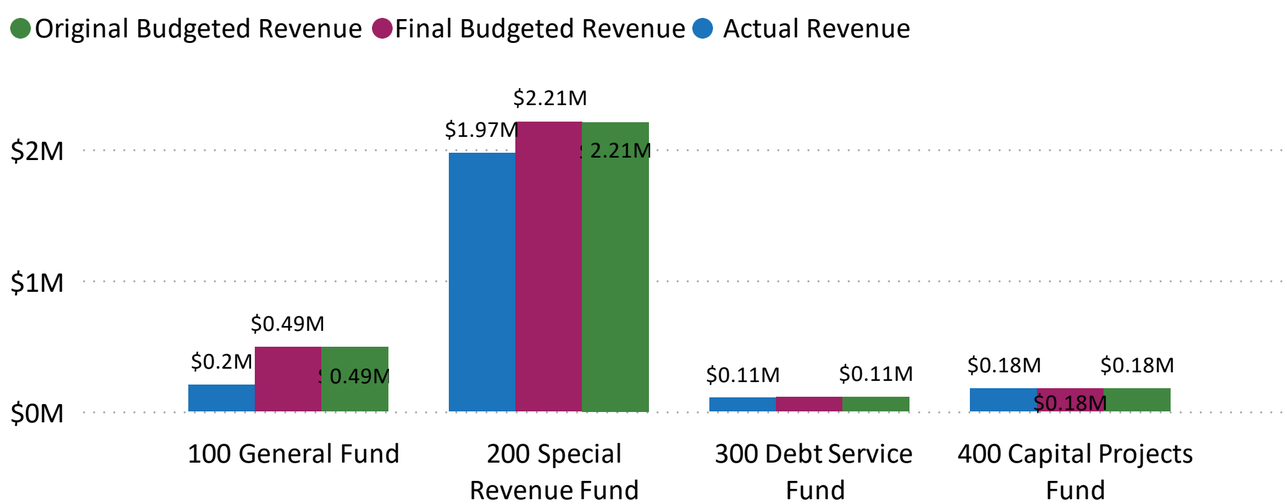
Budget to Actuals

1946 Rainier SD 13

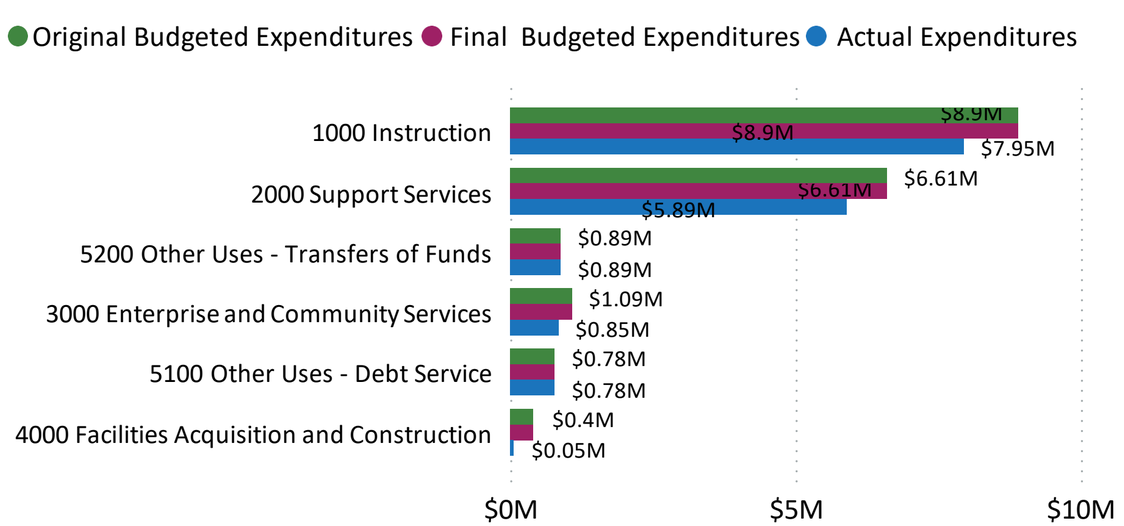
Revenue by Source/Function



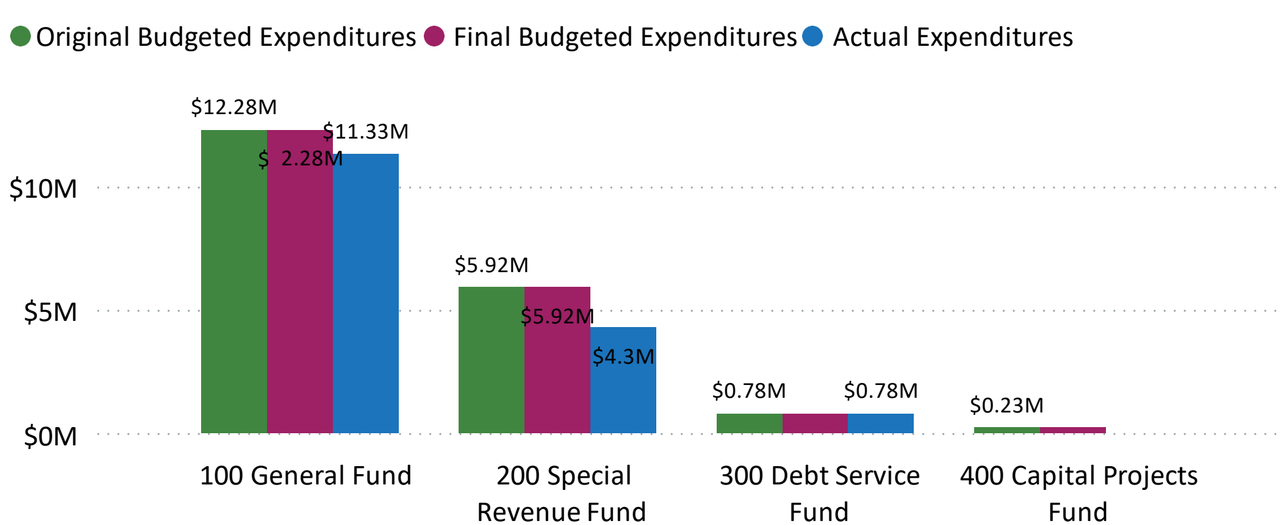
Revenue Source by Fund



Expenditure by Source/Function



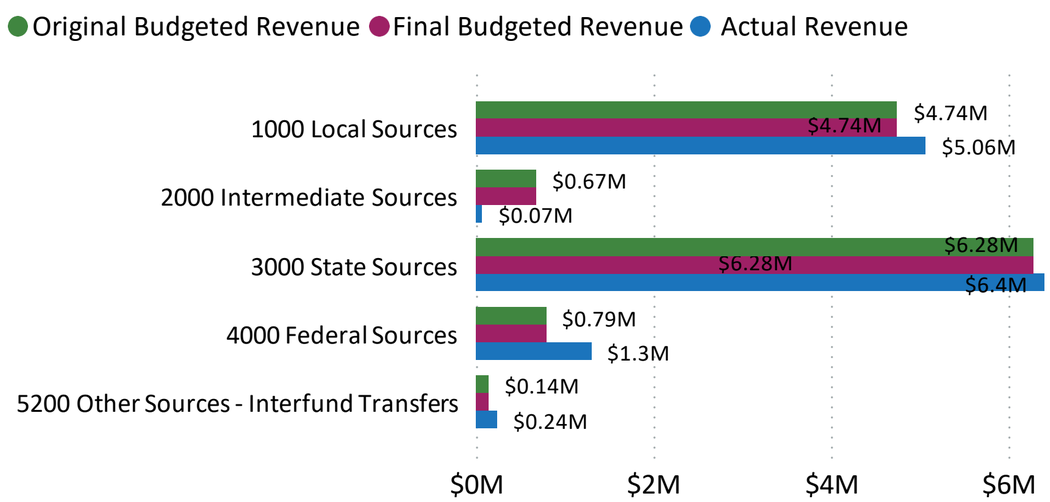
Expenditure Function by Fund



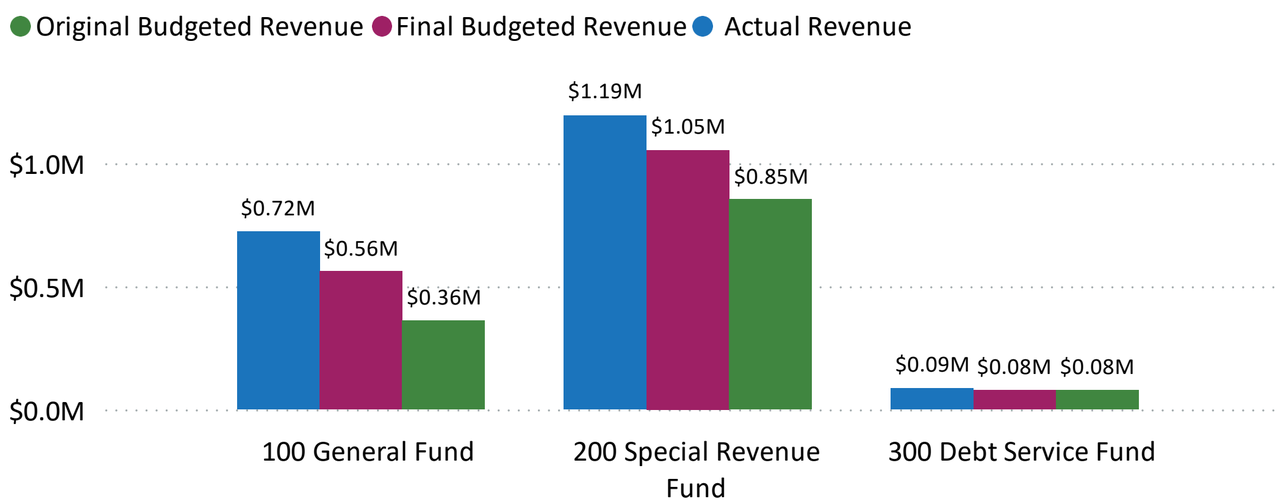
Budget to Actuals

1947 Vernonia SD 47J

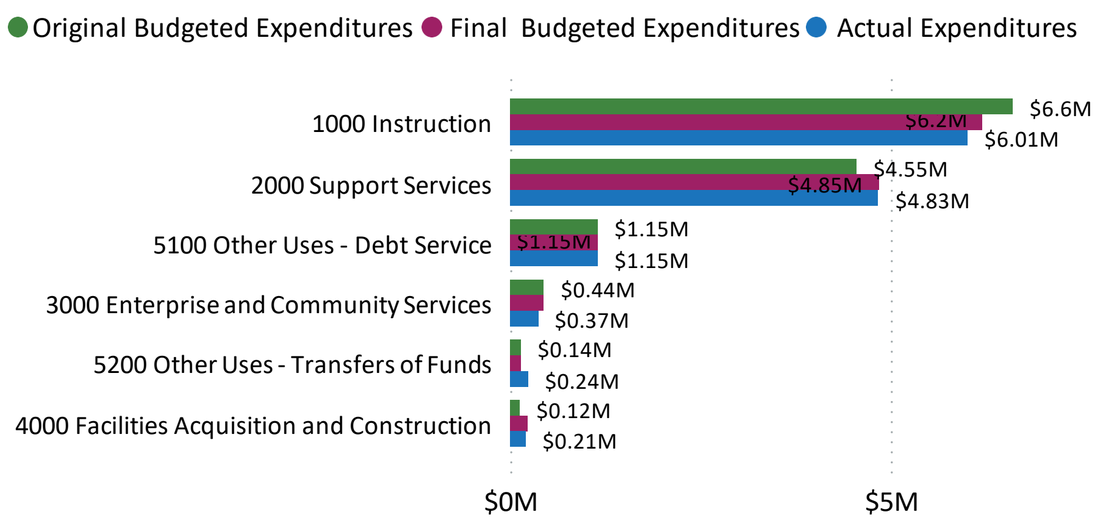
Revenue by Source/Function



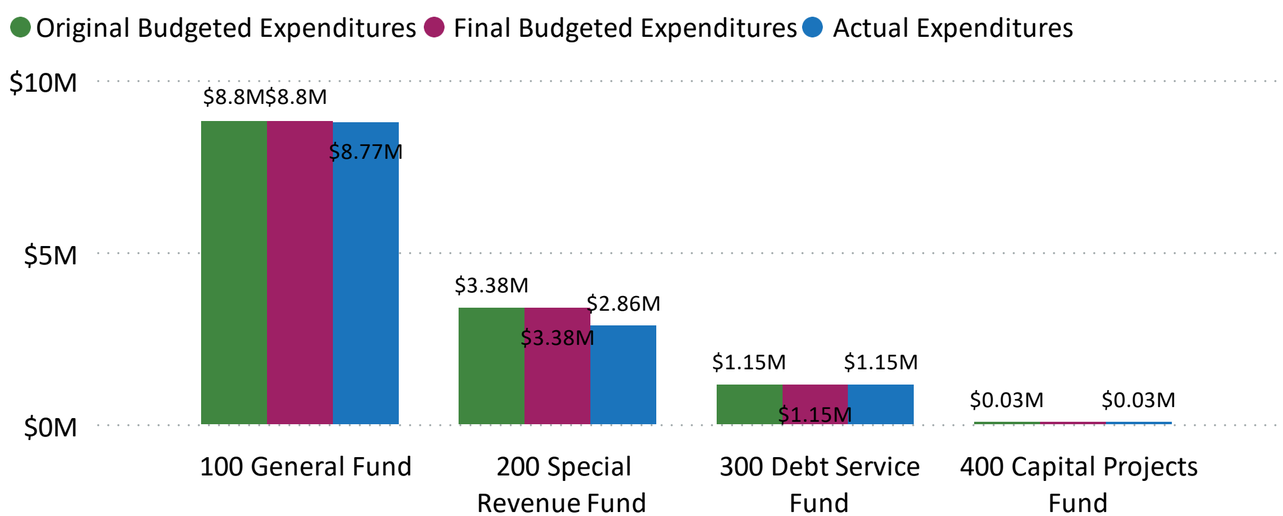
Revenue Source by Fund



Expenditure by Source/Function



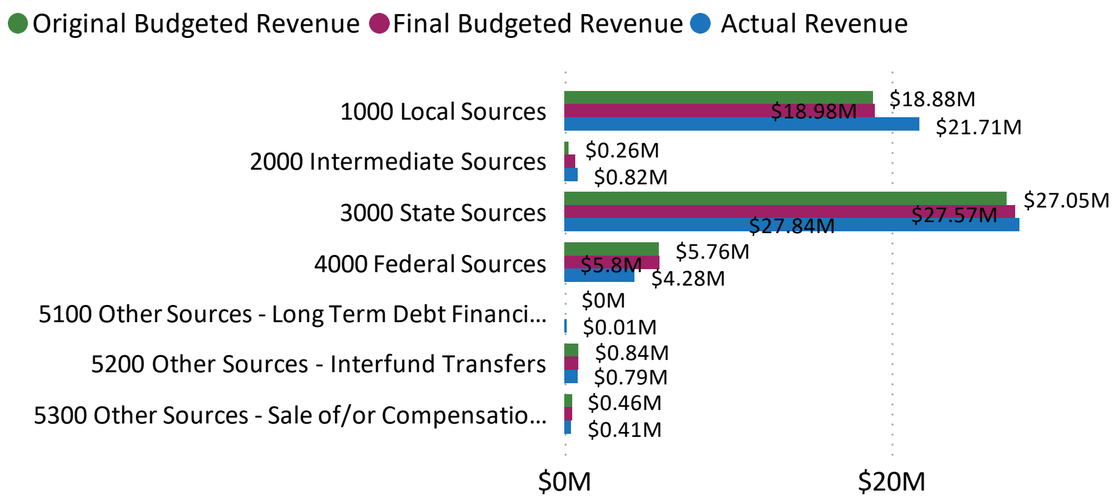
Expenditure Function by Fund



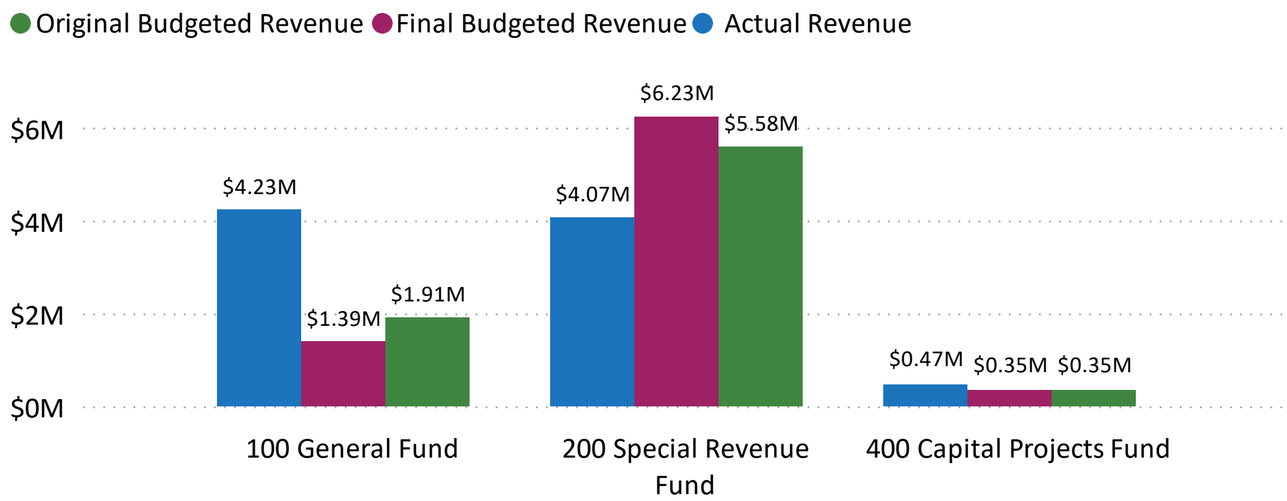
Budget to Actuals

1948 St Helens SD 502

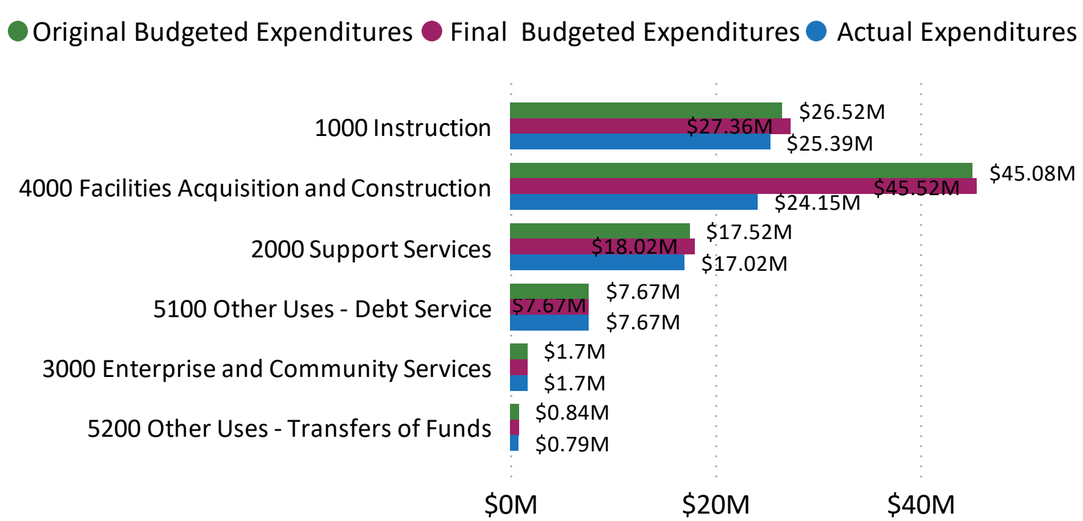
Revenue by Source/Function



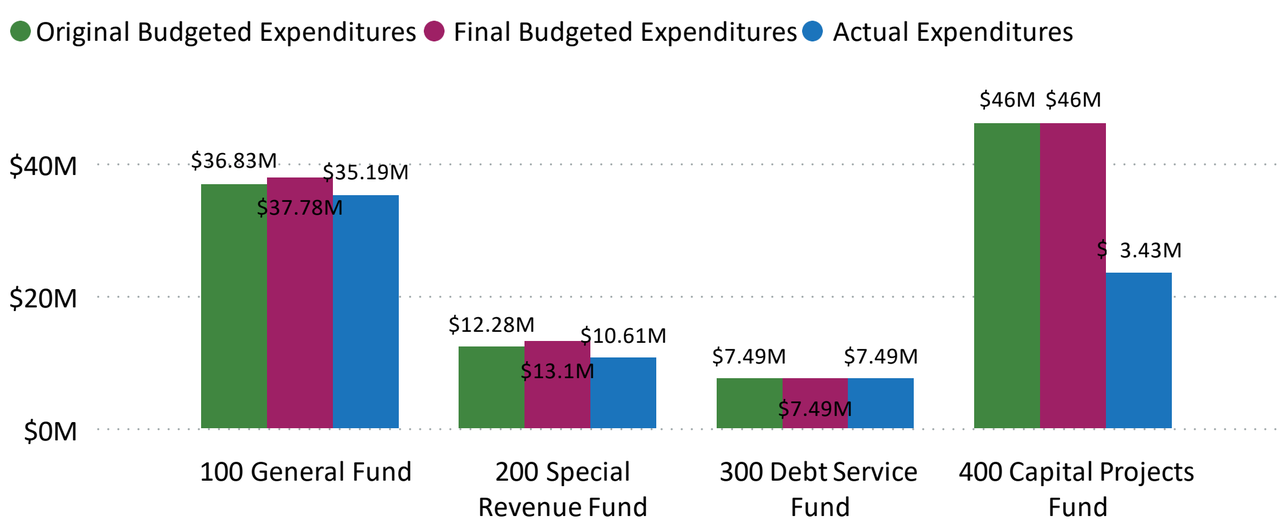
Revenue Source by Fund



Expenditure by Source/Function



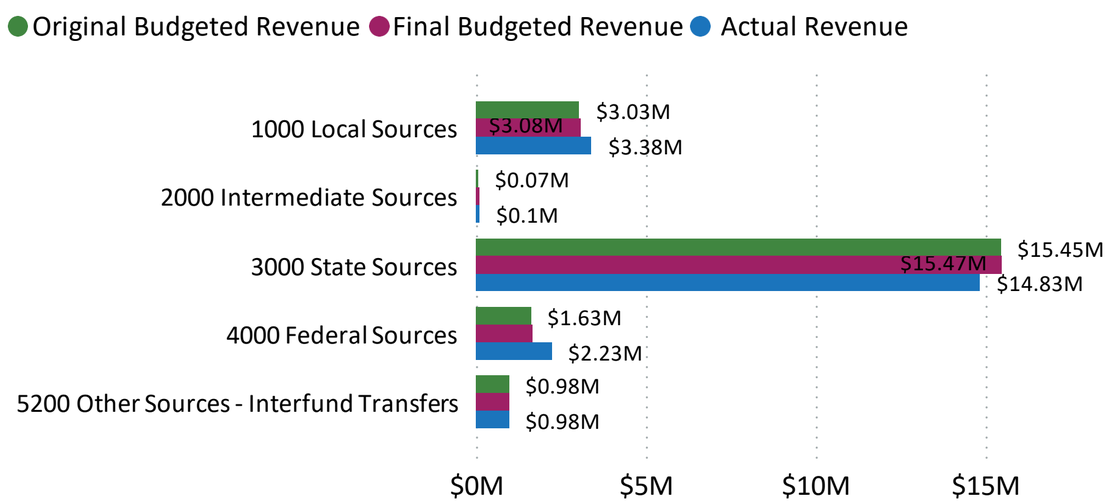
Expenditure Function by Fund



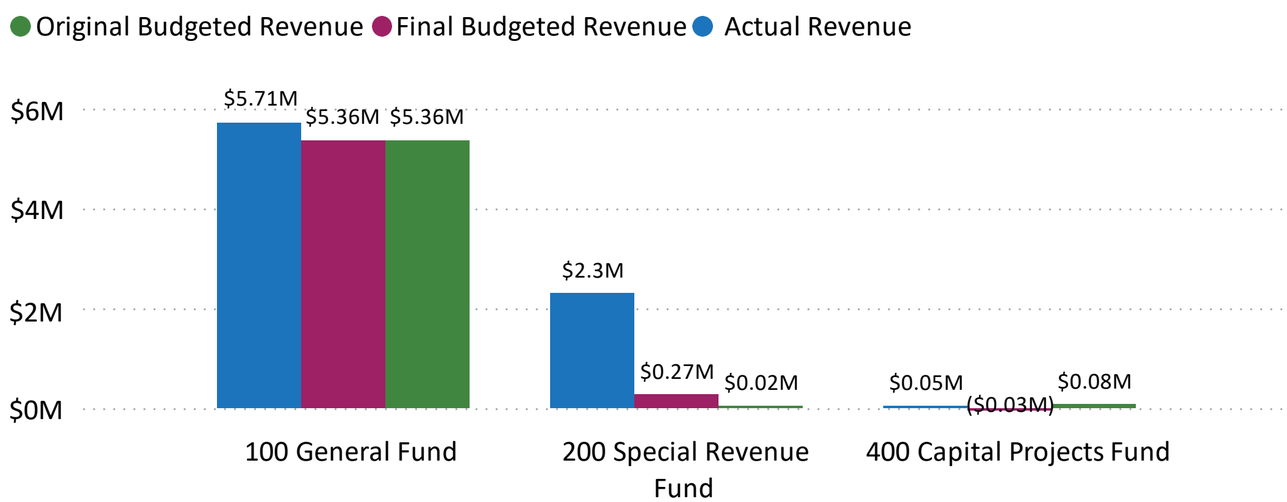
Budget to Actuals

1964 Coquille SD 8

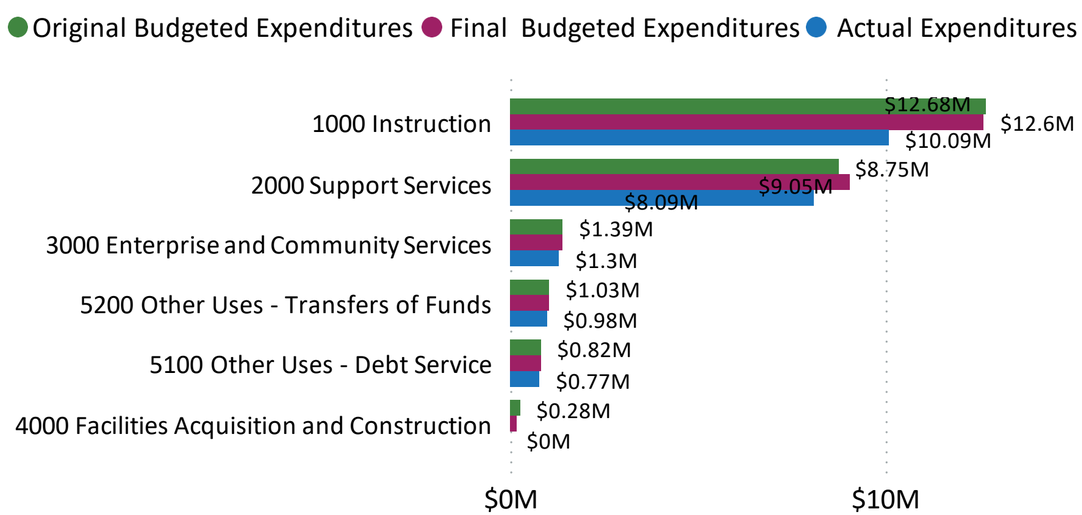
Revenue by Source/Function



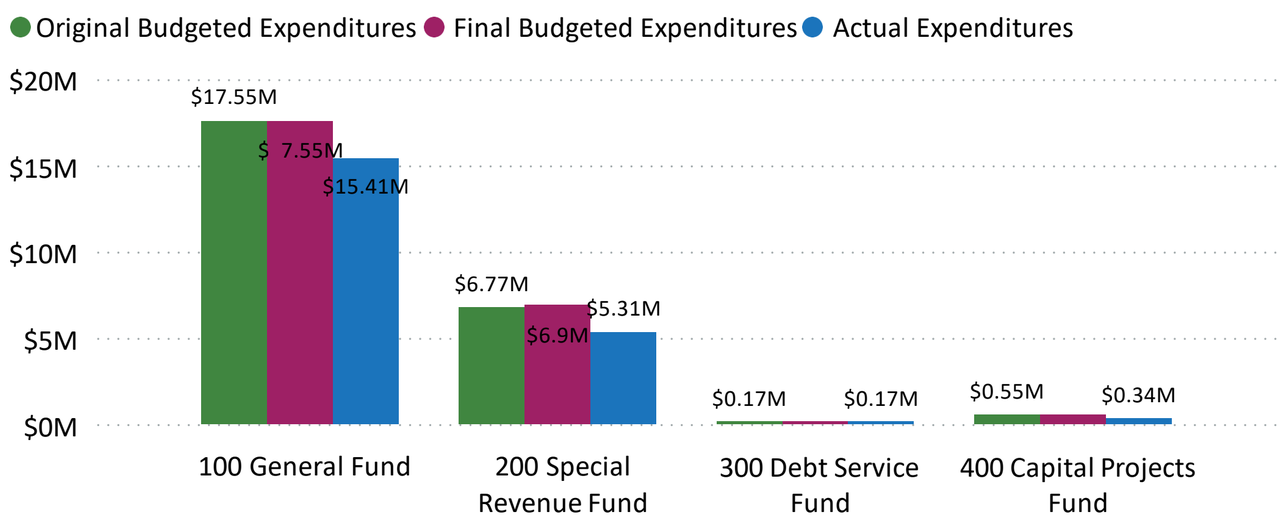
Revenue Source by Fund



Expenditure by Source/Function



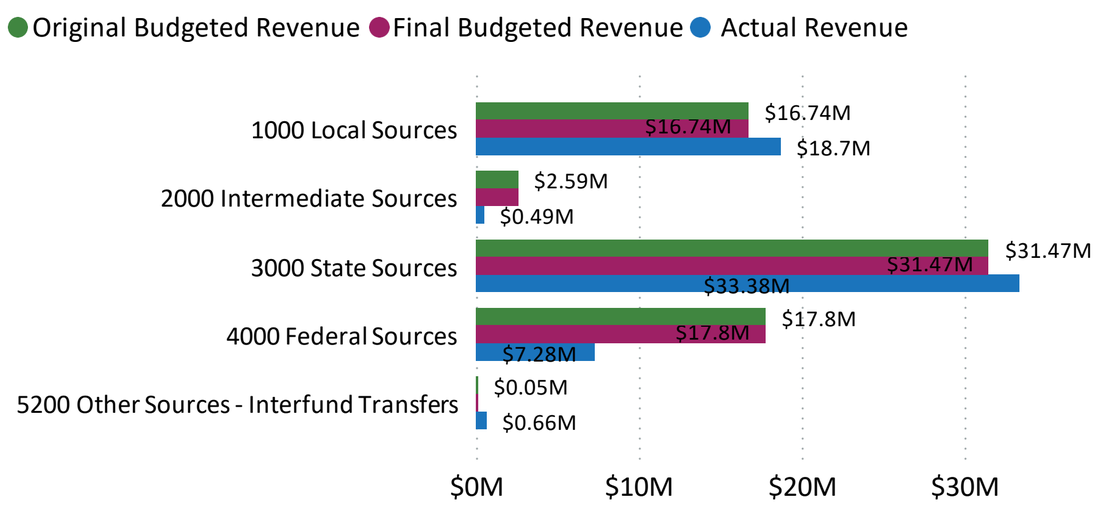
Expenditure Function by Fund



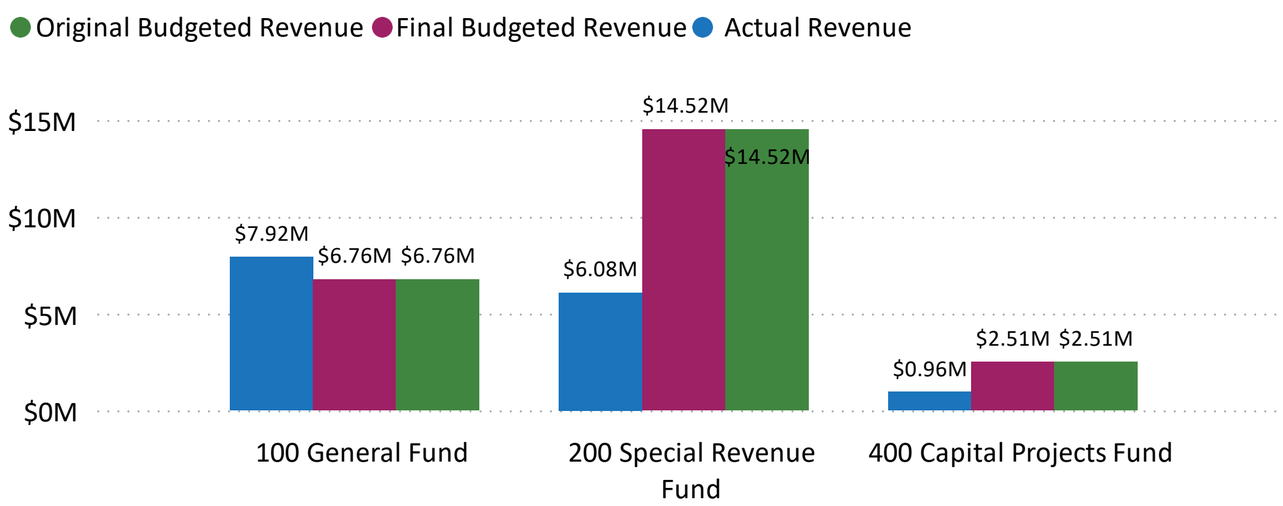
Budget to Actuals

1965 Coos Bay SD 9

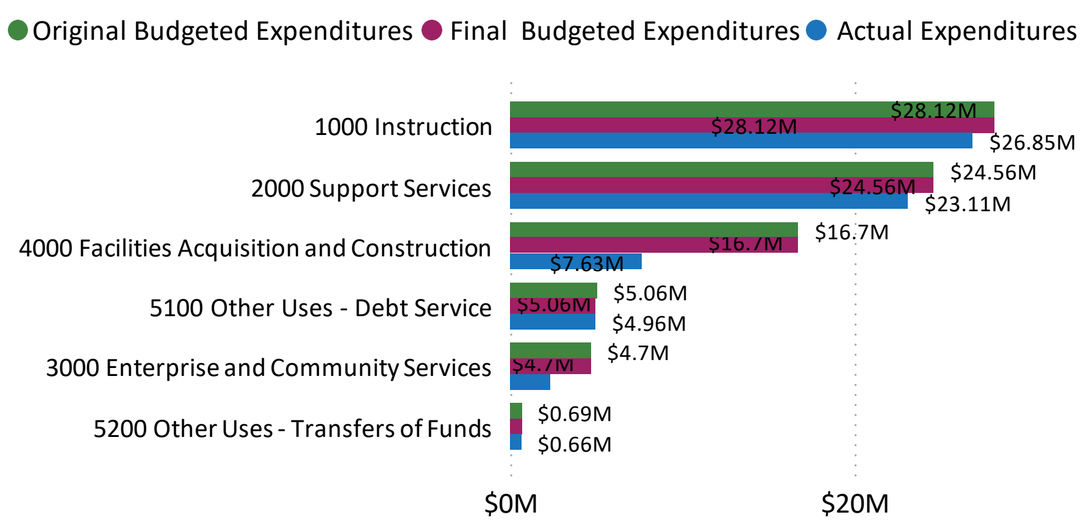
Revenue by Source/Function



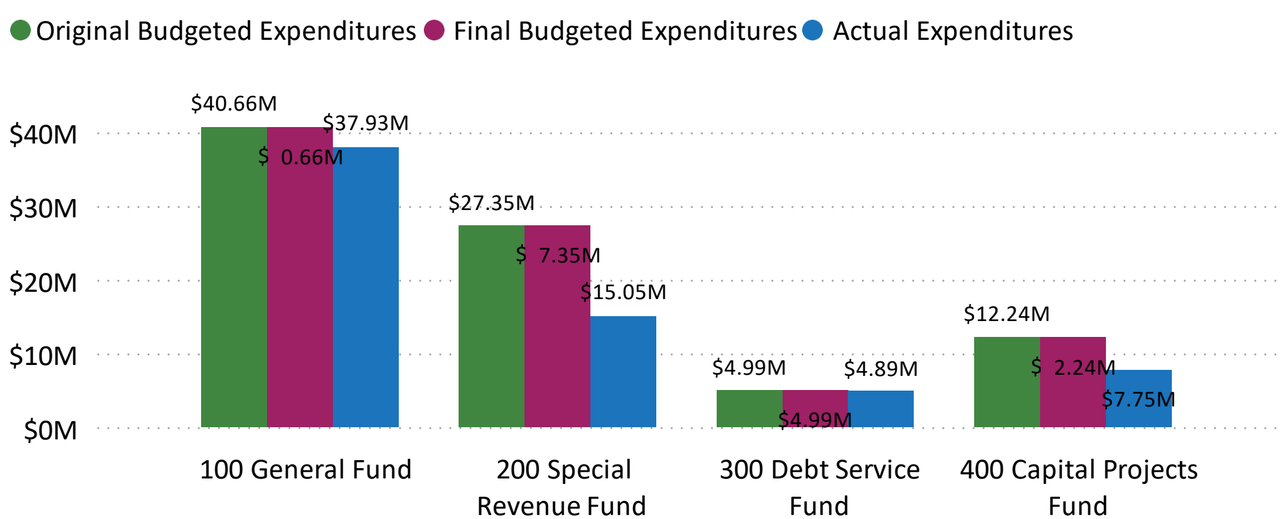
Revenue Source by Fund



Expenditure by Source/Function



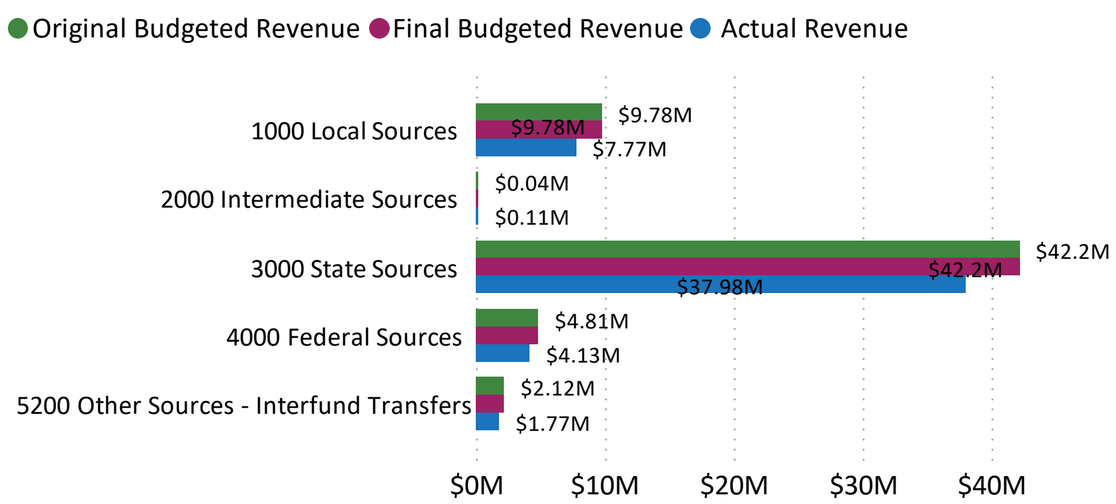
Expenditure Function by Fund



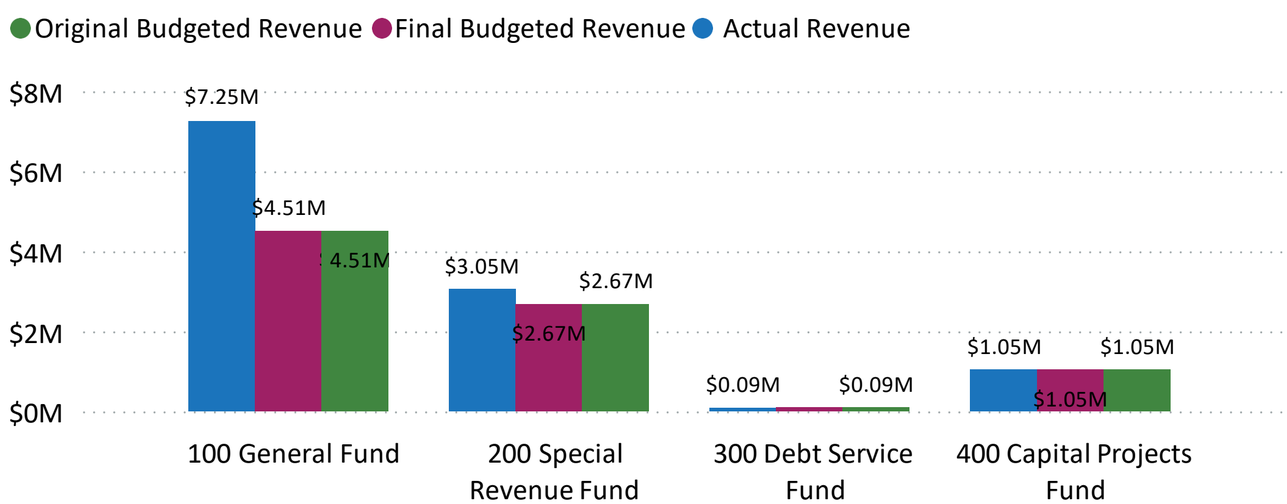
Budget to Actuals

1966 North Bend SD 13

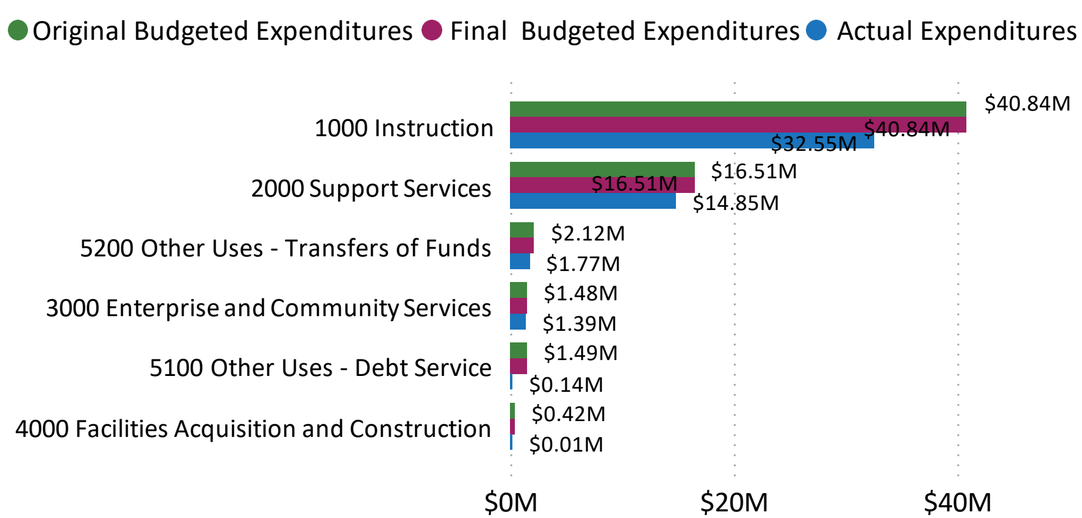
Revenue by Source/Function



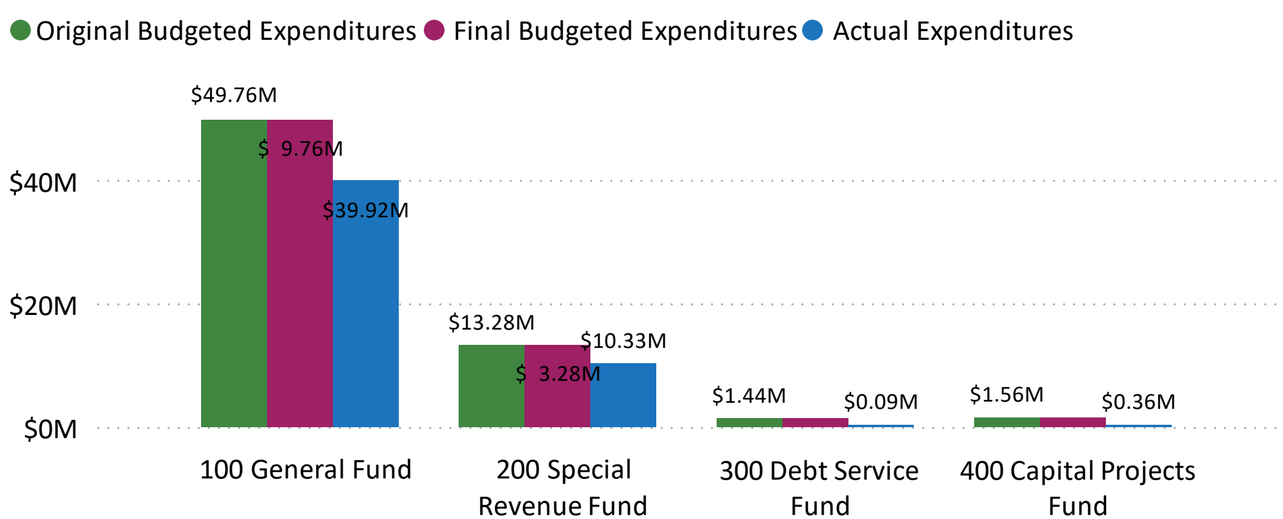
Revenue Source by Fund



Expenditure by Source/Function



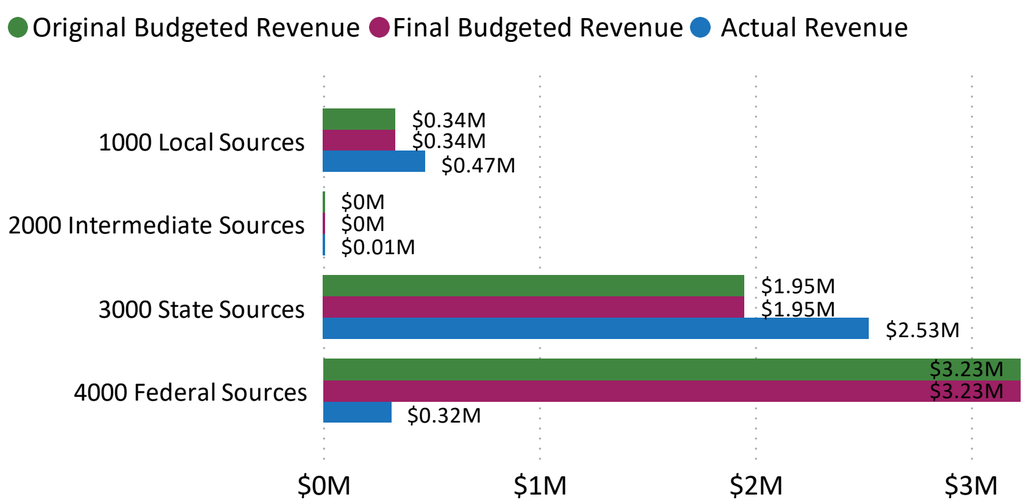
Expenditure Function by Fund



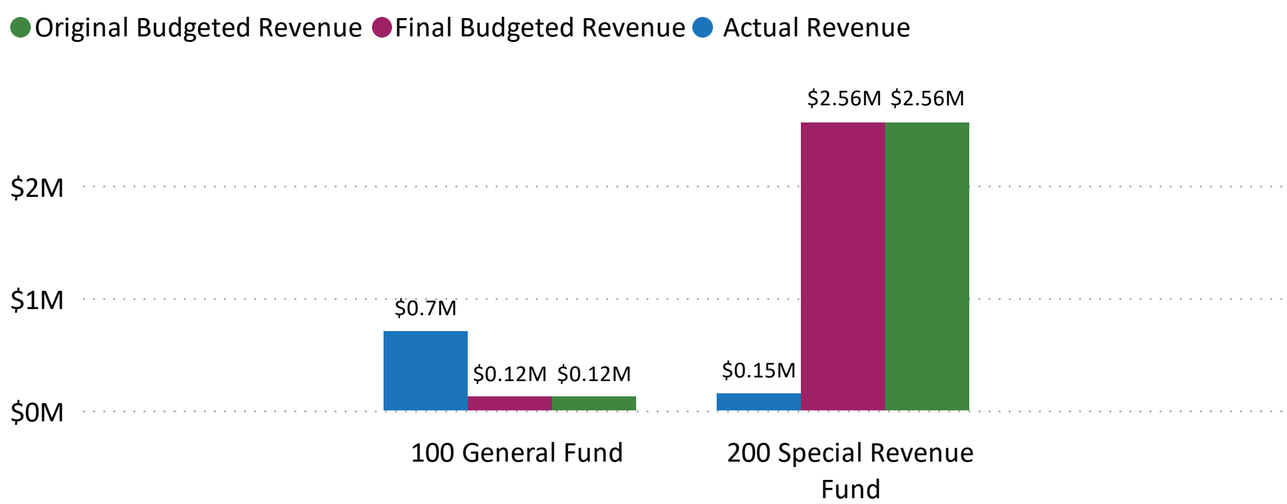
Budget to Actuals

1967 Powers SD 31

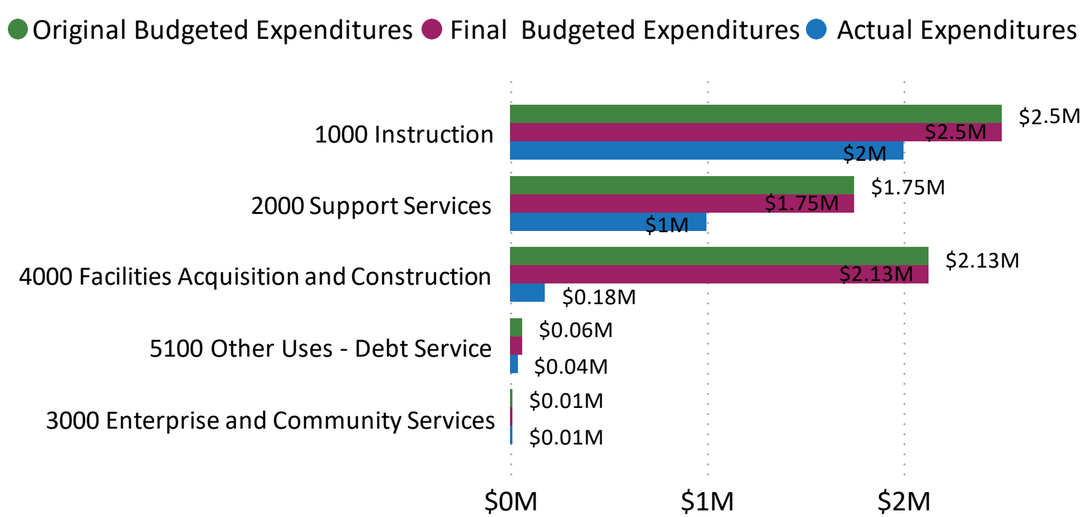
Revenue by Source/Function



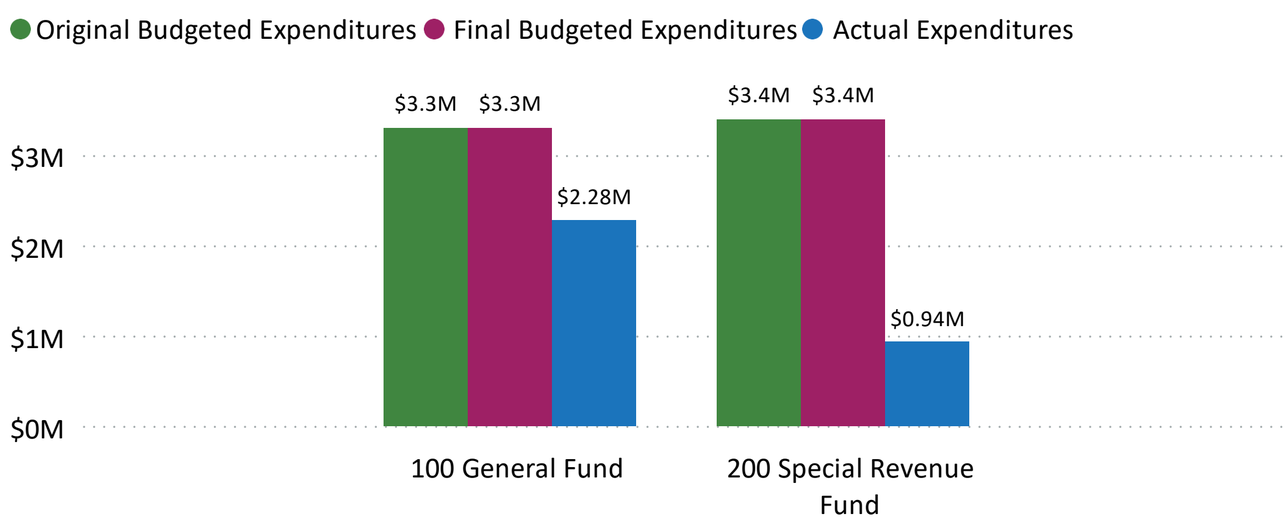
Revenue Source by Fund



Expenditure by Source/Function



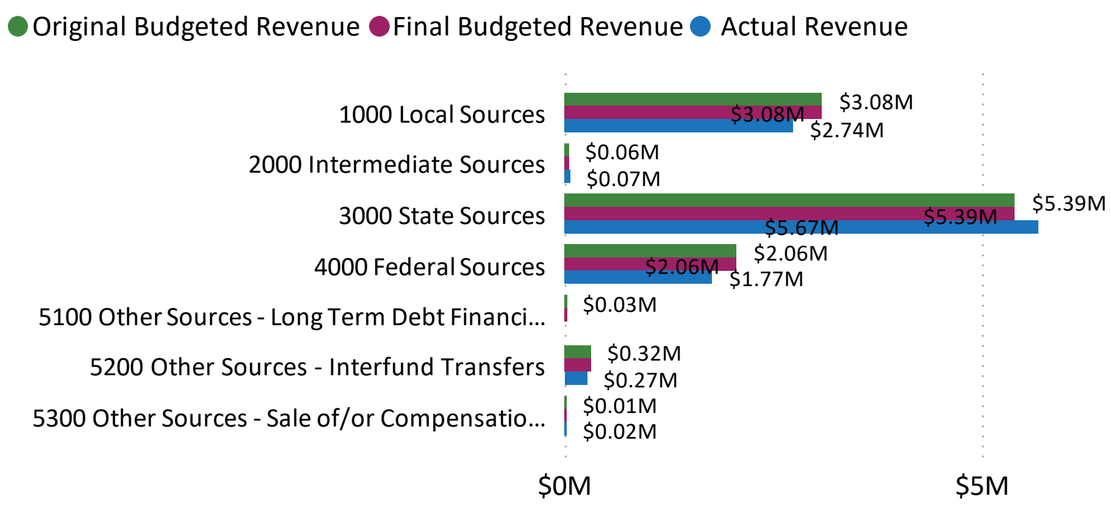
Expenditure Function by Fund



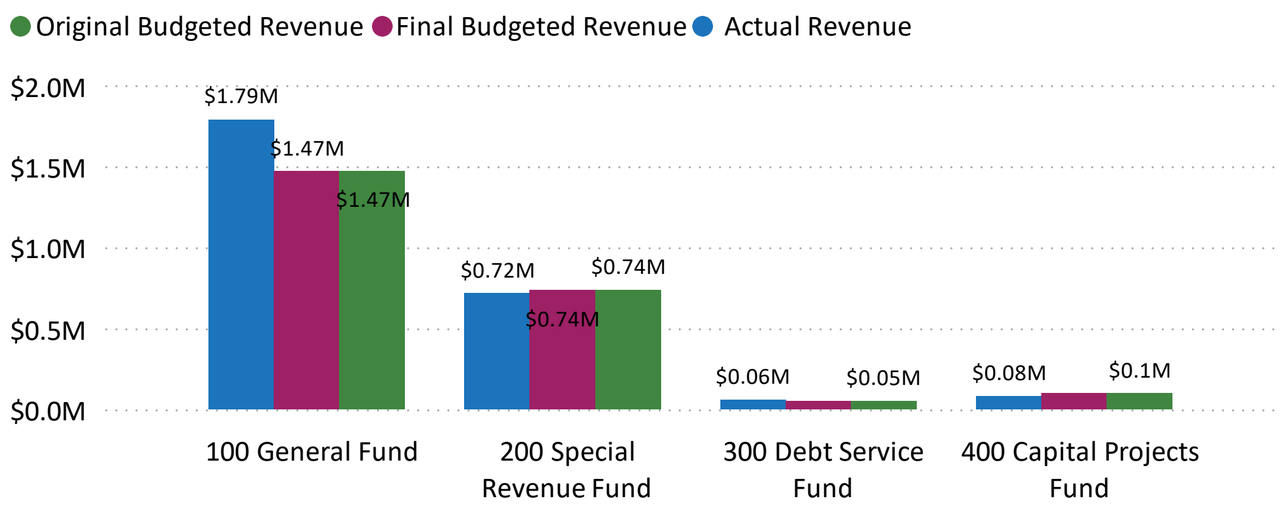
Budget to Actuals

1968 Myrtle Point SD 41

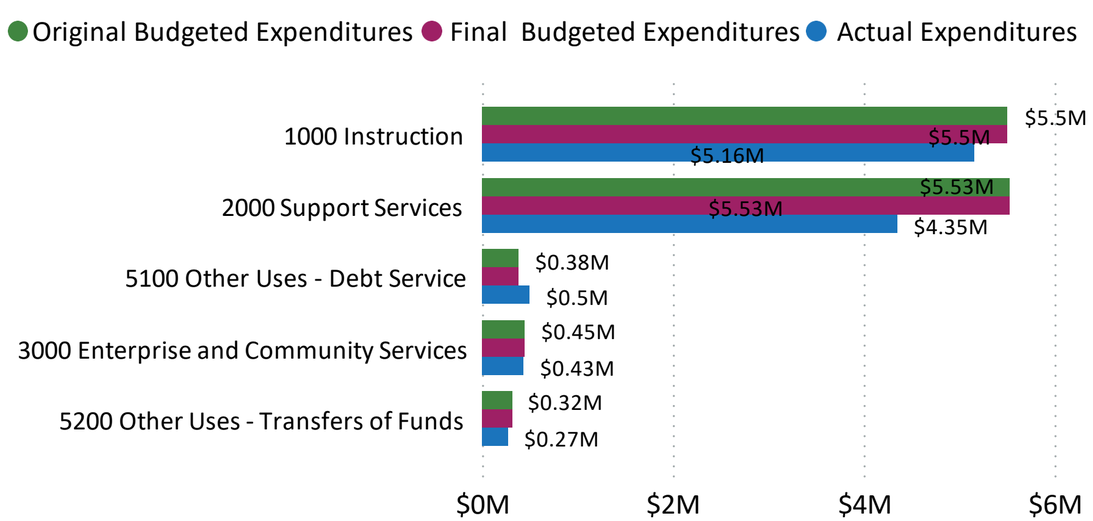
Revenue by Source/Function



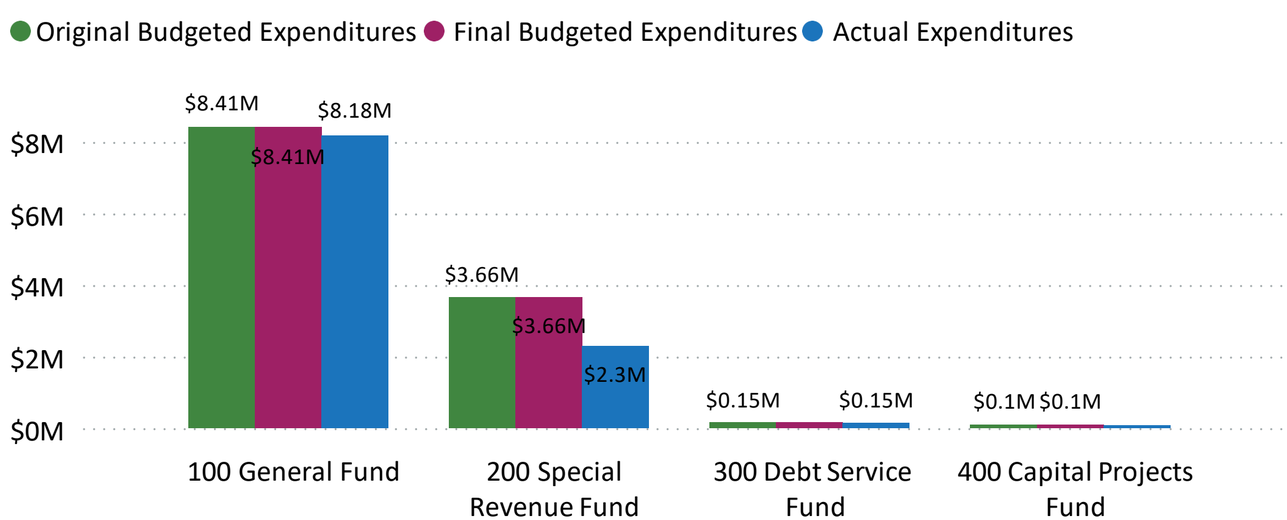
Revenue Source by Fund



Expenditure by Source/Function



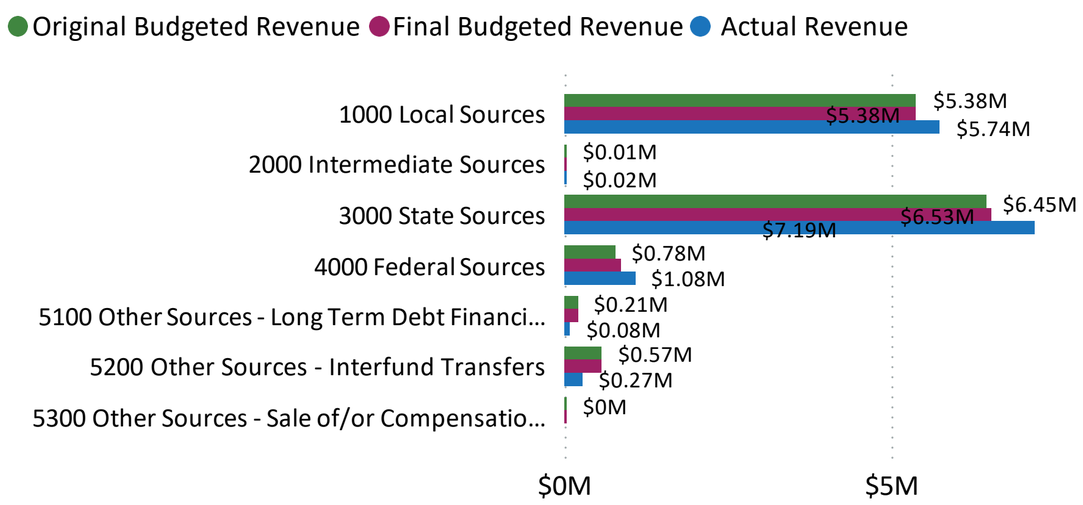
Expenditure Function by Fund



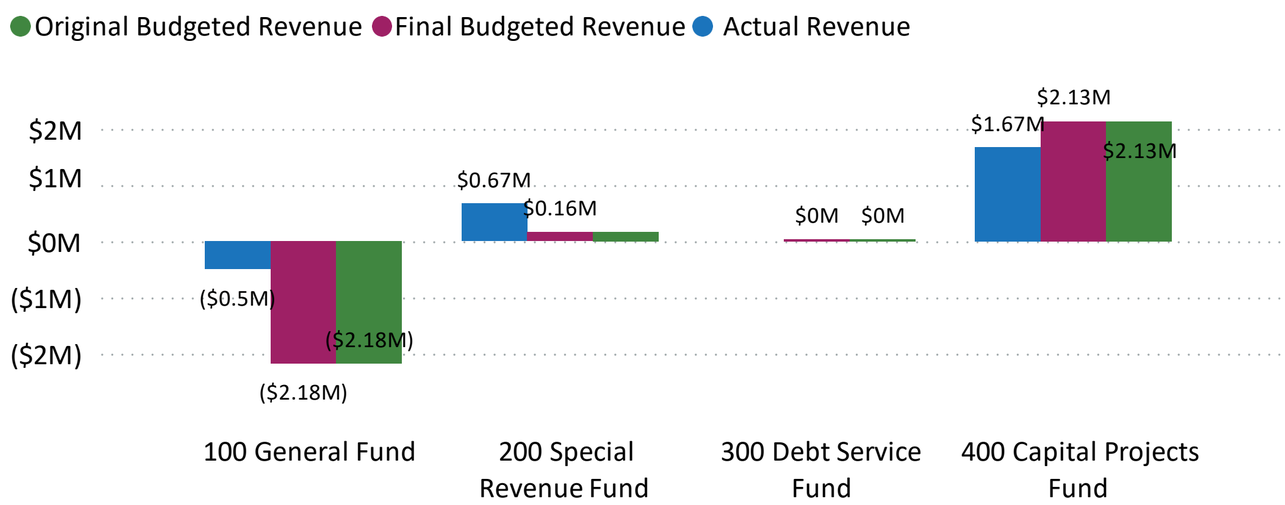
Budget to Actuals

1969 Bandon SD 54

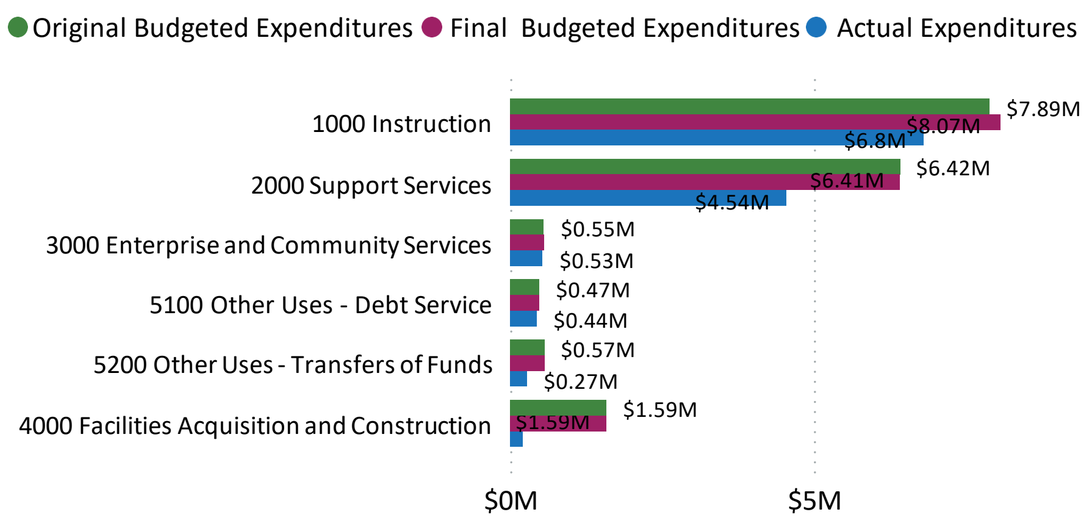
Revenue by Source/Function



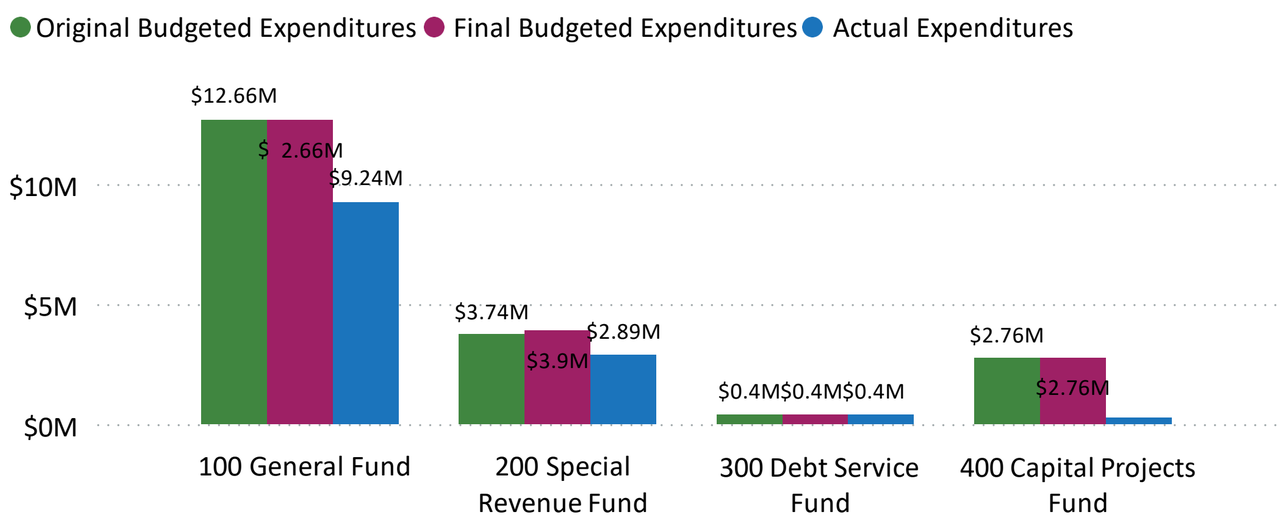
Revenue Source by Fund



Expenditure by Source/Function



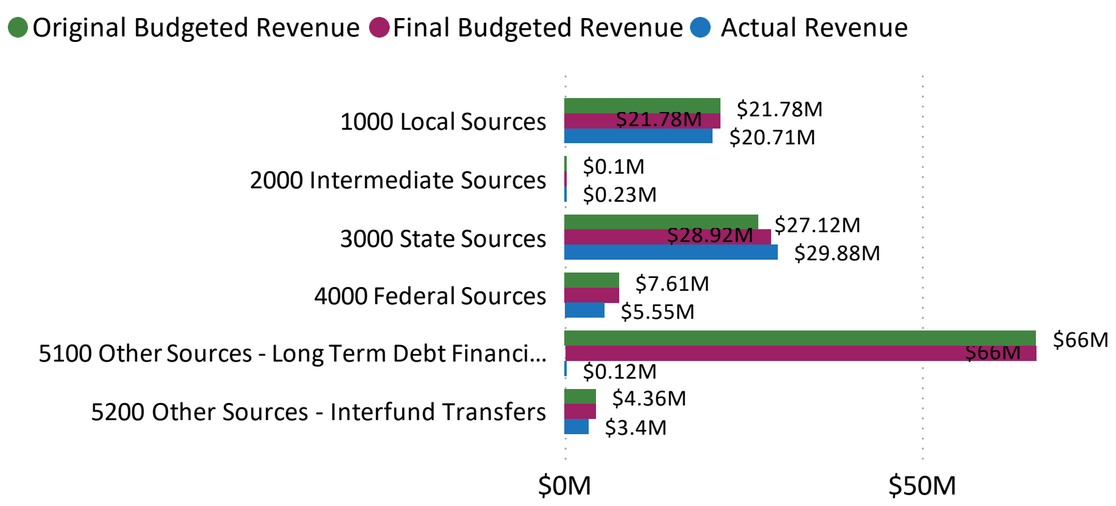
Expenditure Function by Fund



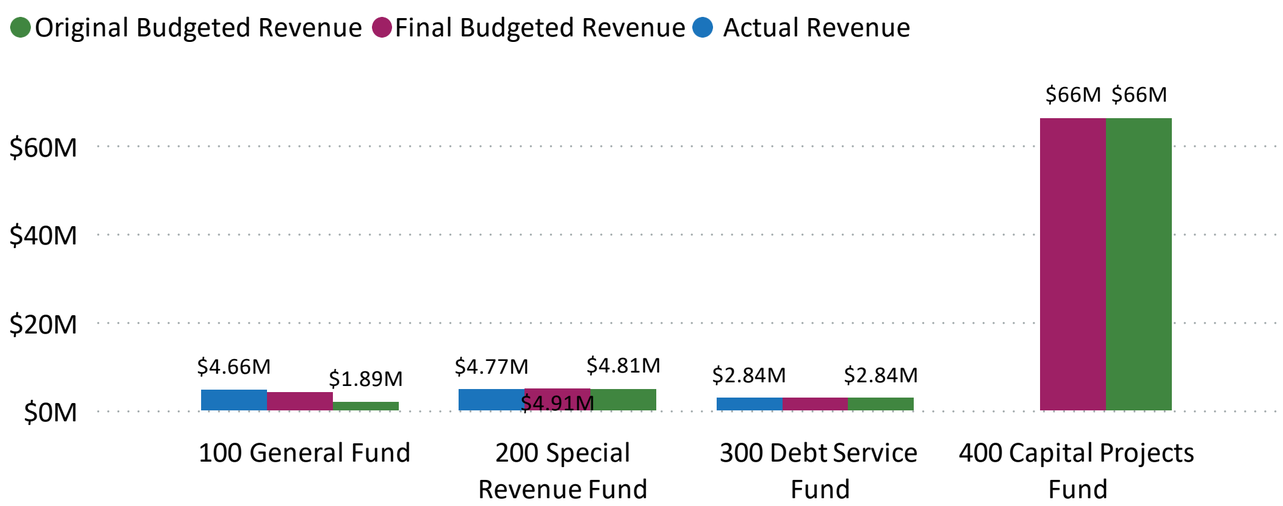
Budget to Actuals

1970 Crook County SD

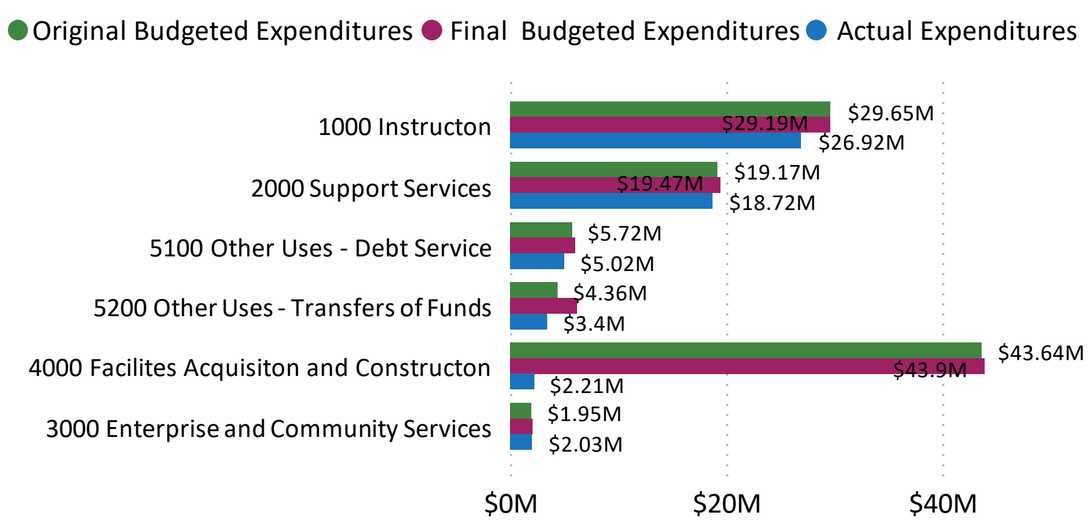
Revenue by Source/Function



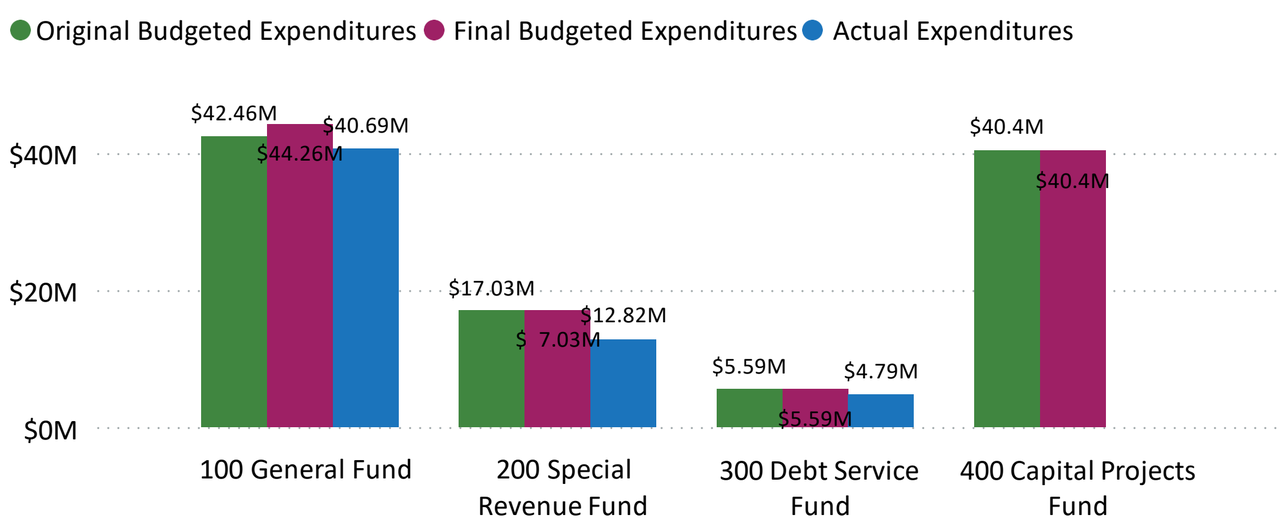
Revenue Source by Fund



Expenditure by Source/Function



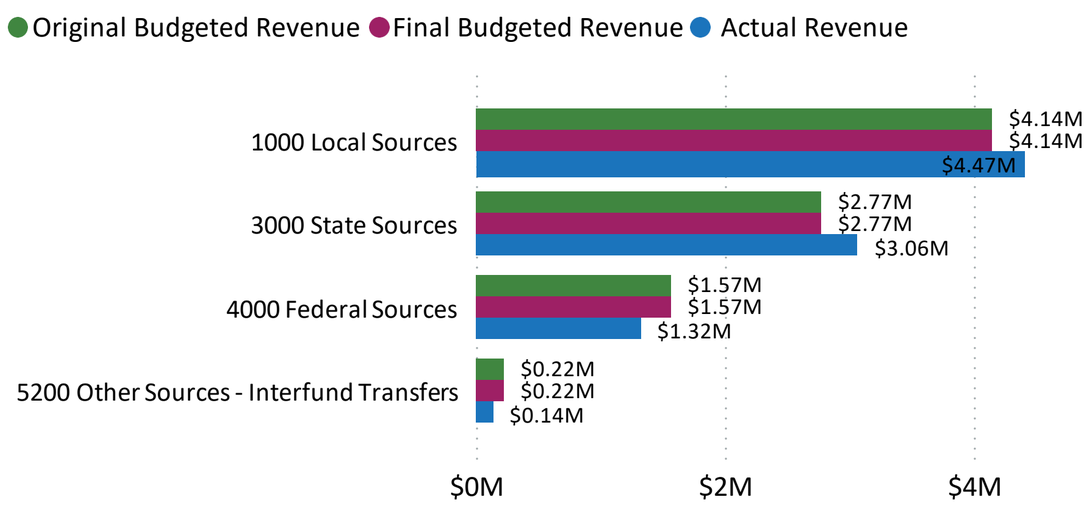
Expenditure Function by Fund



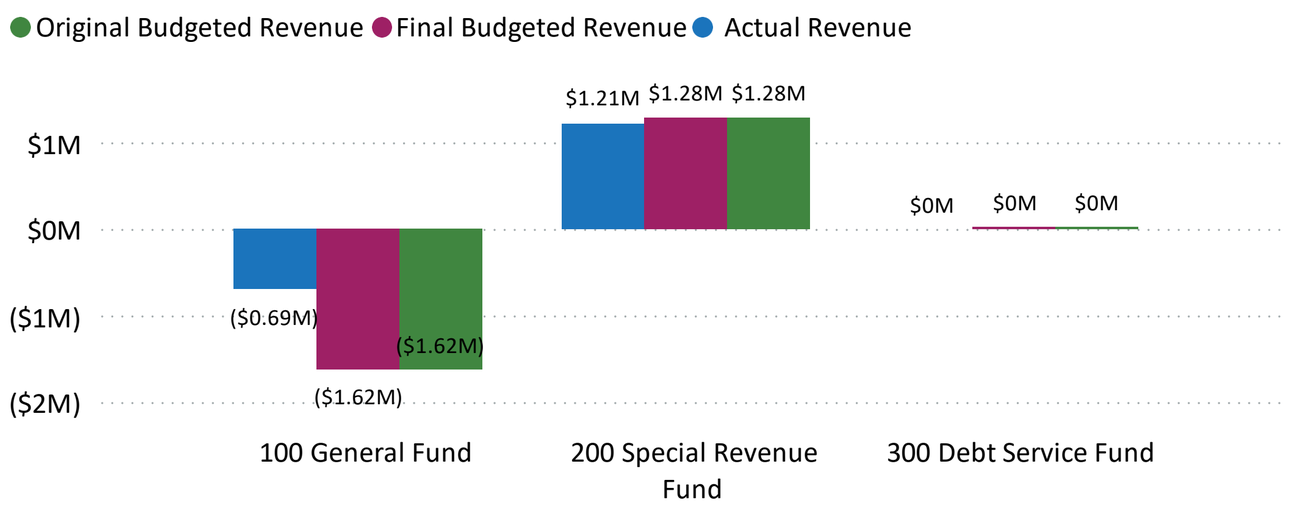
Budget to Actuals

1972 Central Curry SD 1

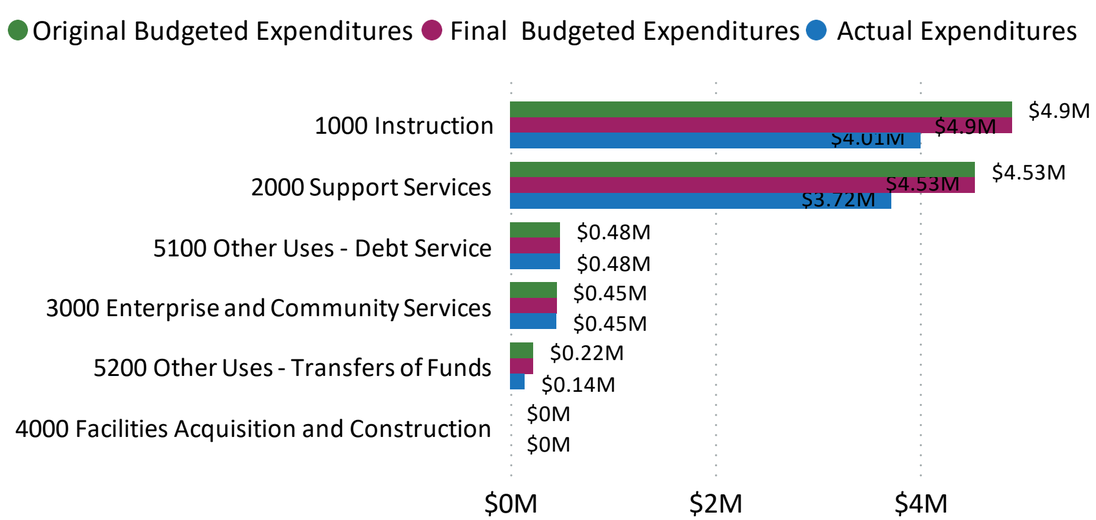
Revenue by Source/Function



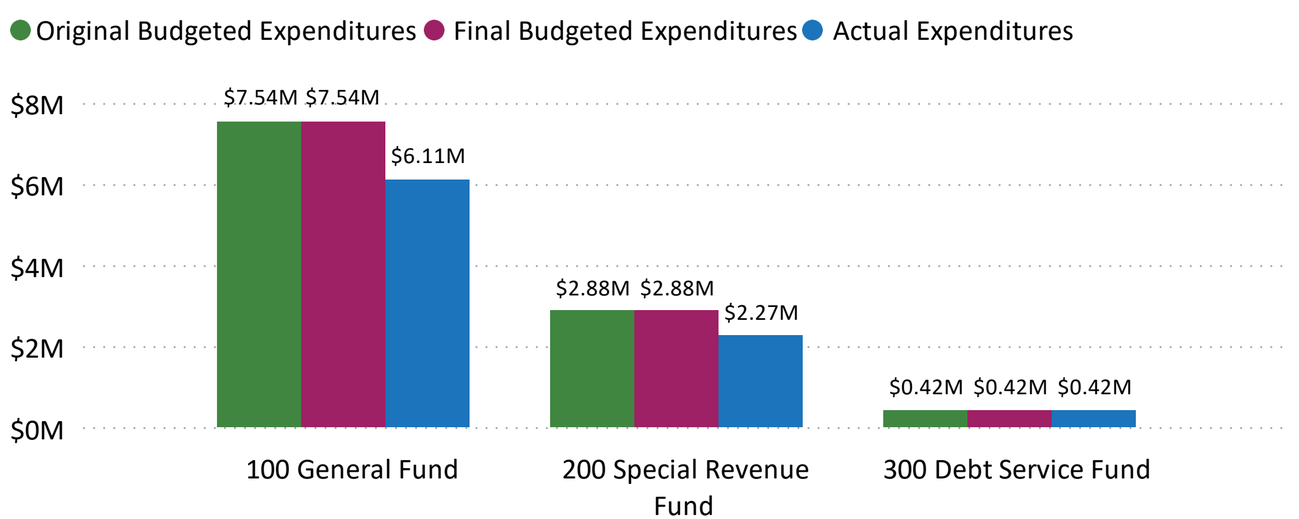
Revenue Source by Fund



Expenditure by Source/Function



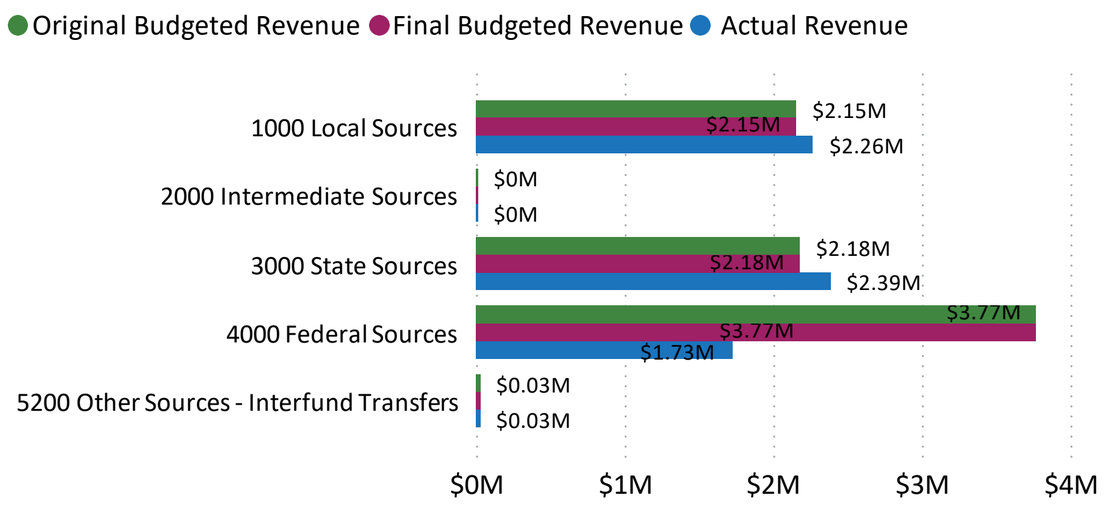
Expenditure Function by Fund



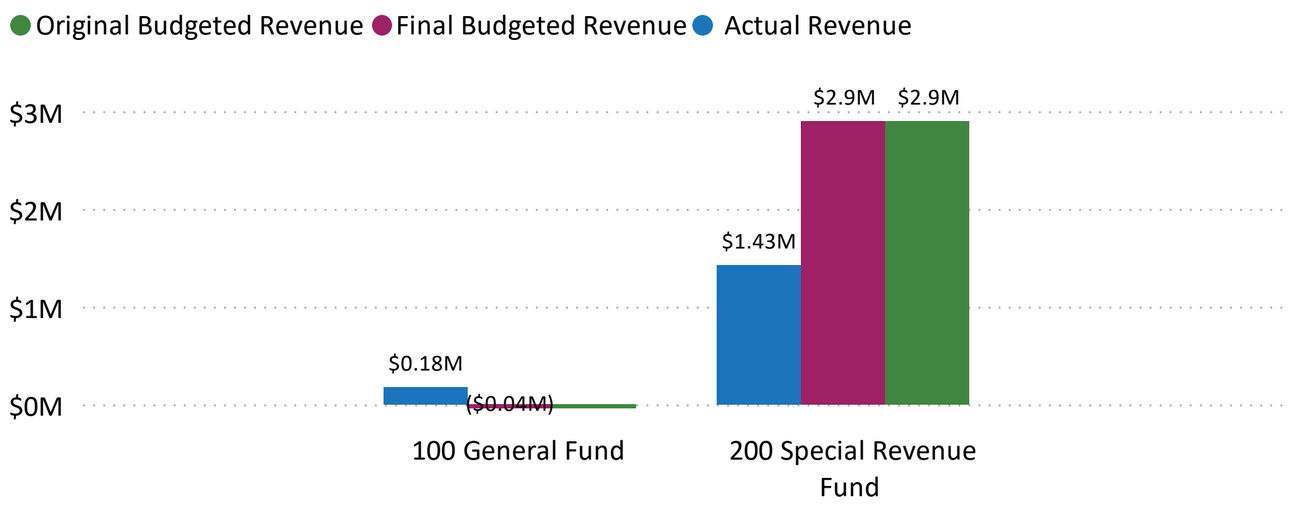
Budget to Actuals

1973 Port Orford-Langlois SD 2CJ

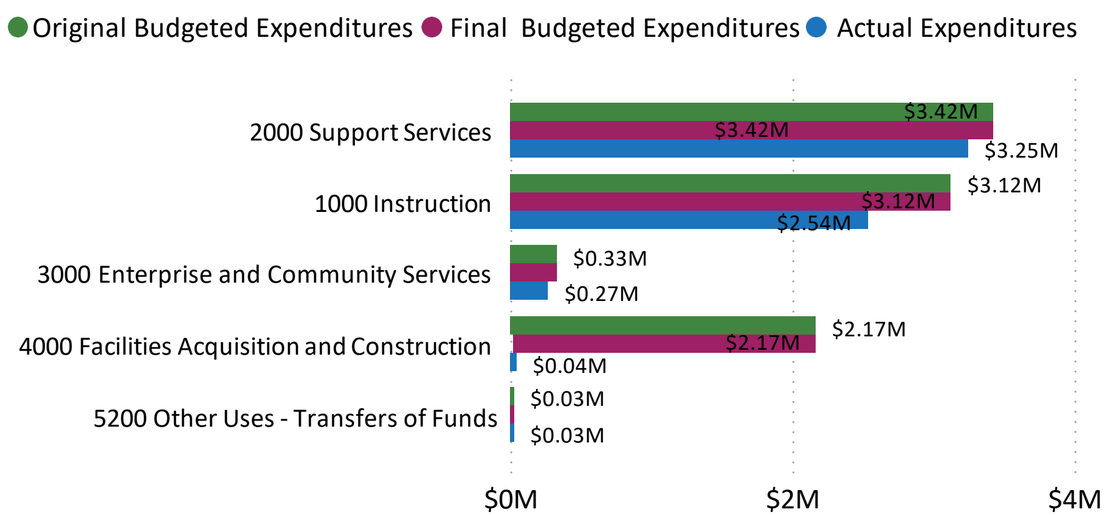
Revenue by Source/Function



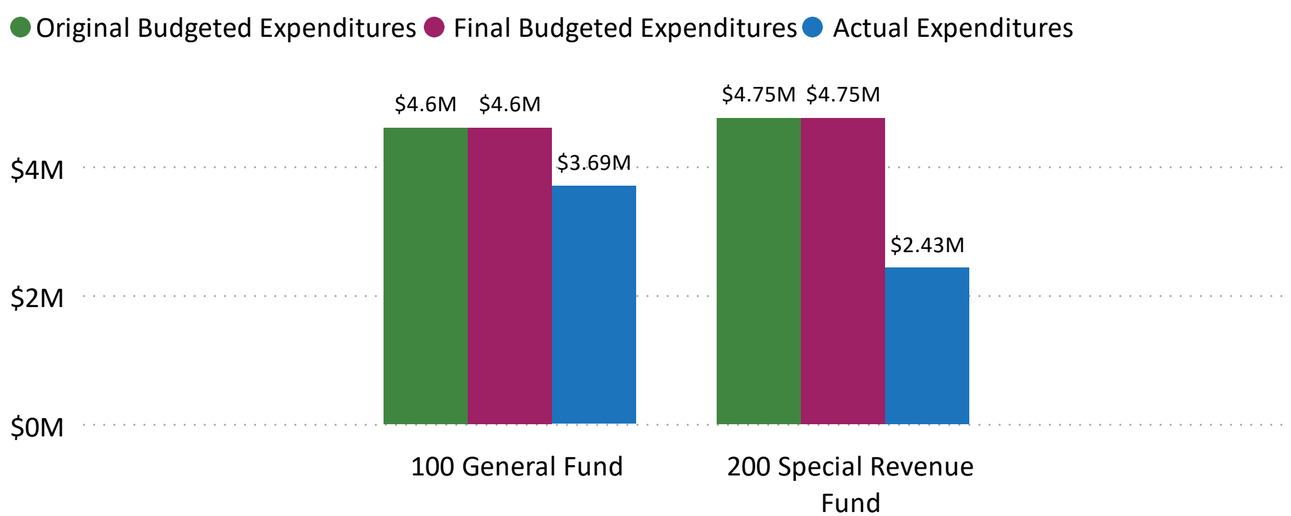
Revenue Source by Fund



Expenditure by Source/Function



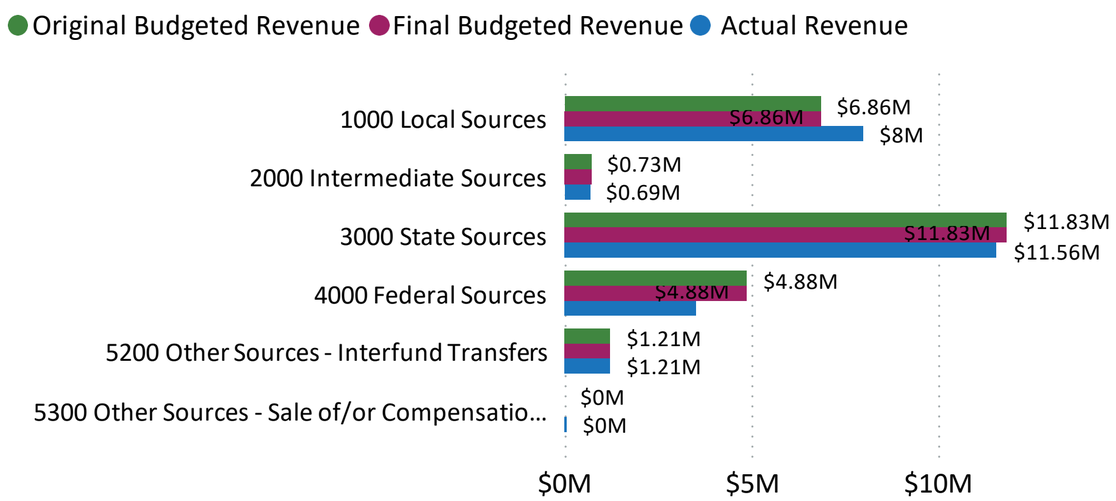
Expenditure Function by Fund



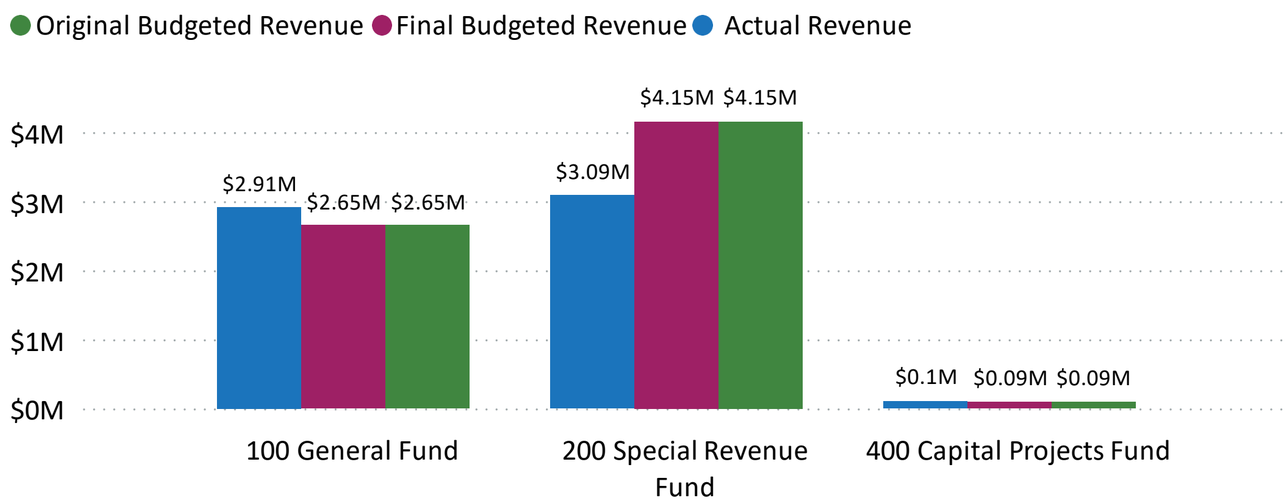
Budget to Actuals

1974 Brookings-Harbor SD 17C

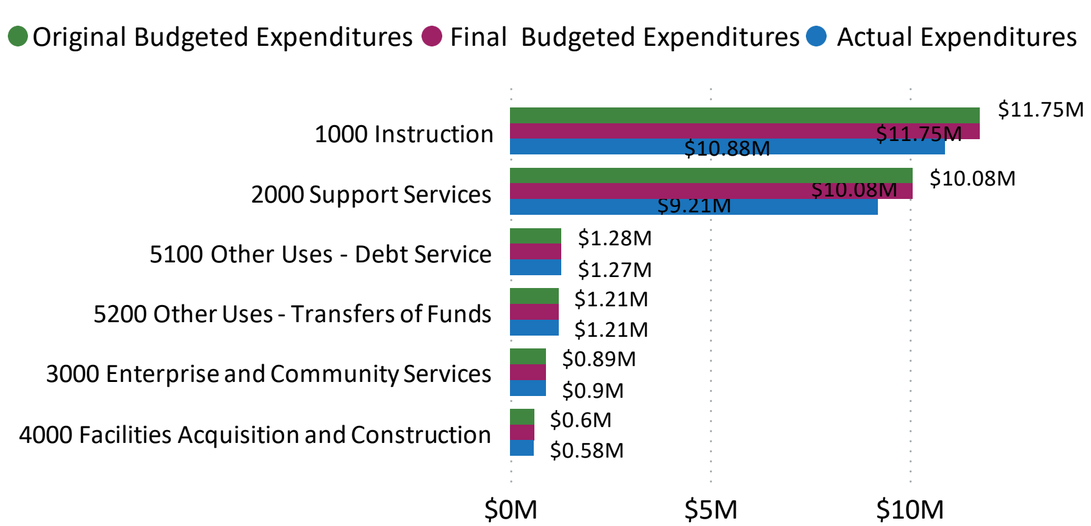
Revenue by Source/Function



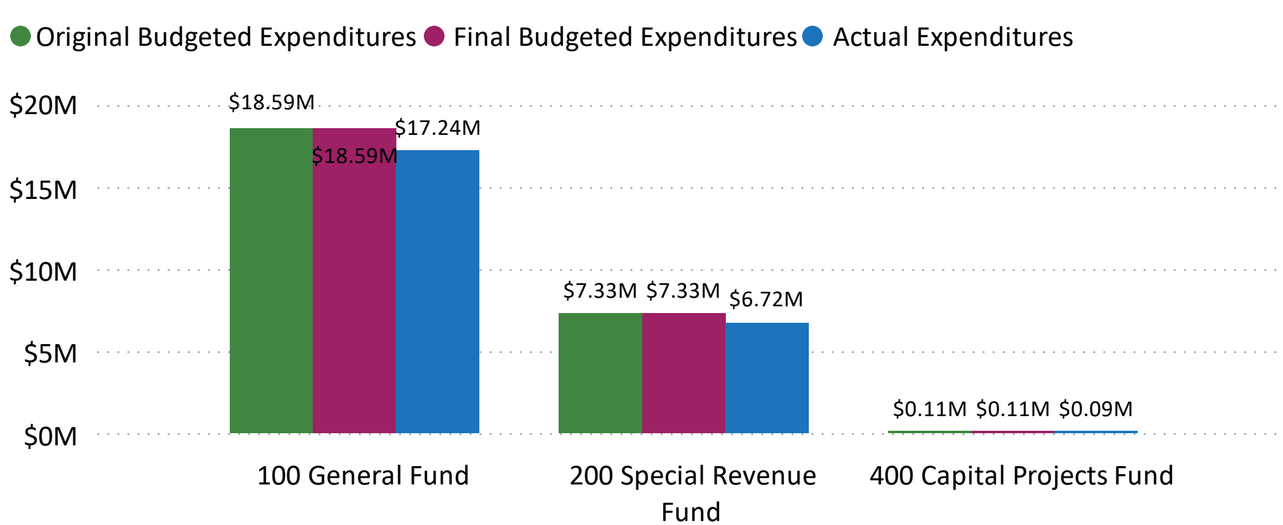
Revenue Source by Fund



Expenditure by Source/Function



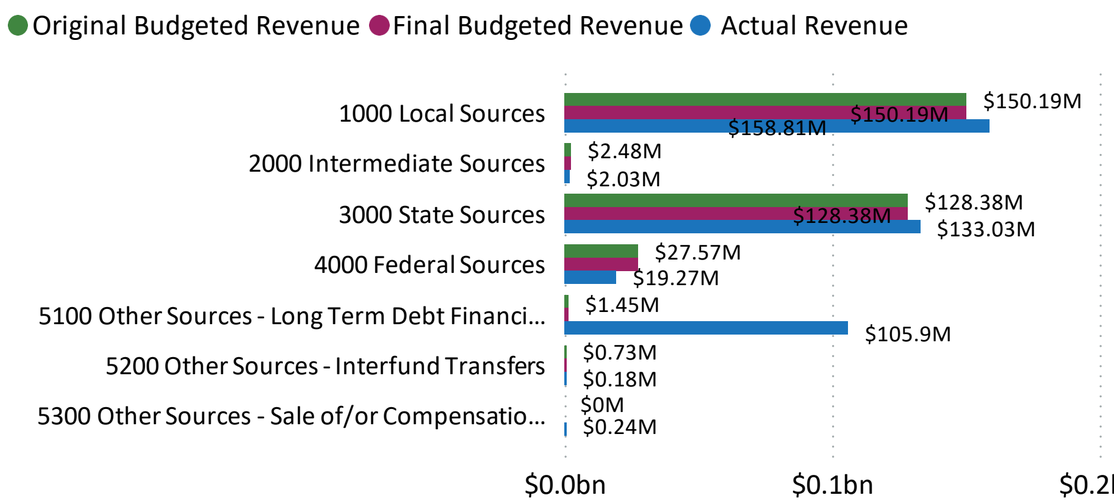
Expenditure Function by Fund



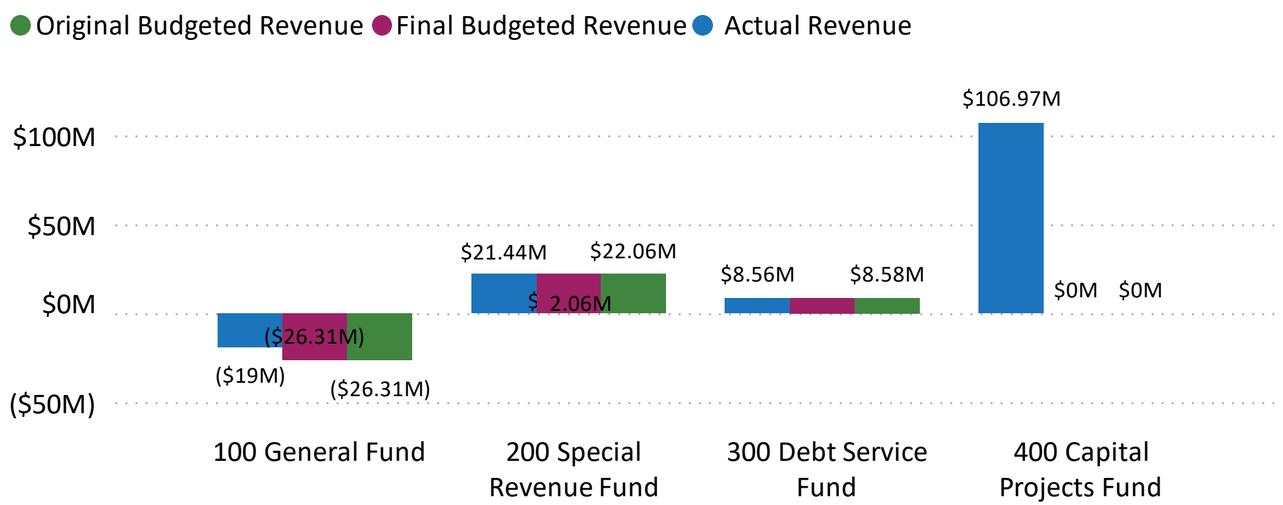
Budget to Actuals

1976 Bend-LaPine Administrative SD 1

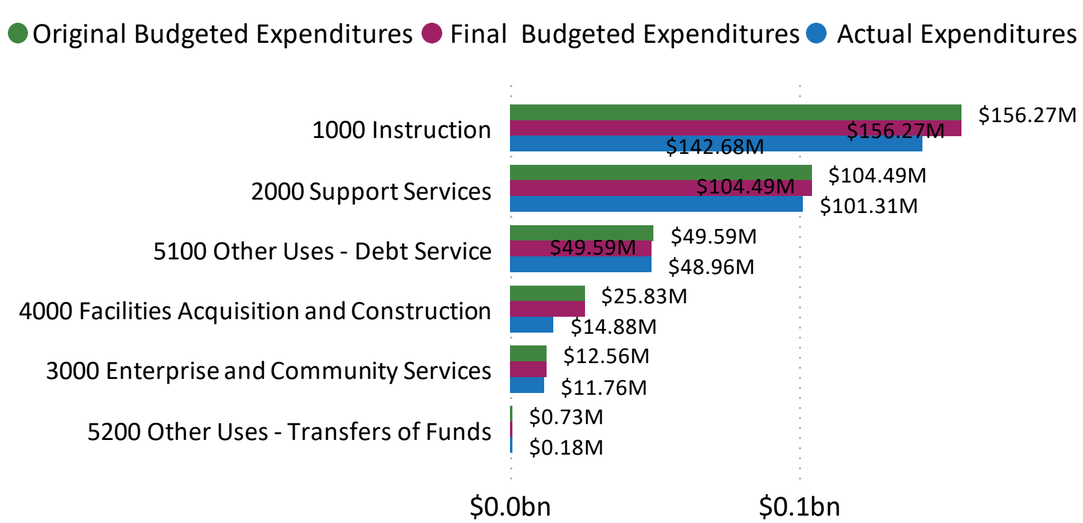
Revenue by Source/Function



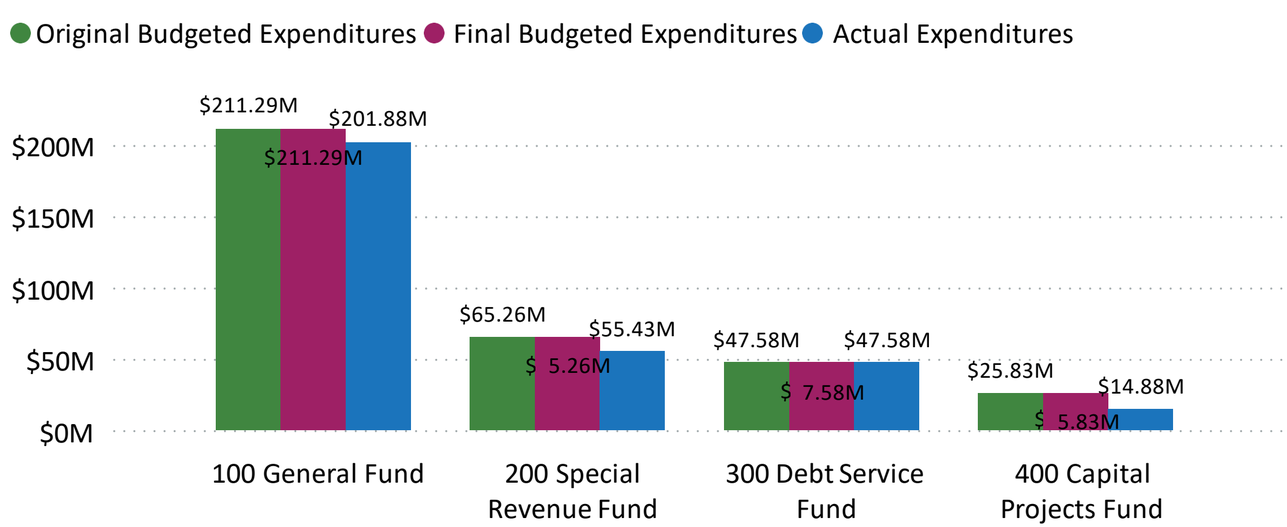
Revenue Source by Fund



Expenditure by Source/Function



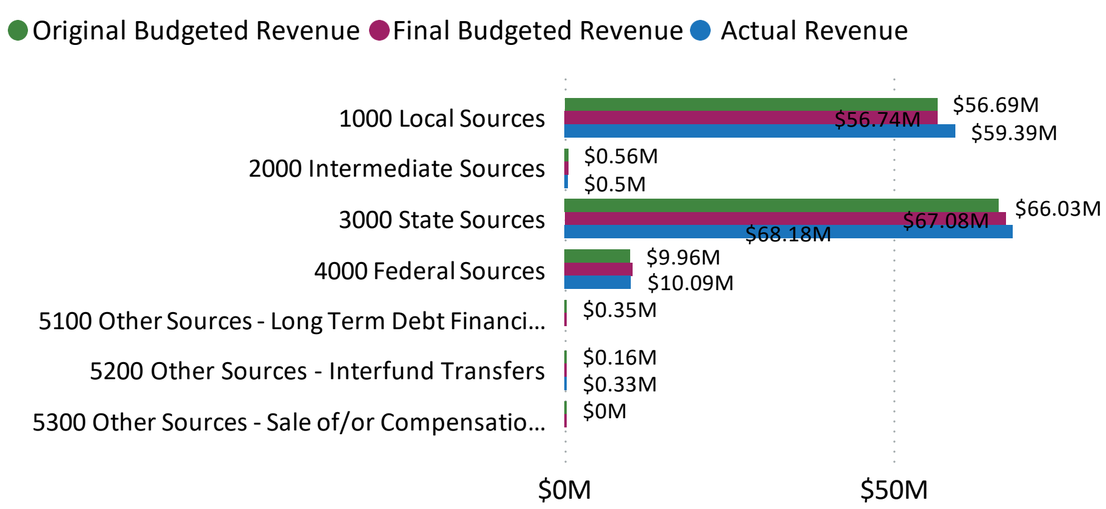
Expenditure Function by Fund



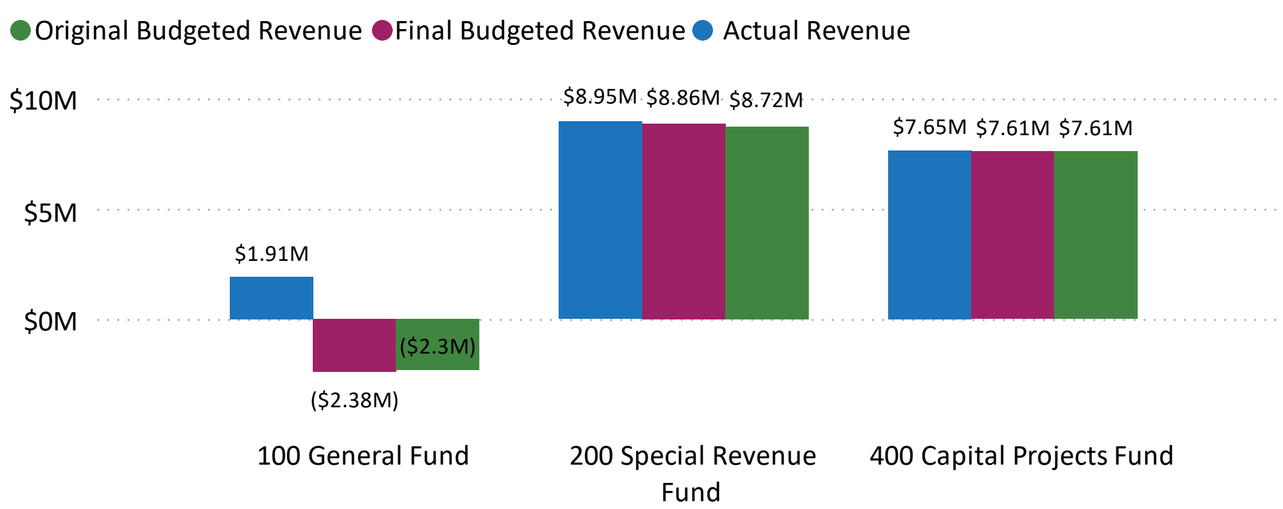
Budget to Actuals

1977 Redmond SD 2J

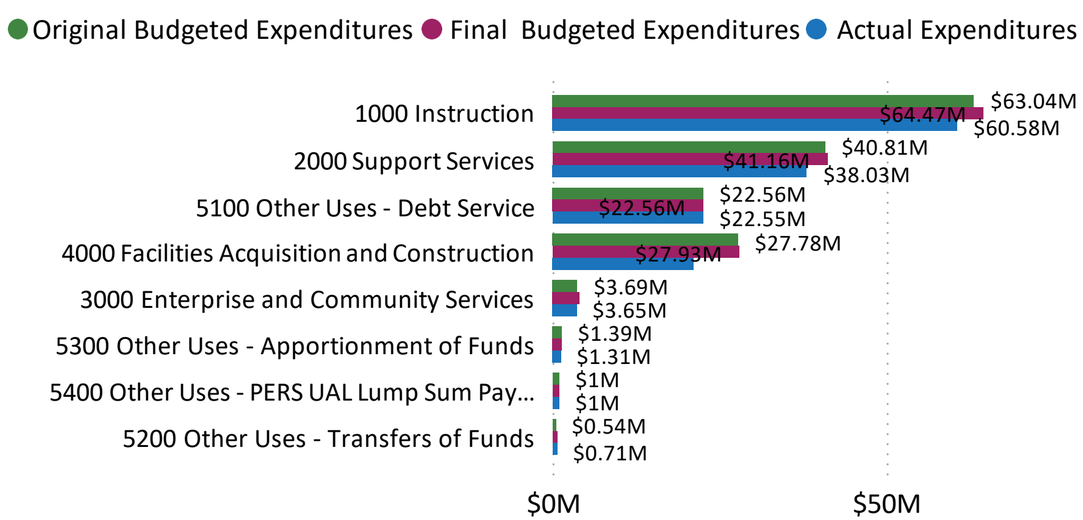
Revenue by Source/Function



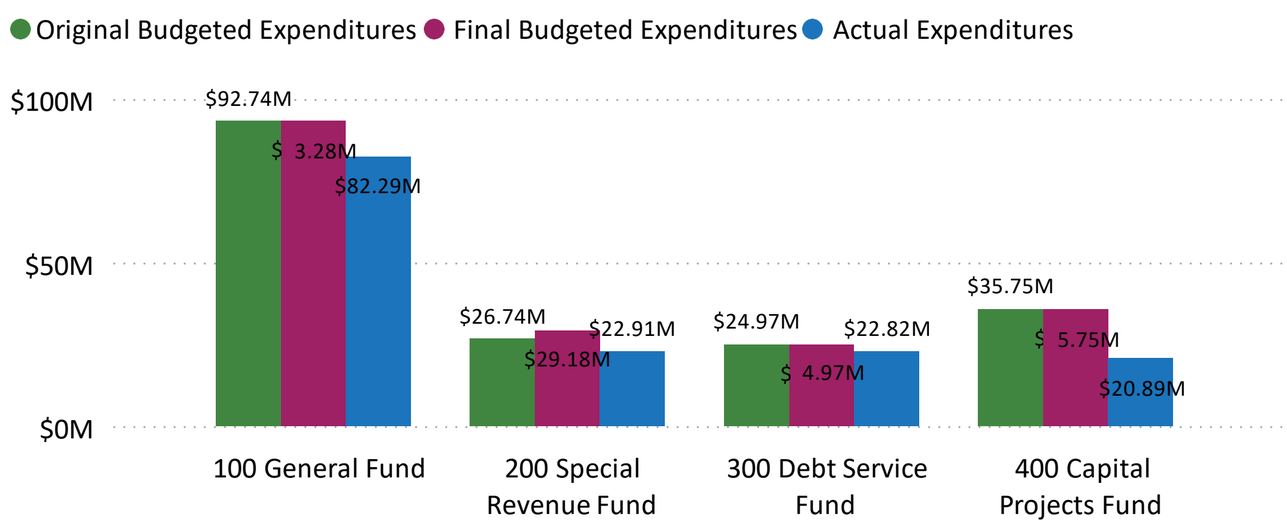
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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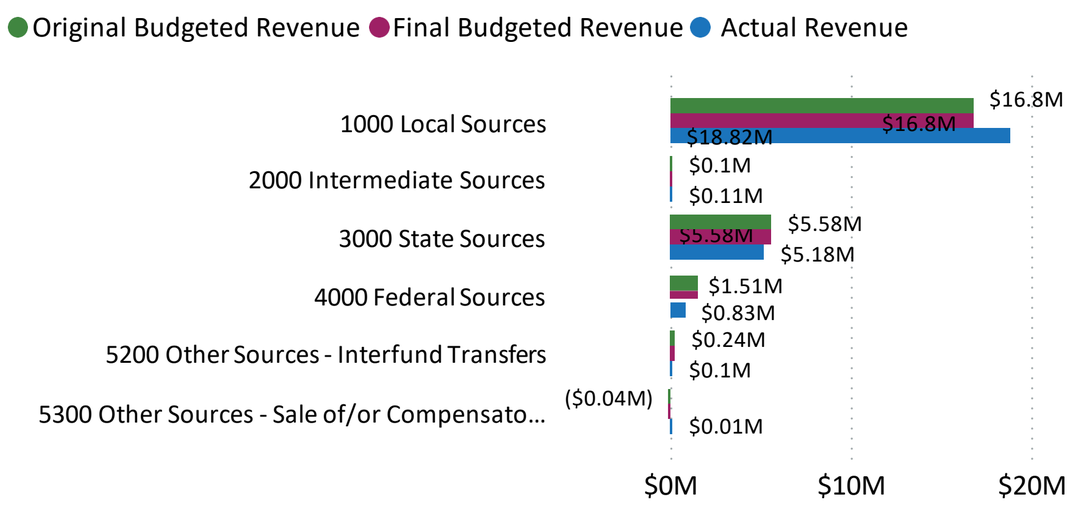
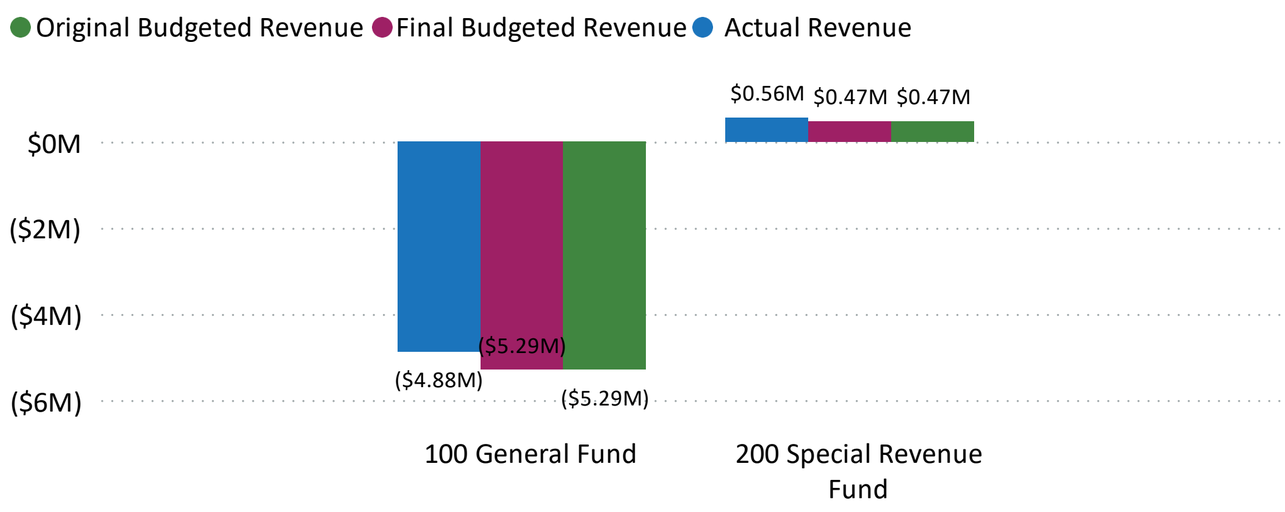
Budget to Actuals

1978 Sisters SD 6

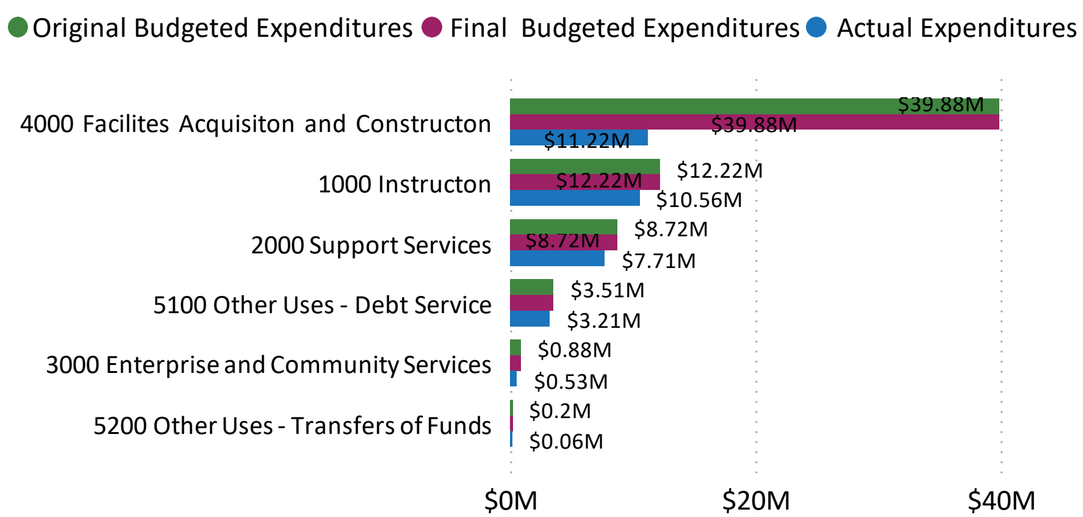
Revenue by Source/Function



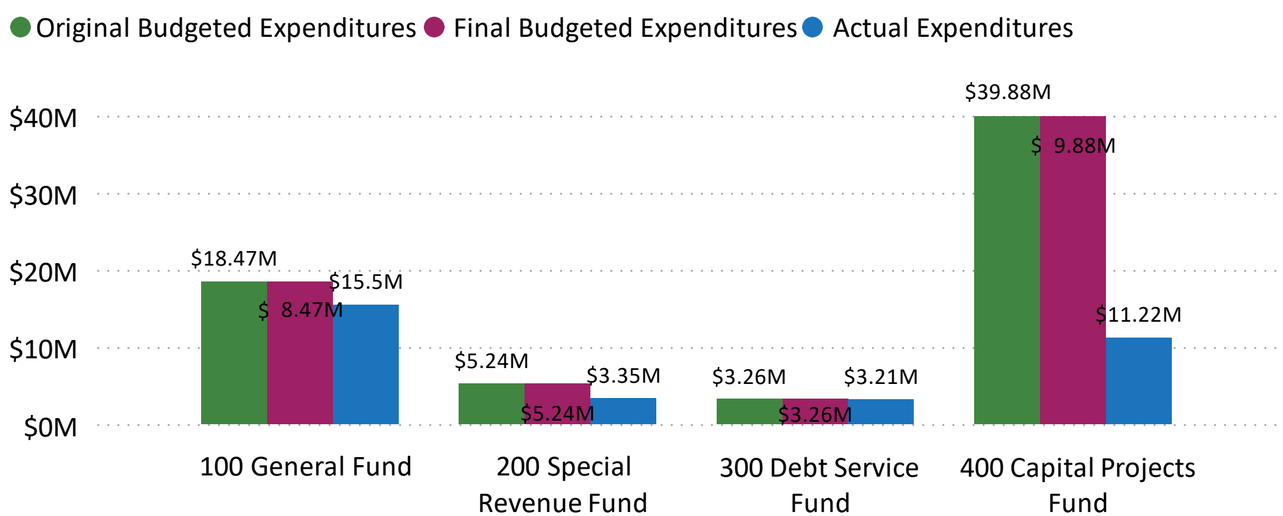
Revenue Source by Fund



Expenditure by Source/Function



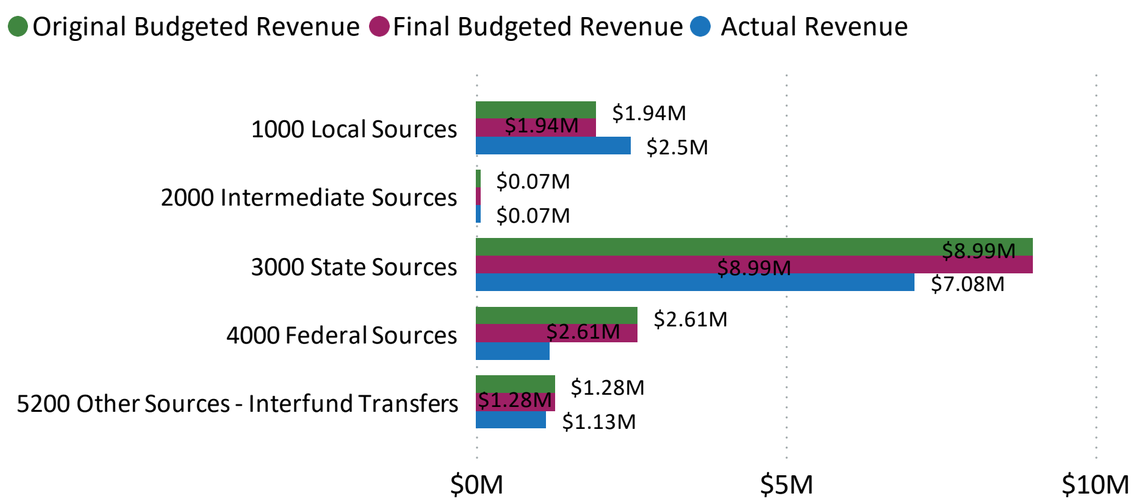
Expenditure Function by Fund



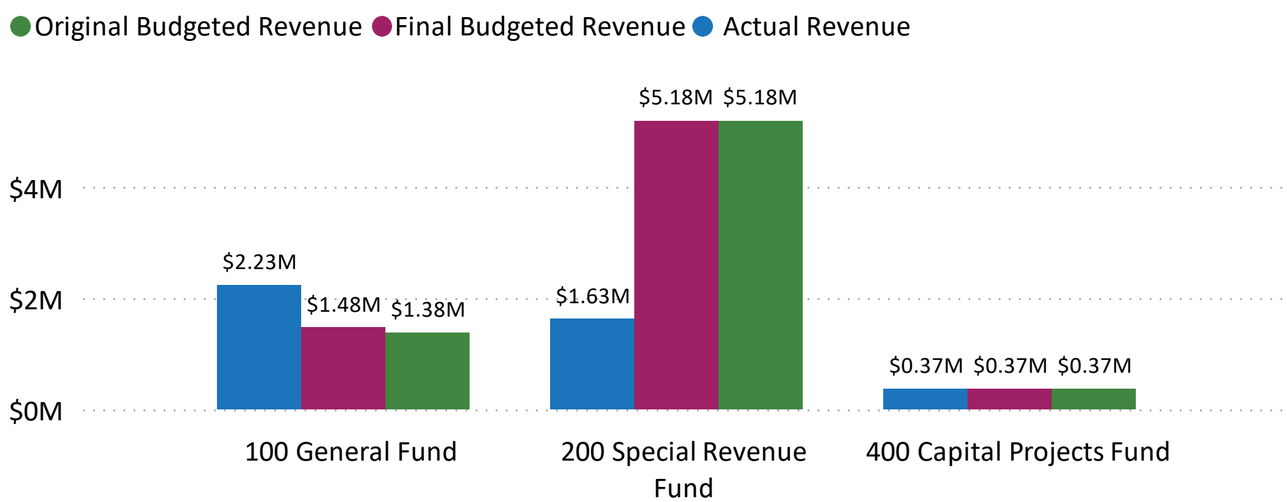
Budget to Actuals

1990 Oakland SD 1

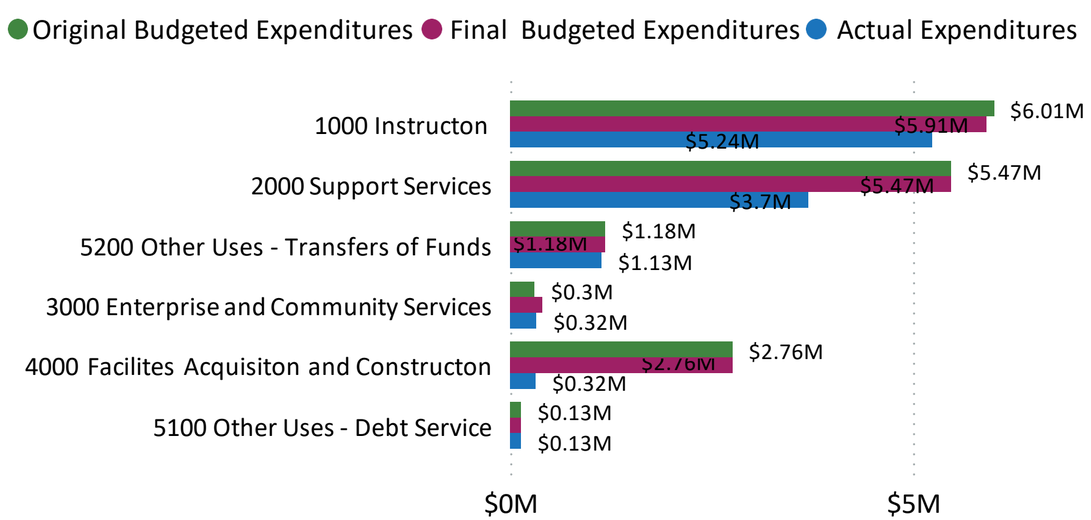
Revenue by Source/Function



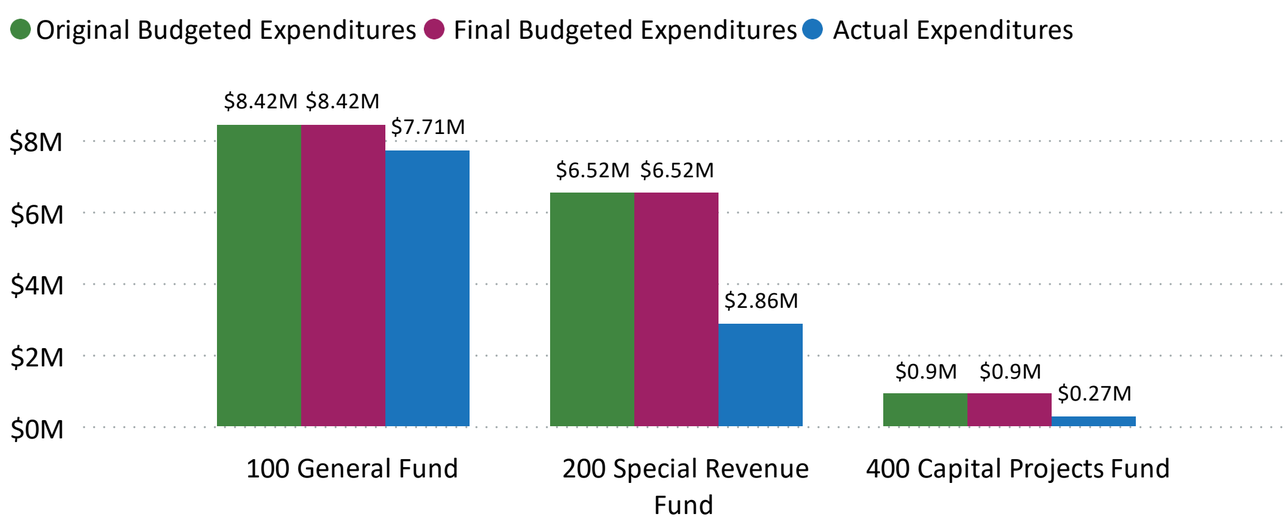
Revenue Source by Fund



Expenditure by Source/Function



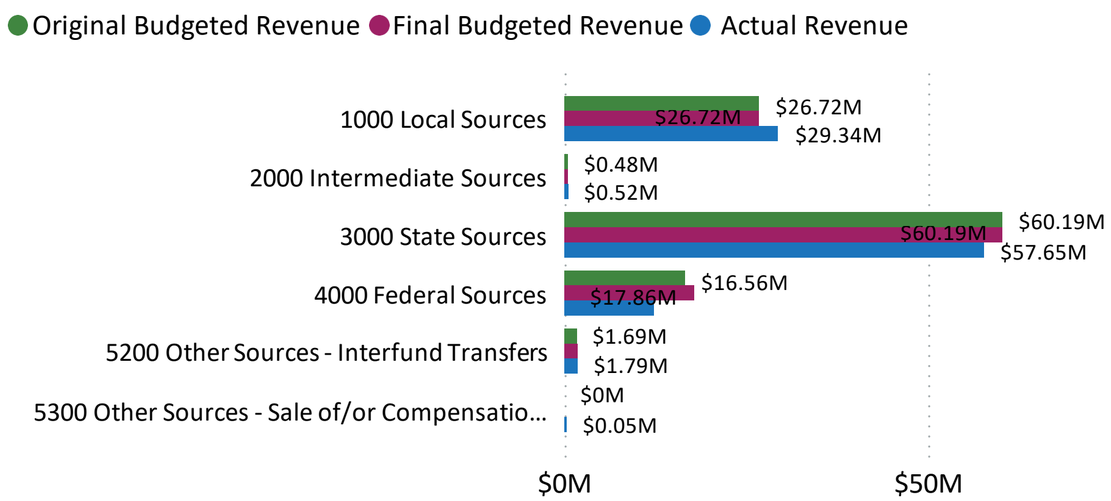
Expenditure Function by Fund



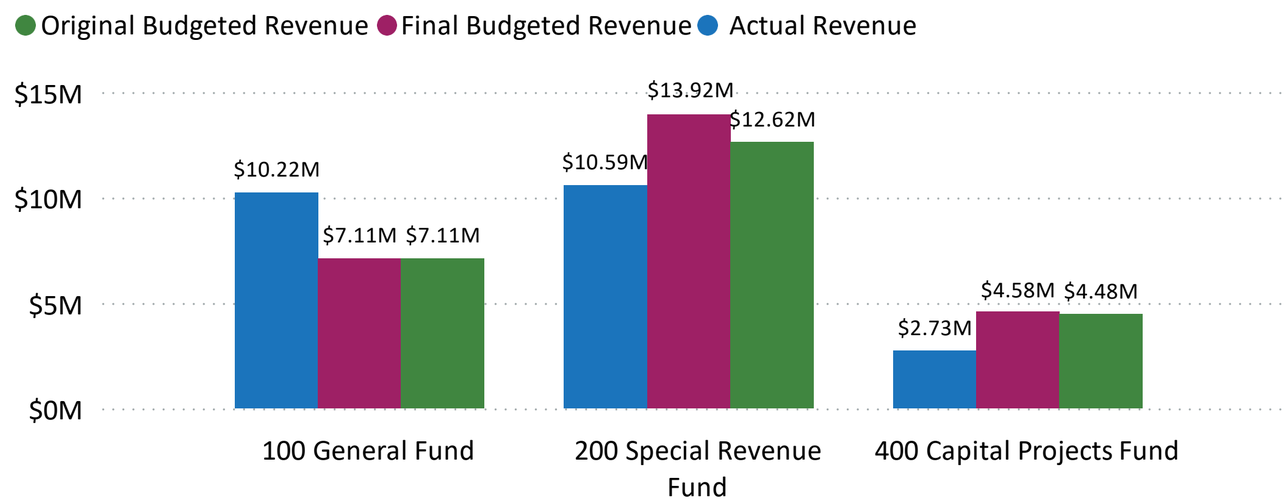
Budget to Actuals

1991 Douglas County (Roseburg) SD 4

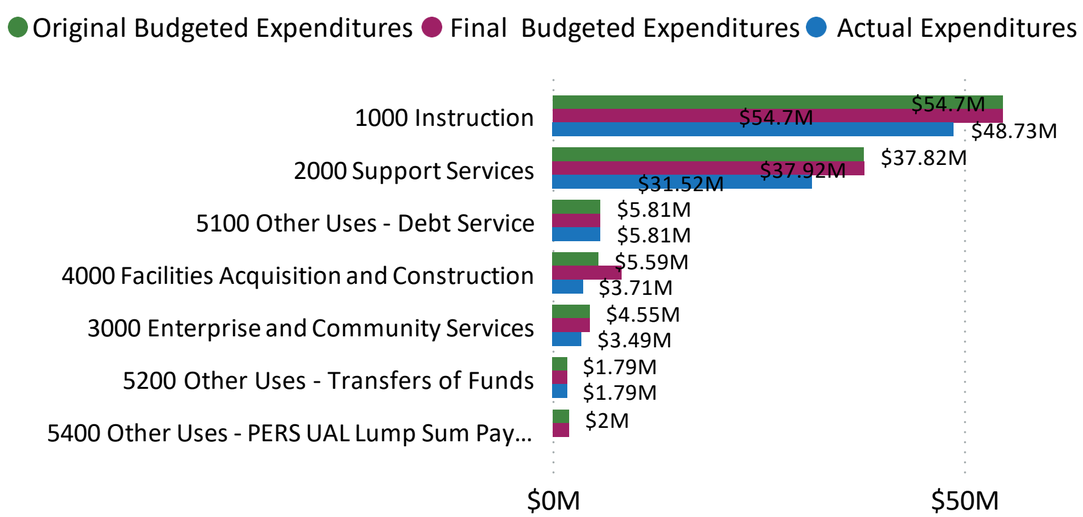
Revenue by Source/Function



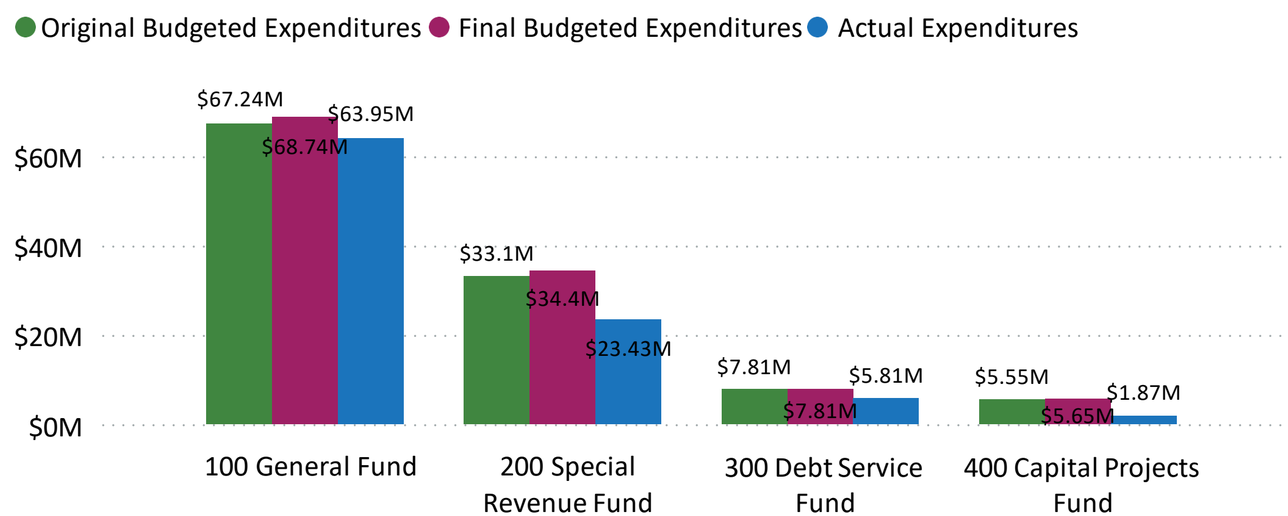
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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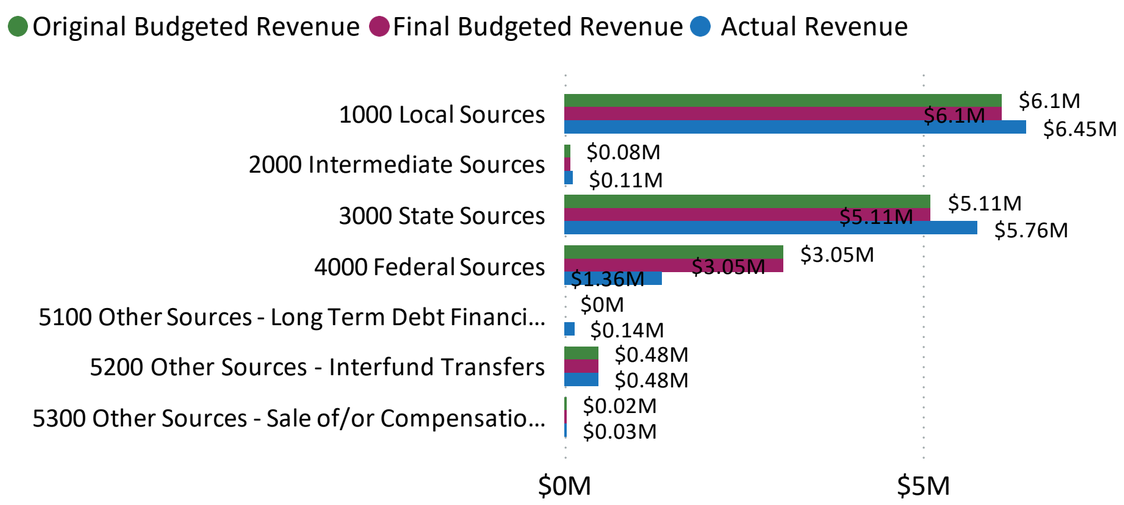
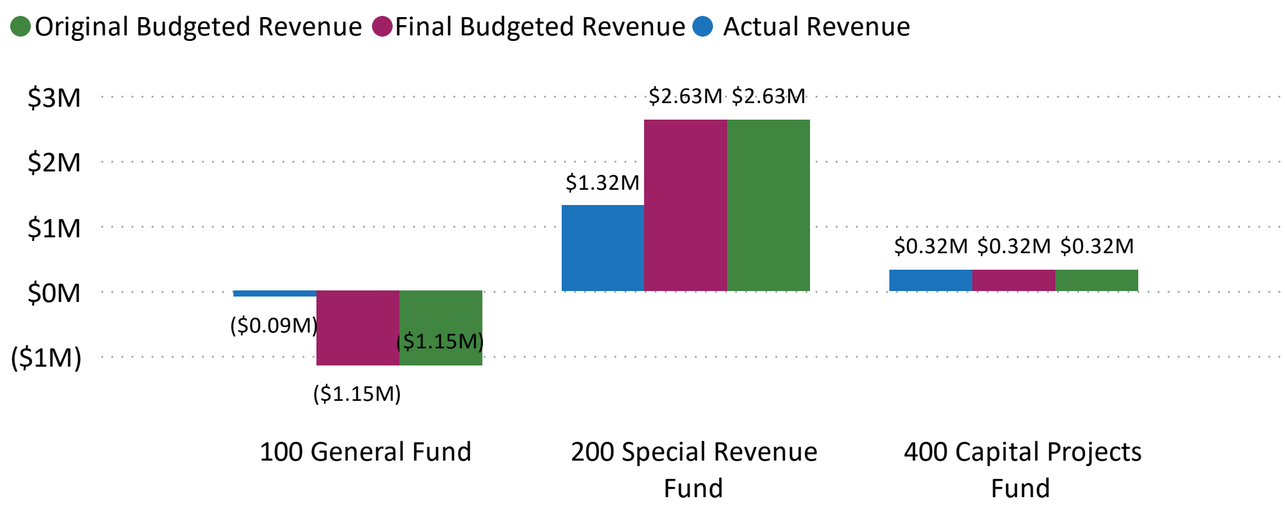
Budget to Actuals

1992 Glide SD 12

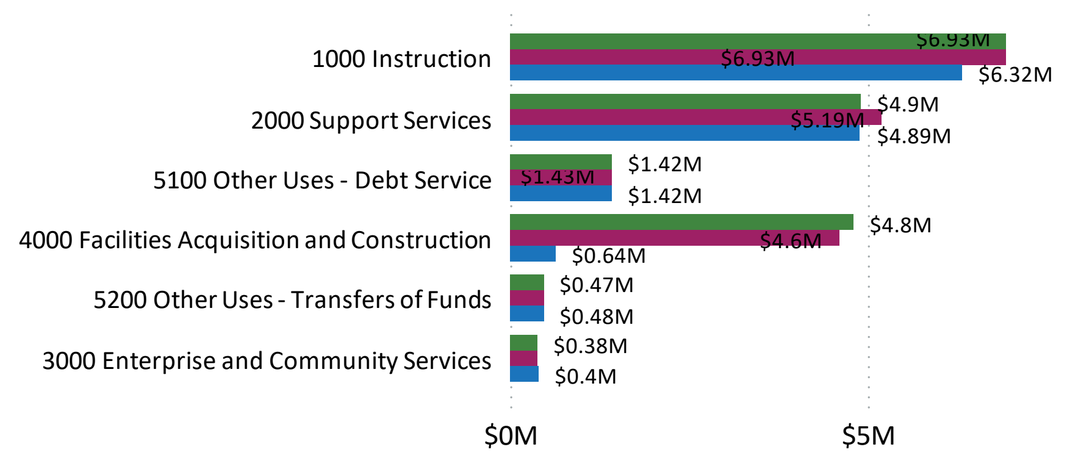
Revenue by Source/Function



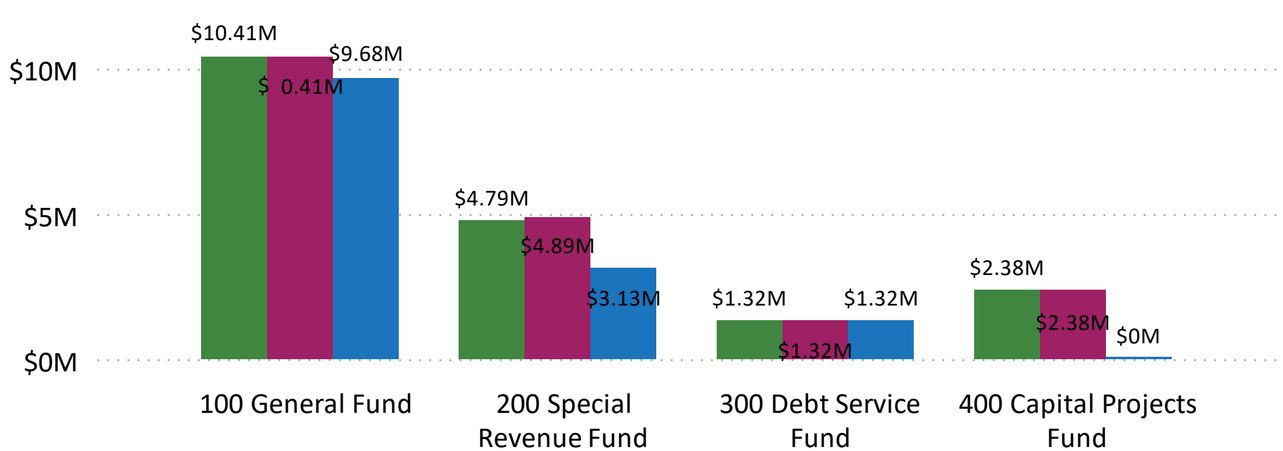
Revenue Source by Fund



Expenditure by Source/Function



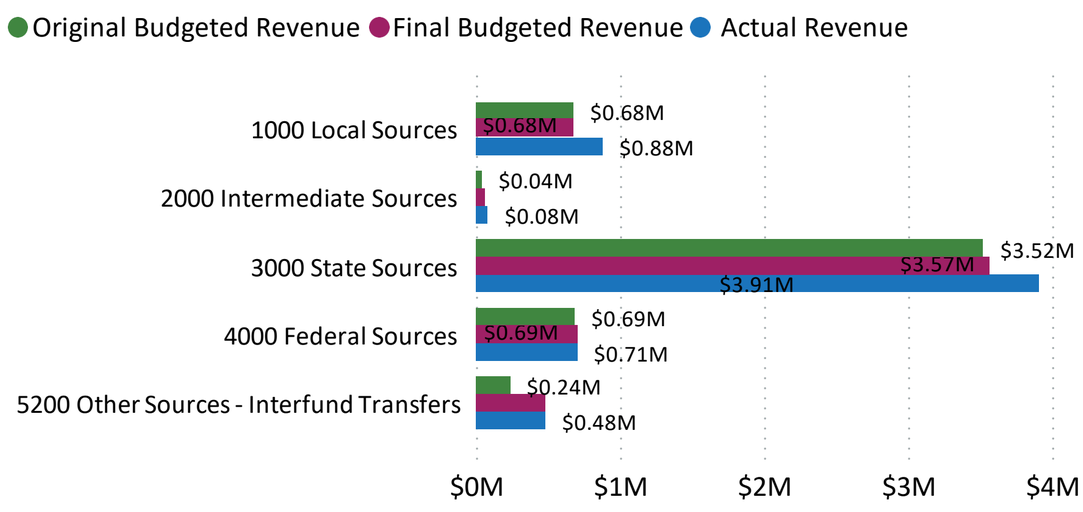
Expenditure Function by Fund



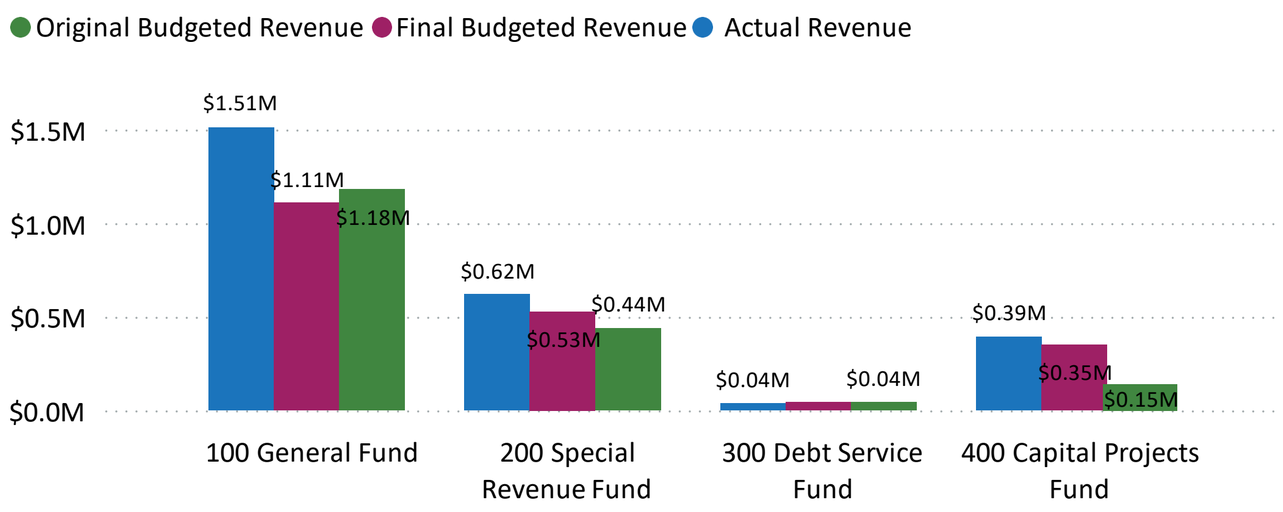
Budget to Actuals

1993 Douglas County (Days Creek) SD 15

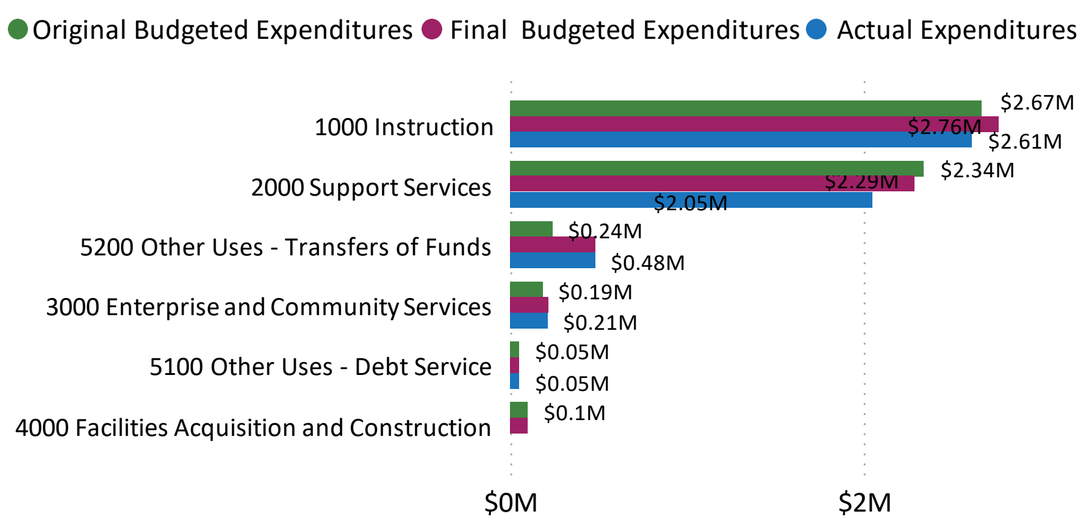
Revenue by Source/Function



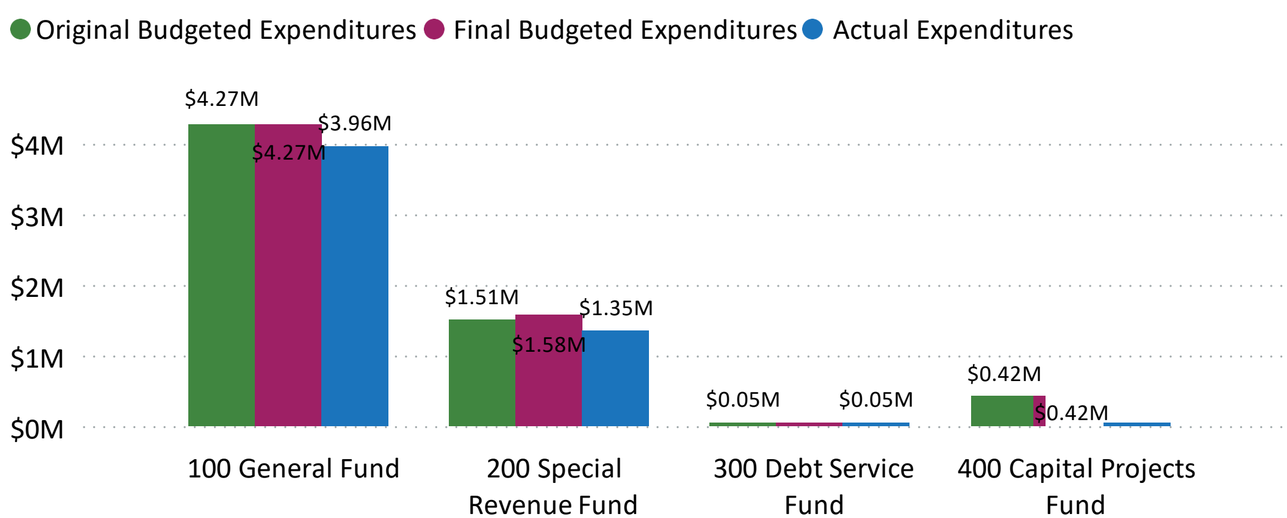
Revenue Source by Fund



Expenditure by Source/Function



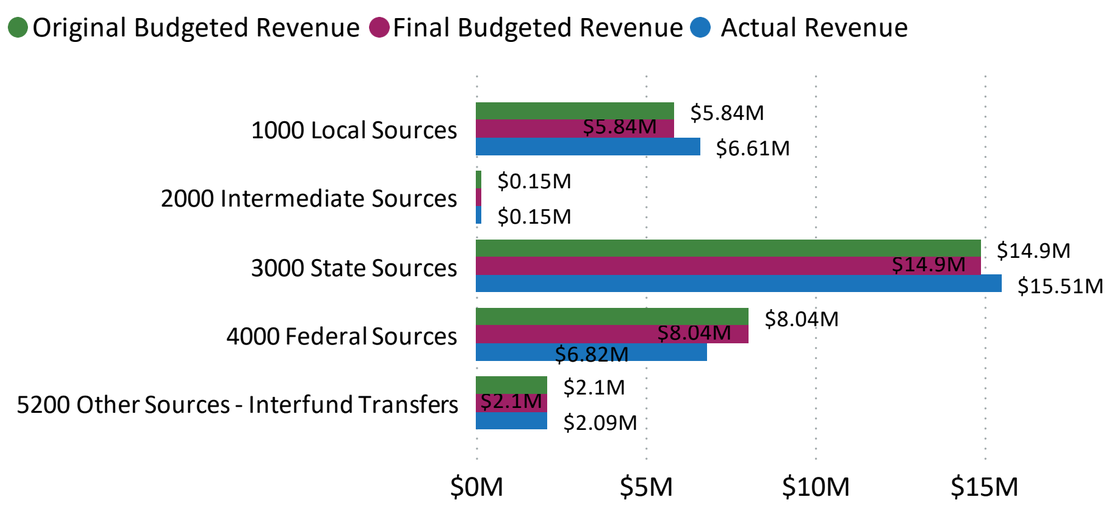
Expenditure Function by Fund



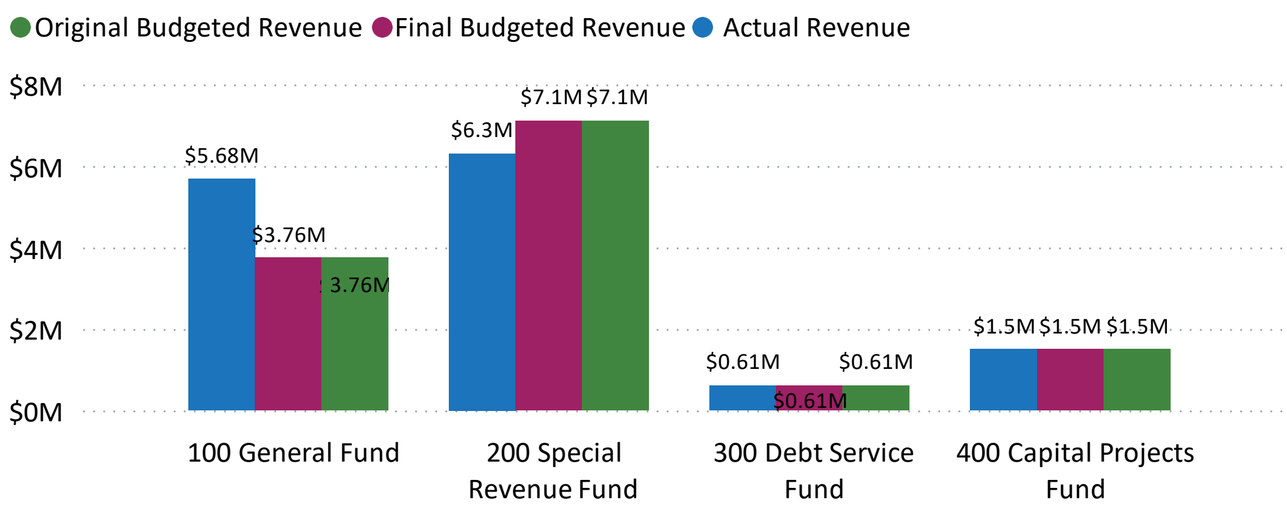
Budget to Actuals

1994 South Umpqua SD 19

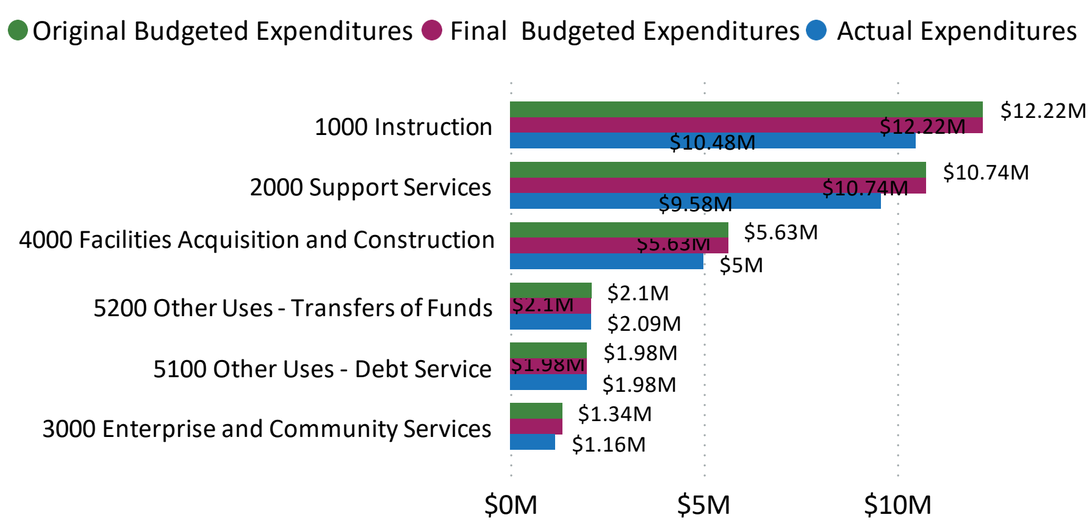
Revenue by Source/Function



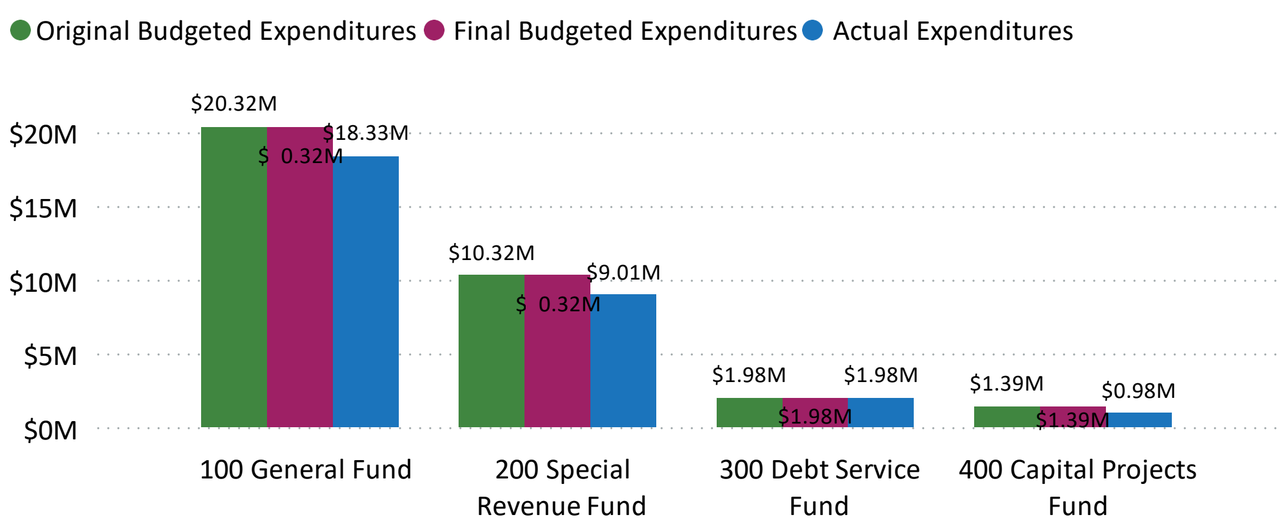
Revenue Source by Fund



Expenditure by Source/Function



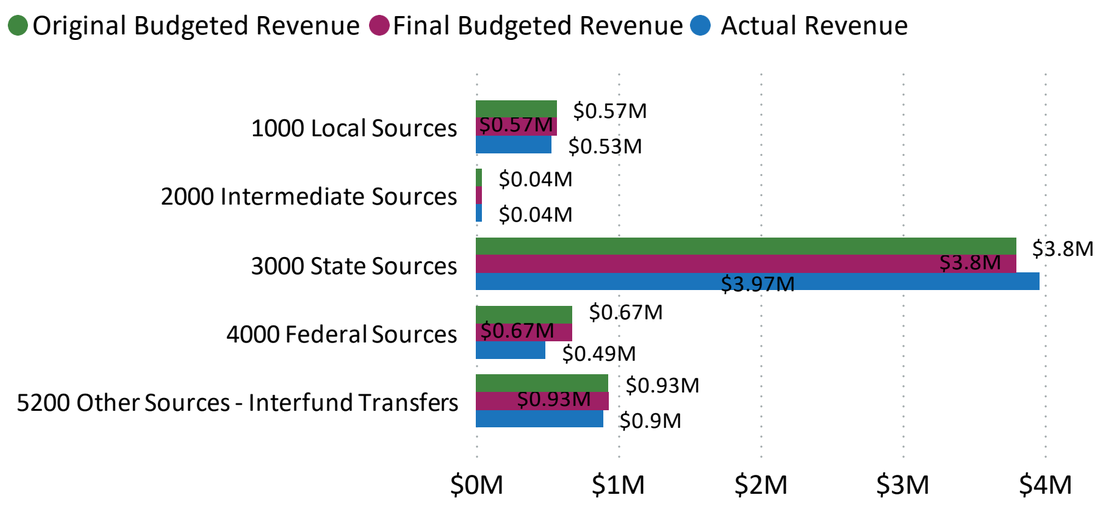
Expenditure Function by Fund



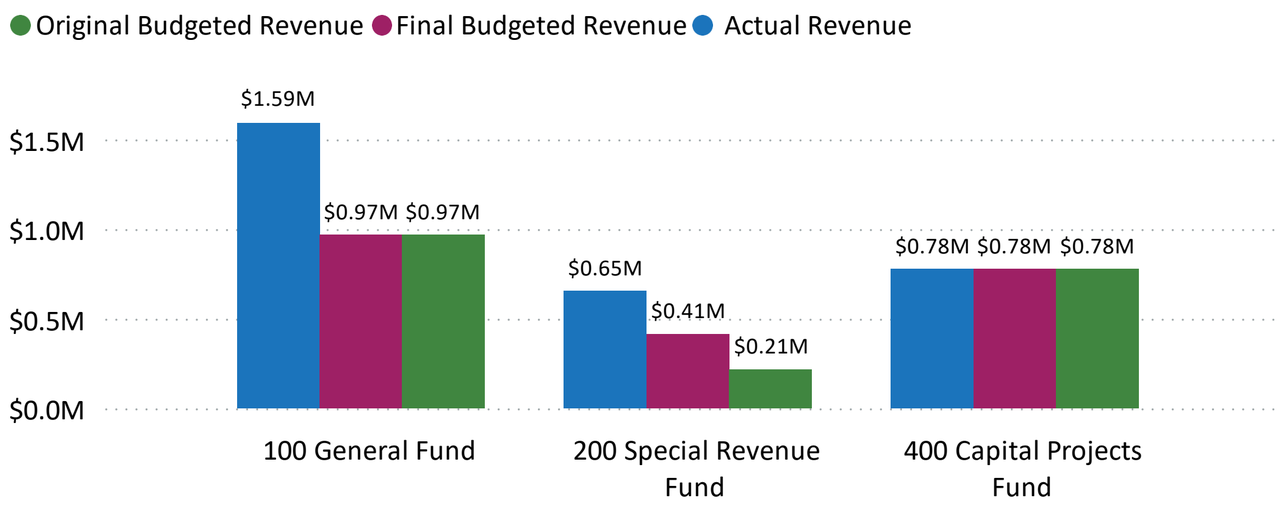
Budget to Actuals

1995 Camas Valley SD 21J

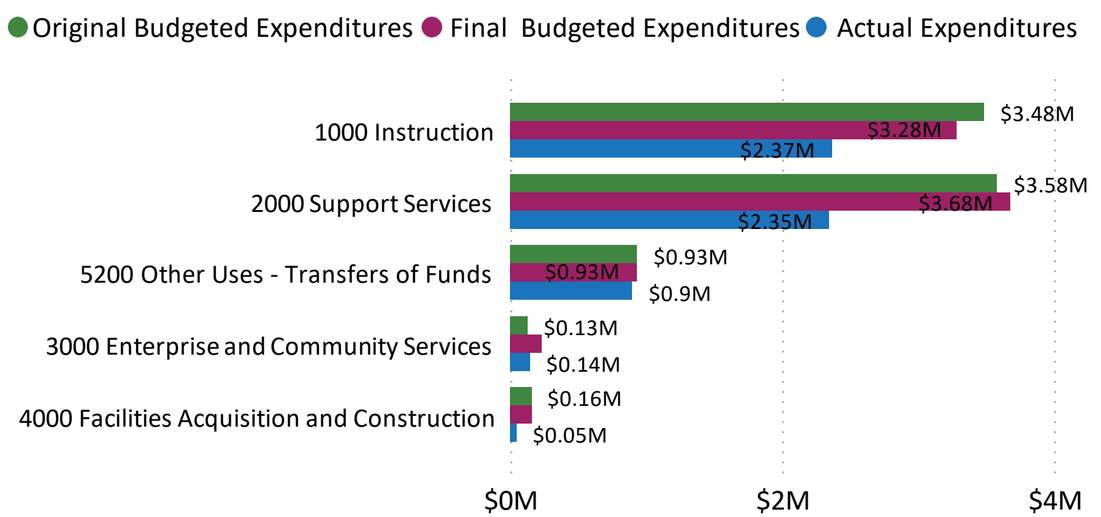
Revenue by Source/Function



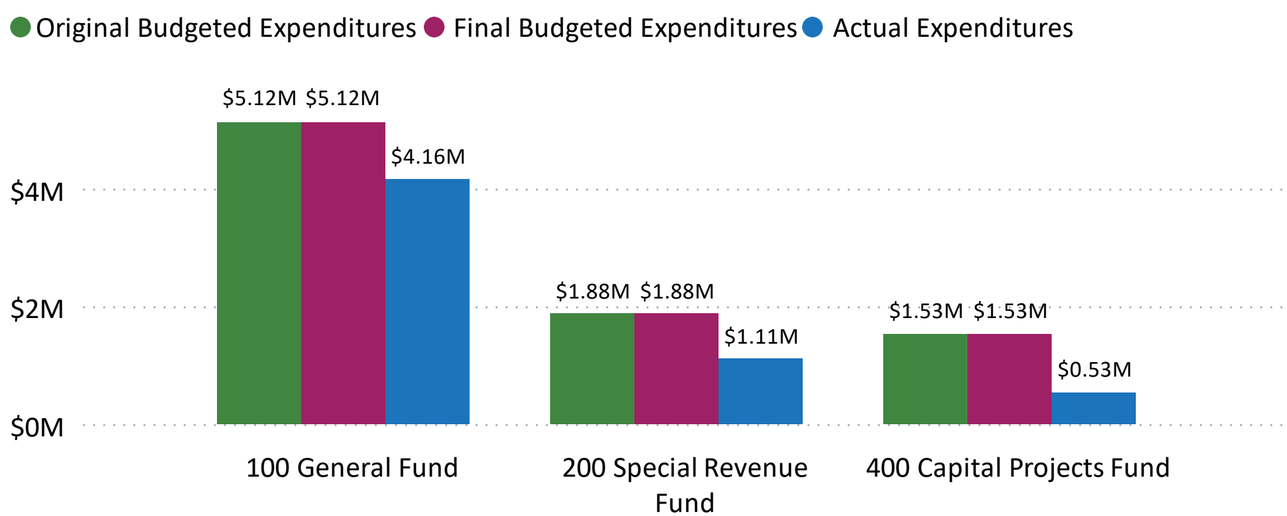
Revenue Source by Fund



Expenditure by Source/Function



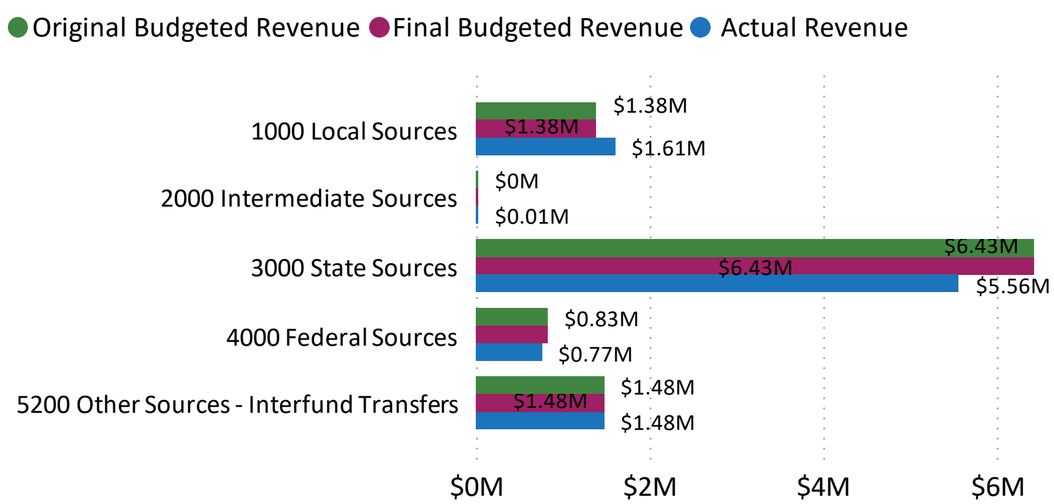
Expenditure Function by Fund



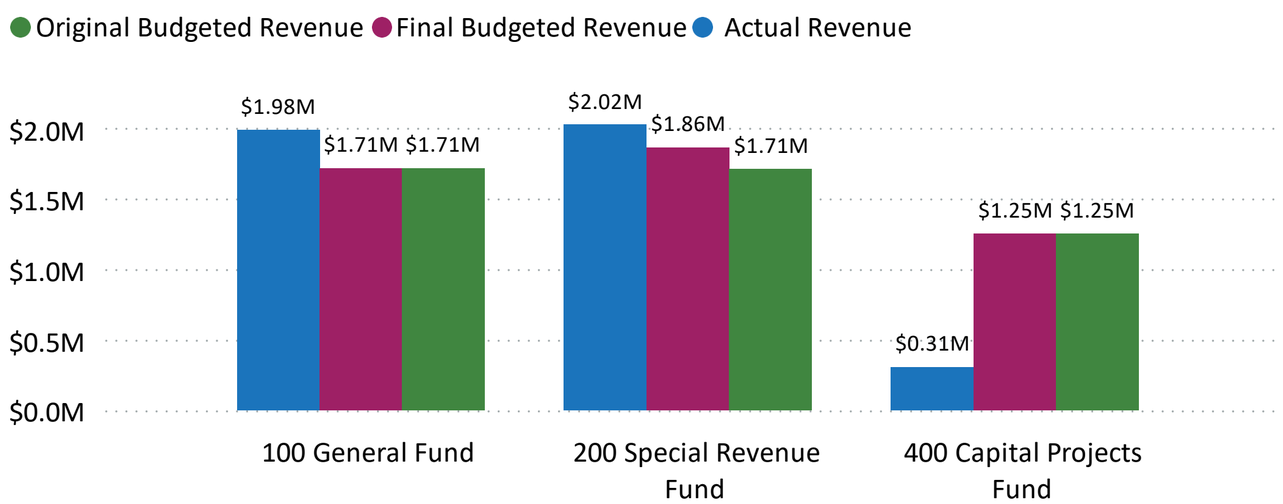
Budget to Actuals

1996 North Douglas SD 22

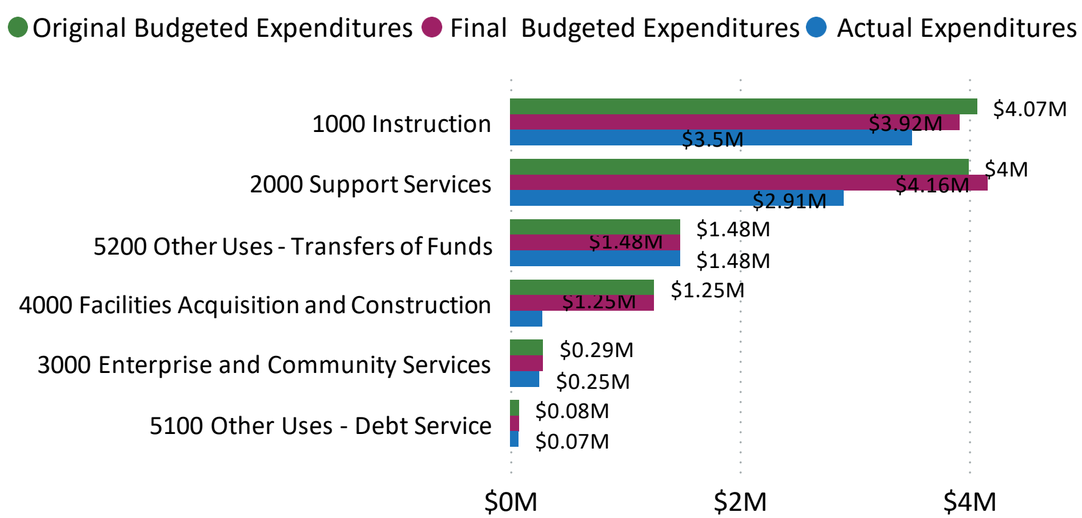
Revenue by Source/Function



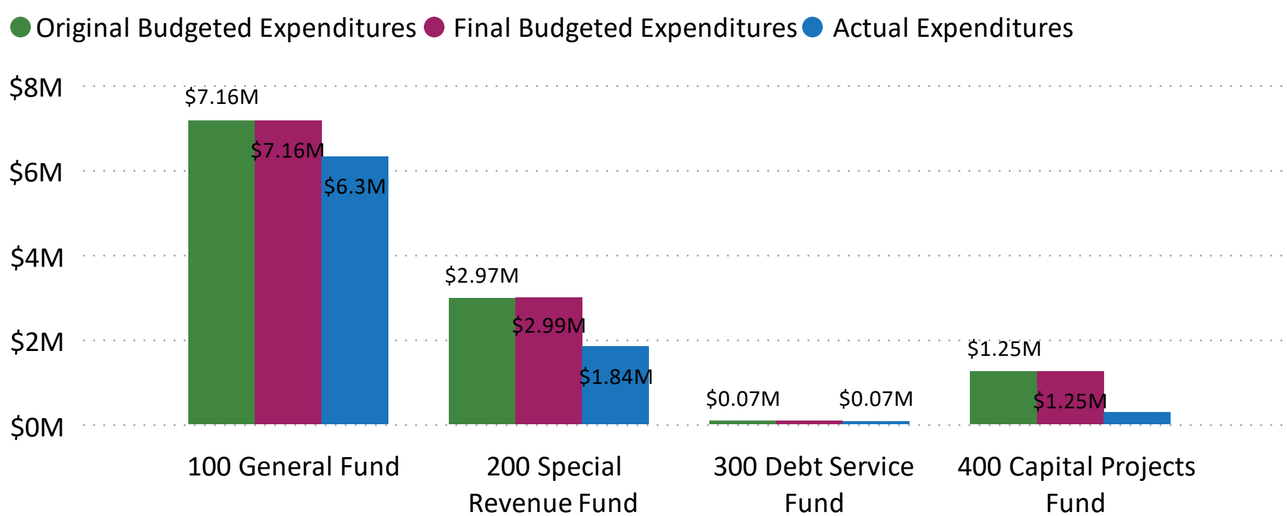
Revenue Source by Fund



Expenditure by Source/Function



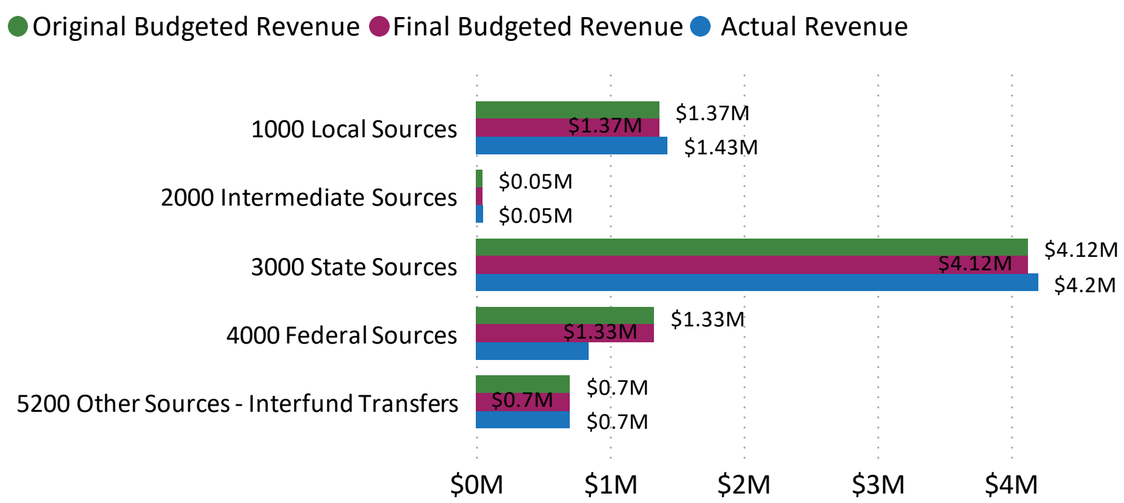
Expenditure Function by Fund



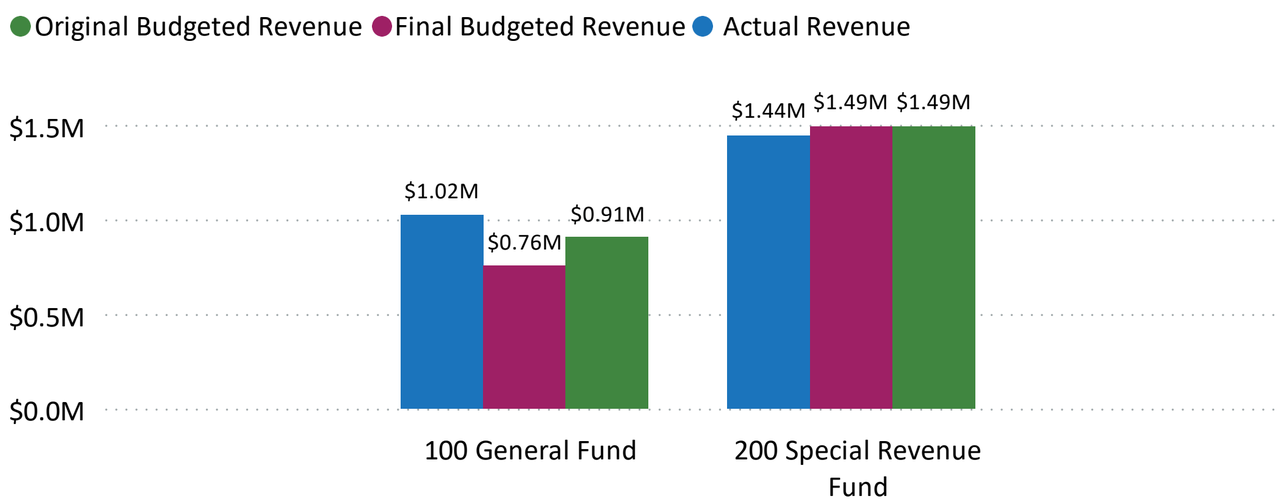
Budget to Actuals

1997 Yoncalla SD 32

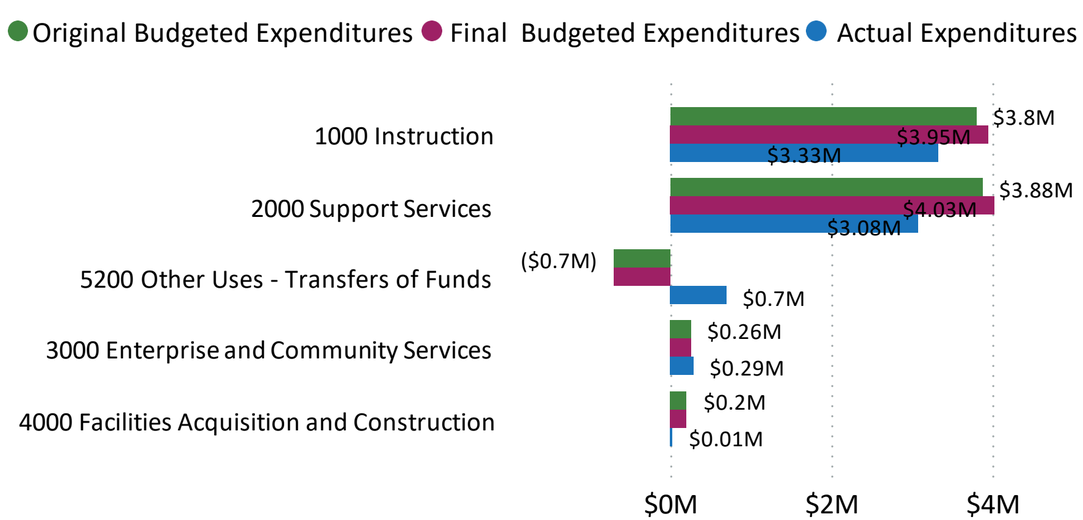
Revenue by Source/Function



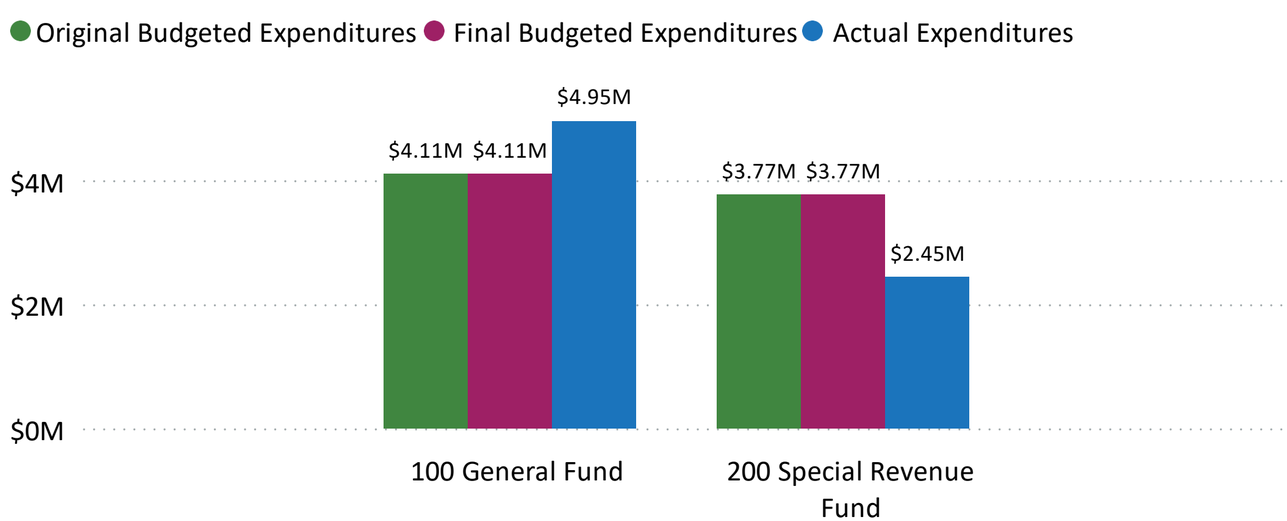
Revenue Source by Fund



Expenditure by Source/Function



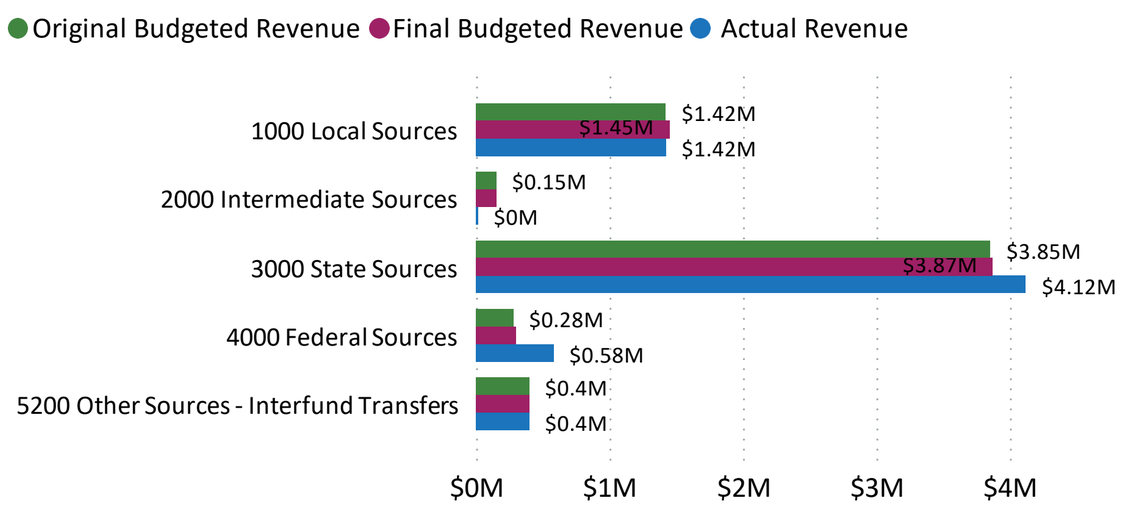
Expenditure Function by Fund



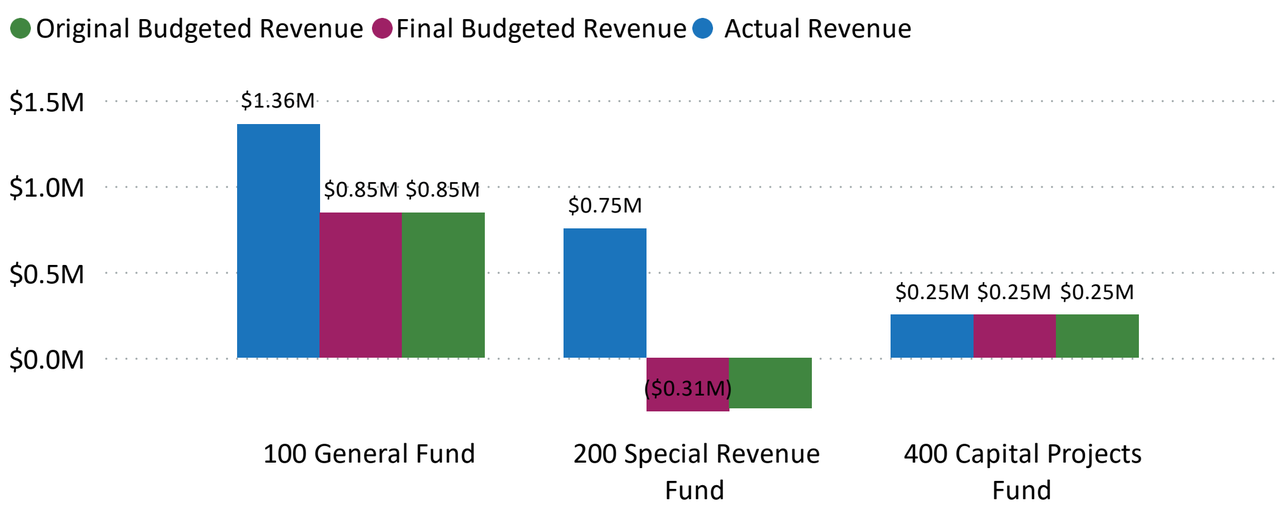
Budget to Actuals

1998 Elkton SD 34

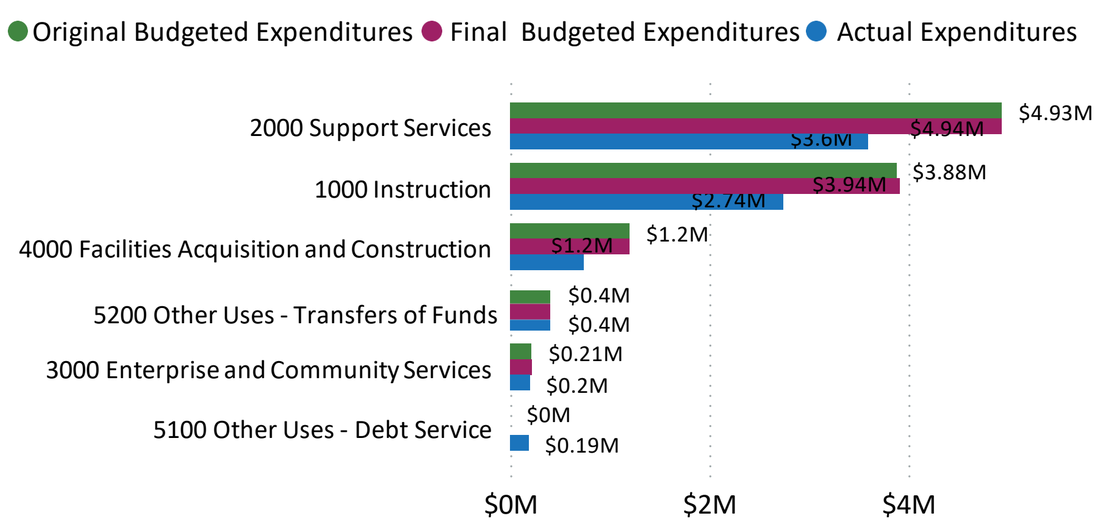
Revenue by Source/Function



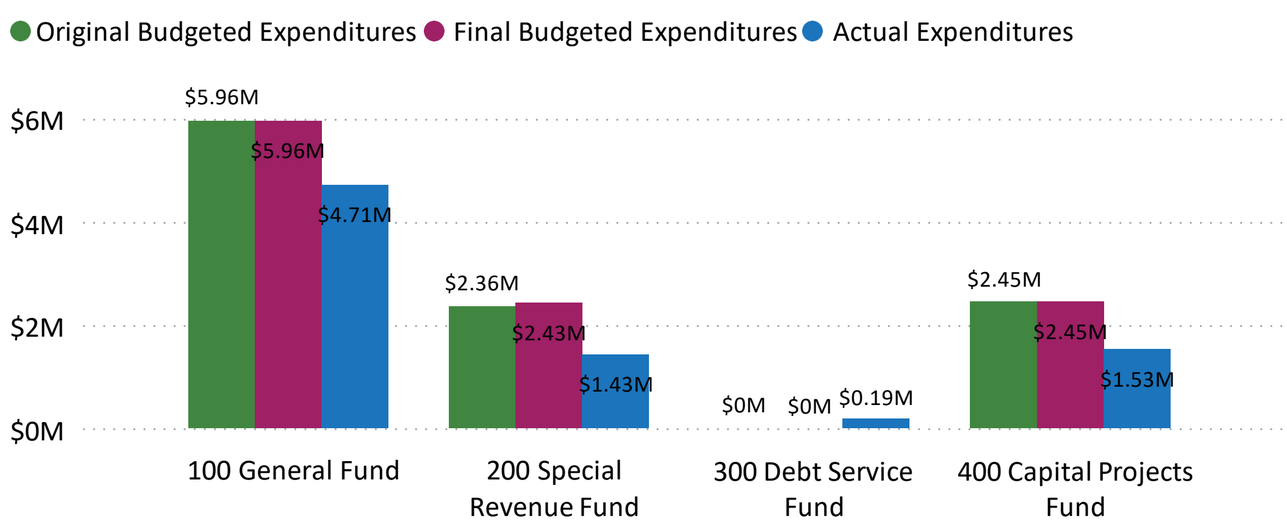
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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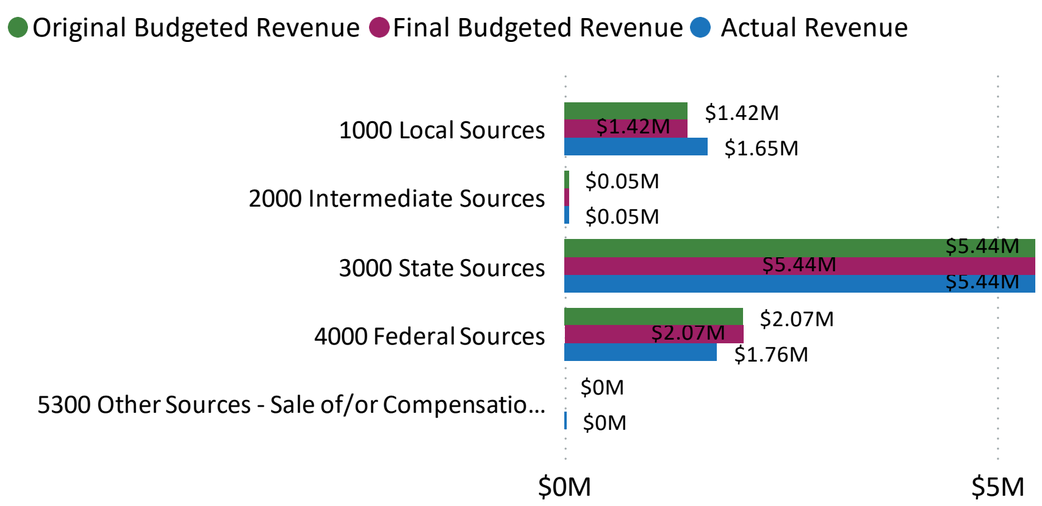
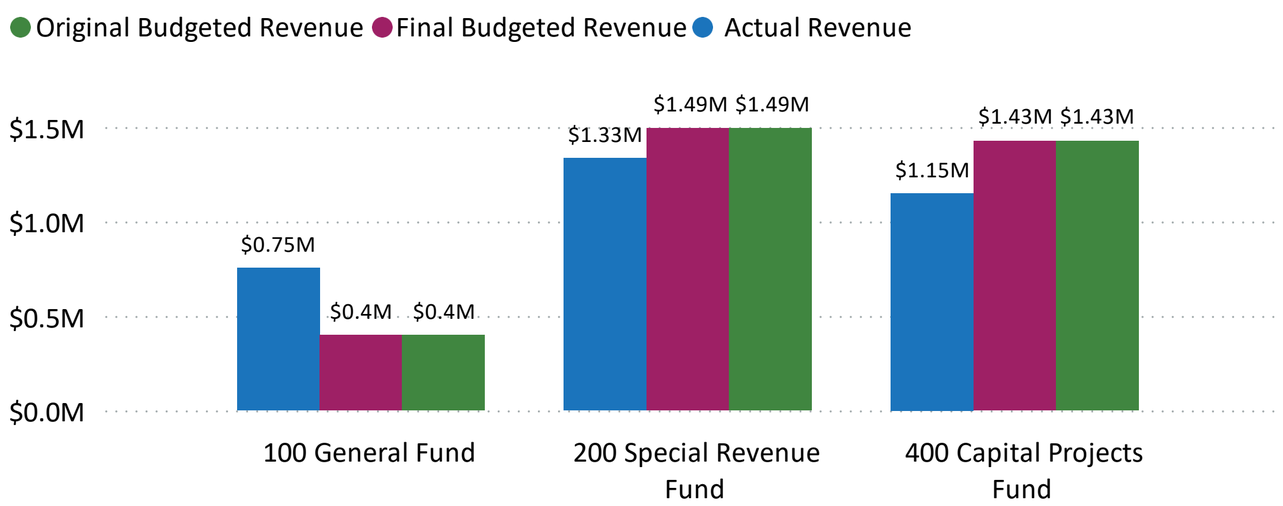
Budget to Actuals

1999 Riddle SD 70

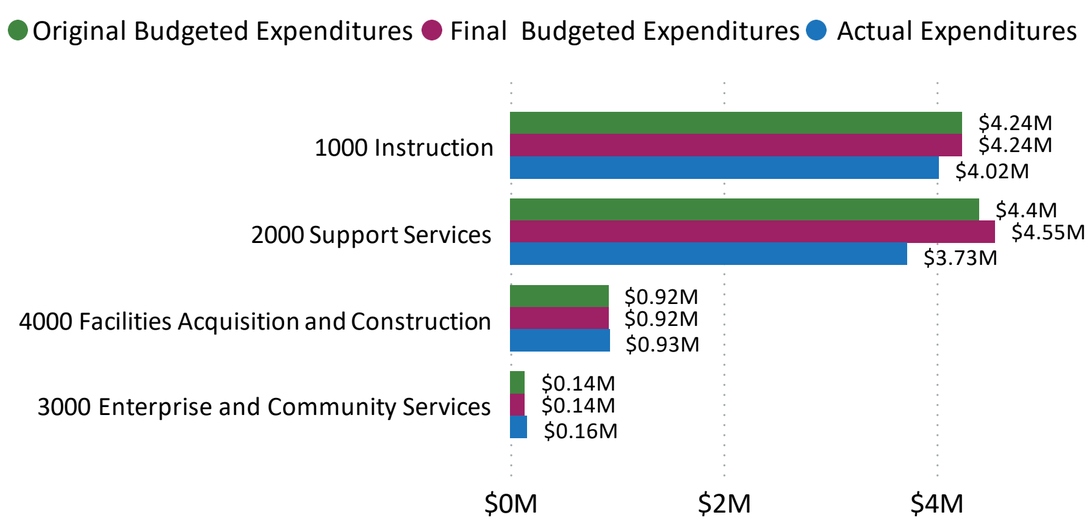
Revenue by Source/Function



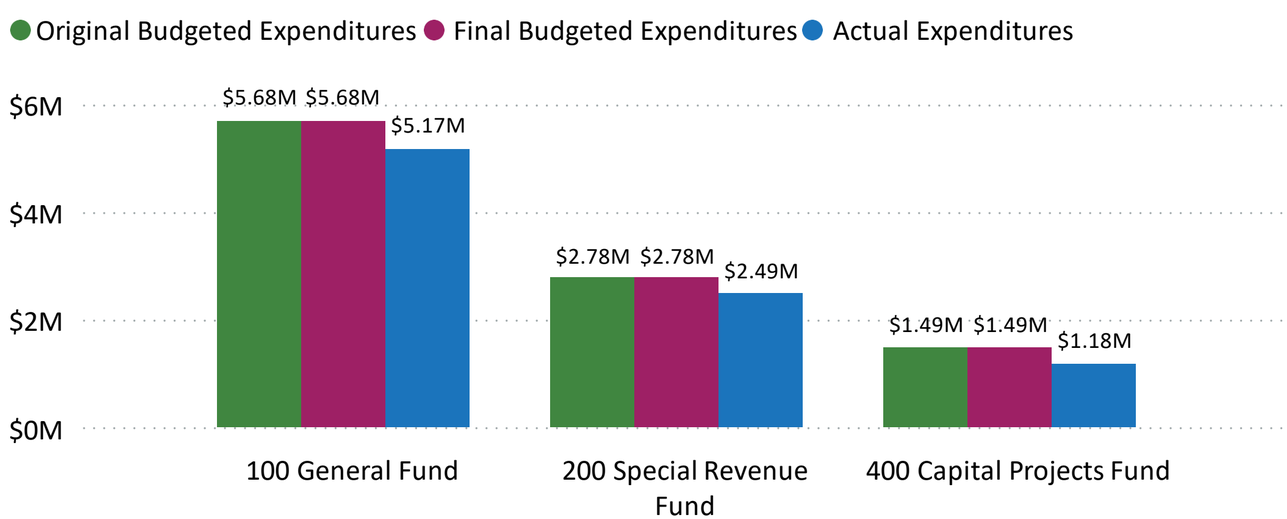
Revenue Source by Fund



Expenditure by Source/Function



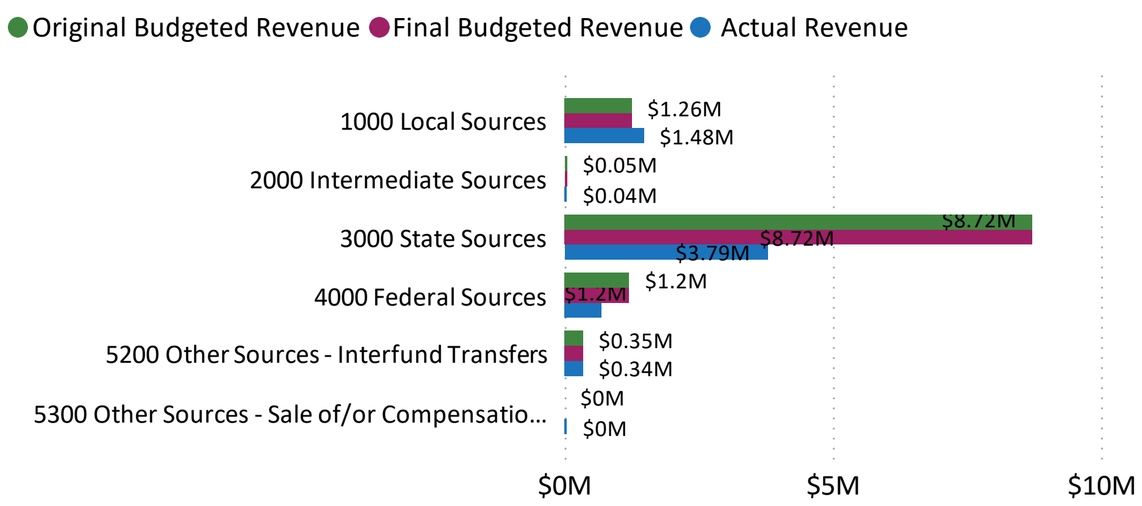
Expenditure Function by Fund



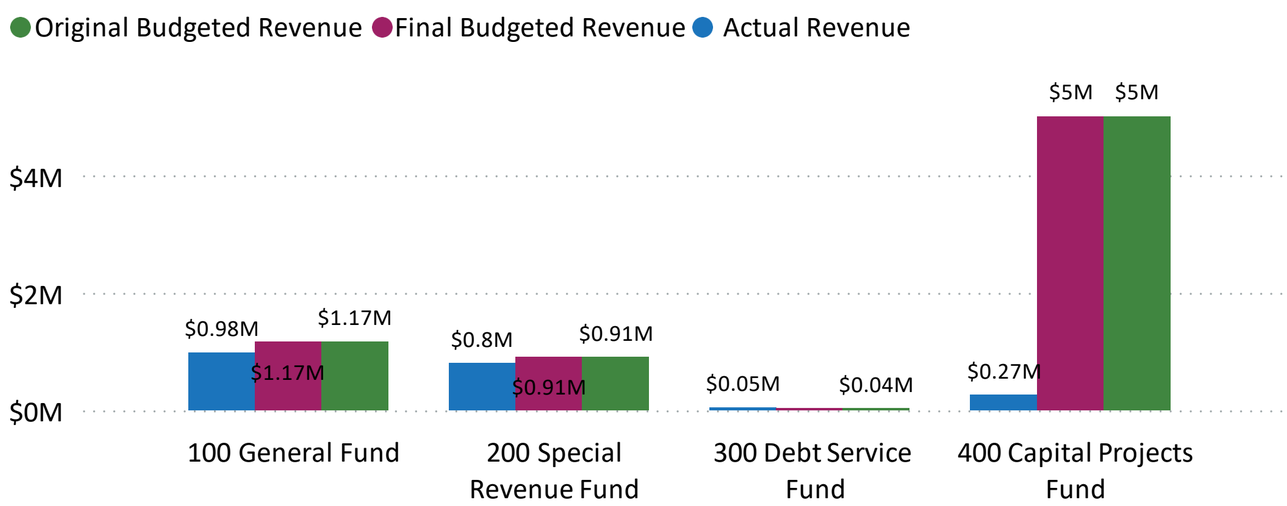
Budget to Actuals

2000 Glendale SD 77

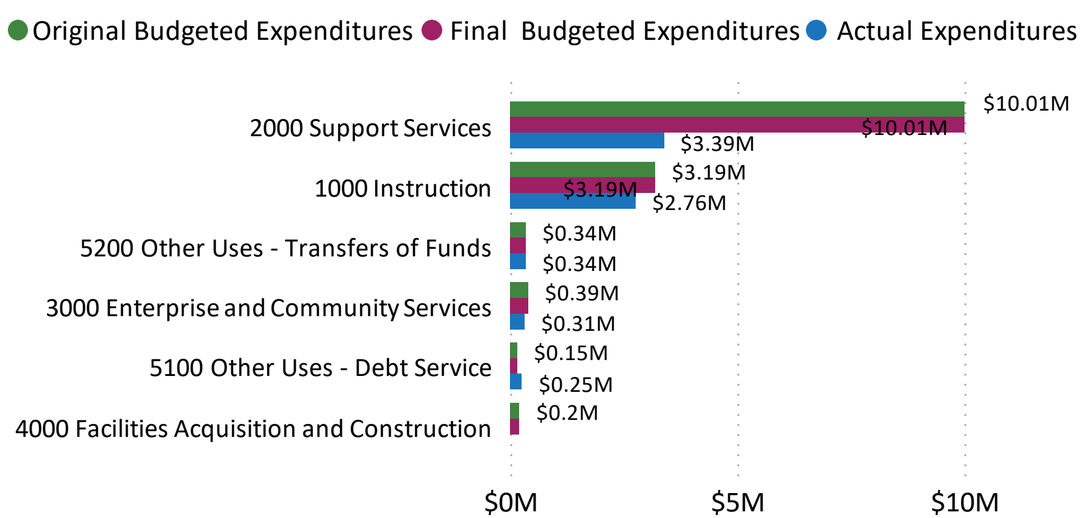
Revenue by Source/Function



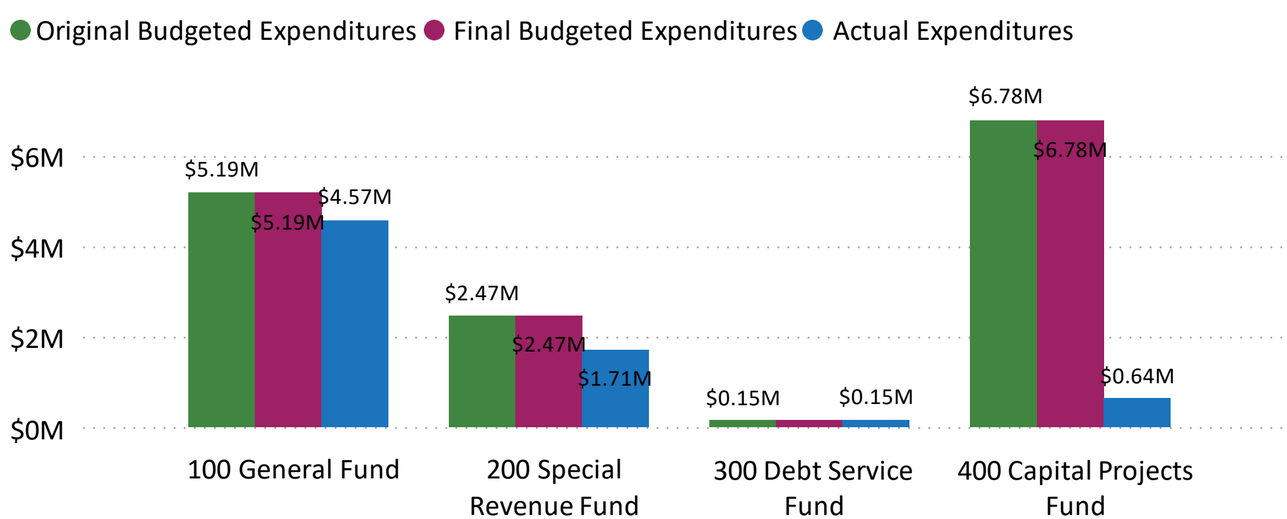
Revenue Source by Fund



Expenditure by Source/Function



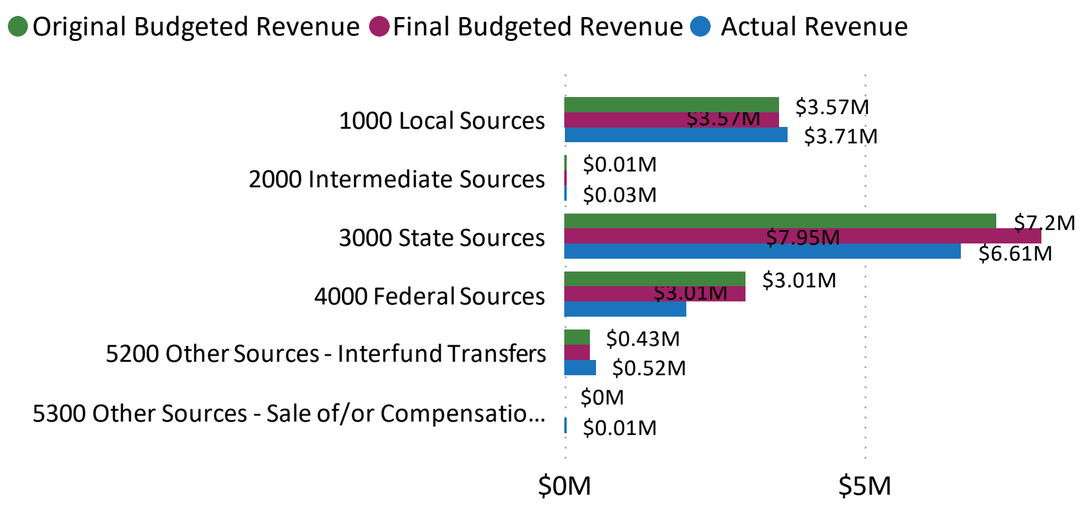
Expenditure Function by Fund



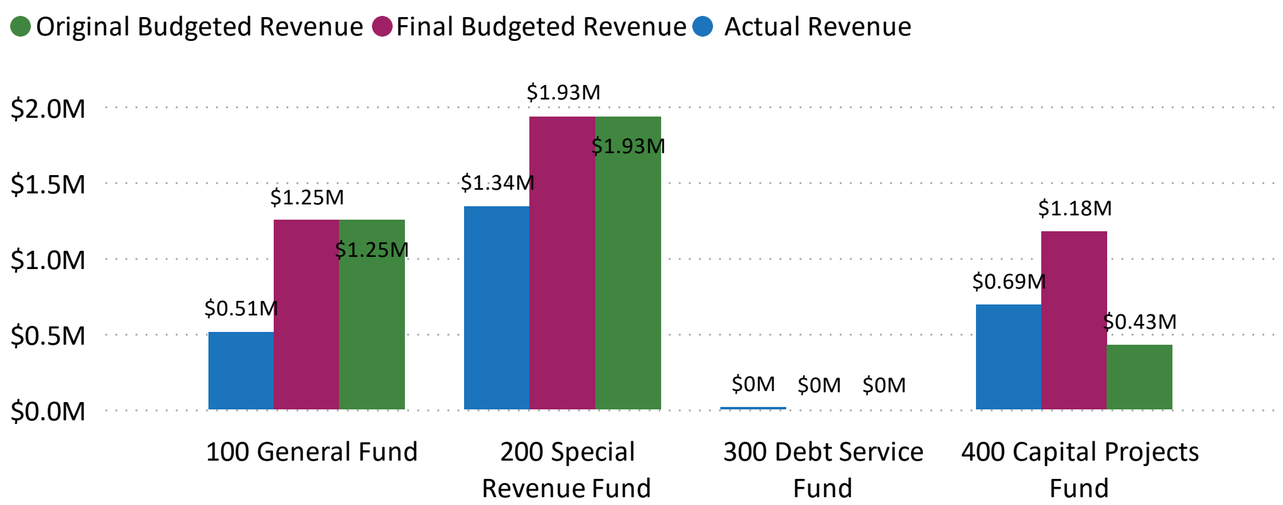
Budget to Actuals

2001 Reedsport SD 105

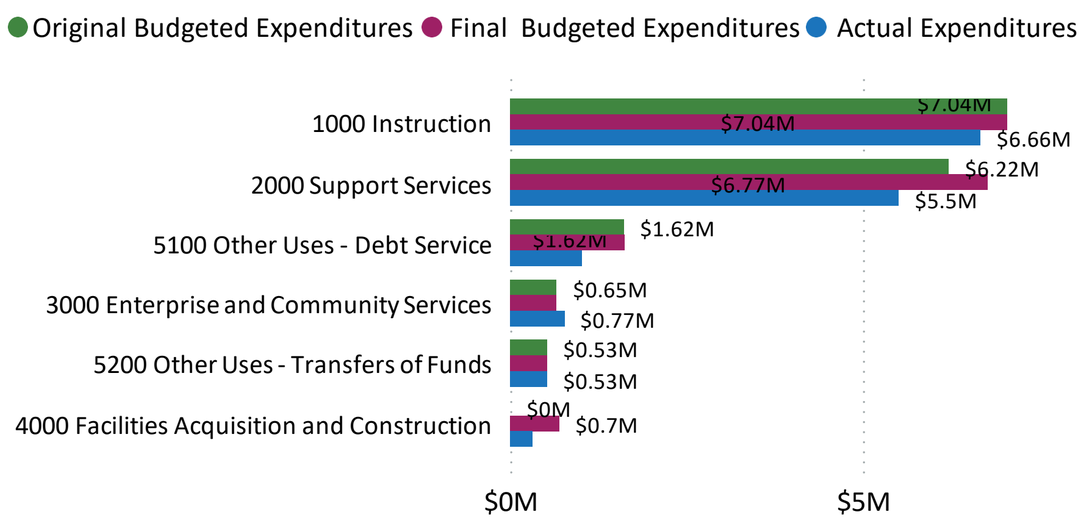
Revenue by Source/Function



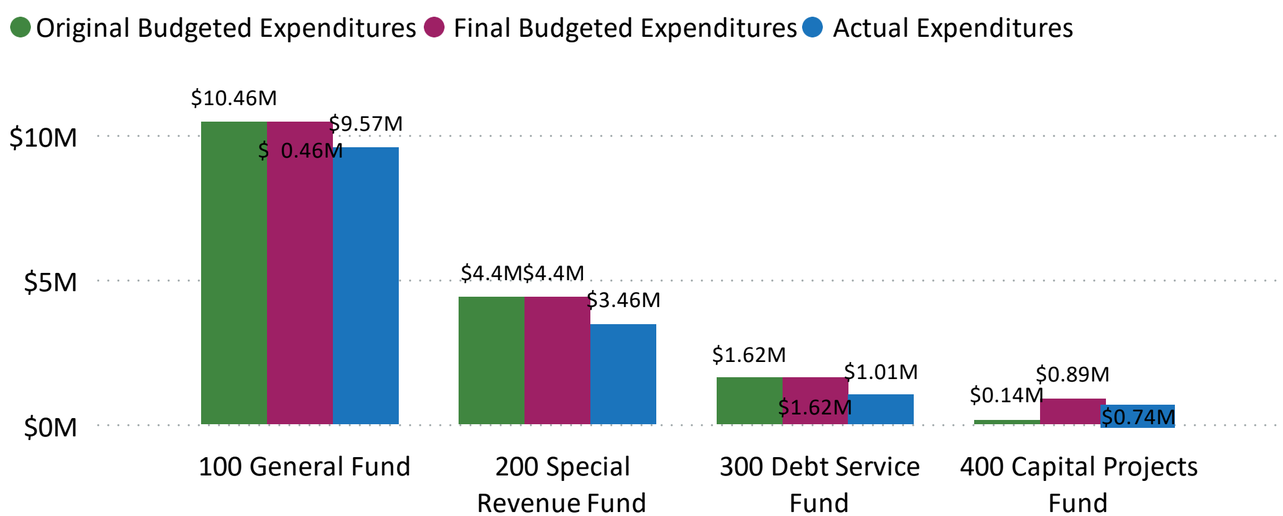
Revenue Source by Fund



Expenditure by Source/Function



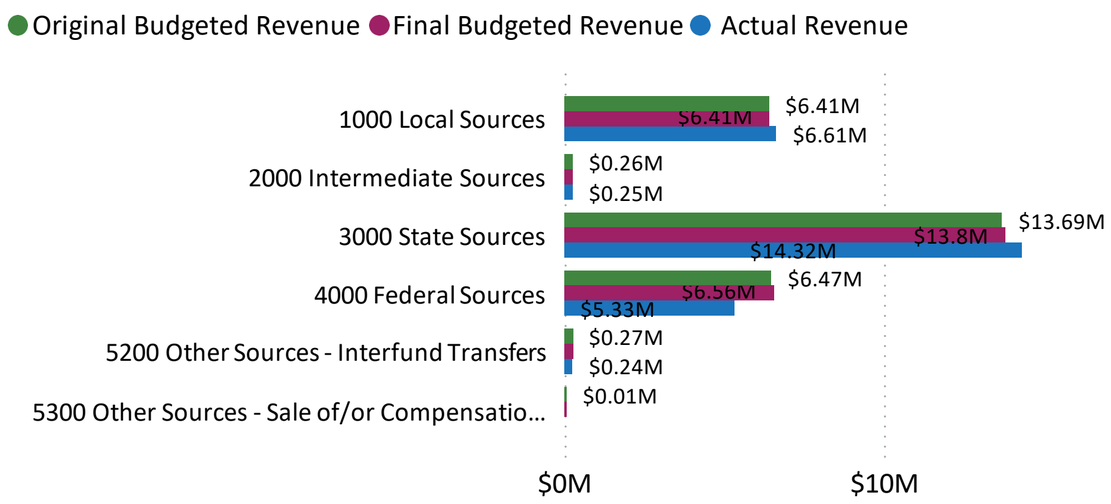
Expenditure Function by Fund



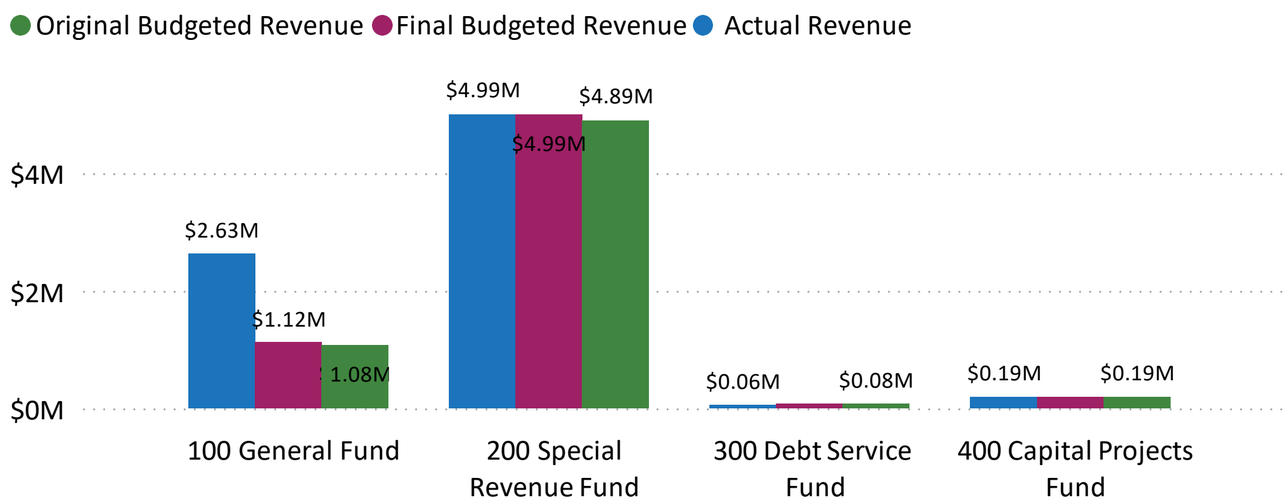
Budget to Actuals

2002 Winston-Dillard SD 116

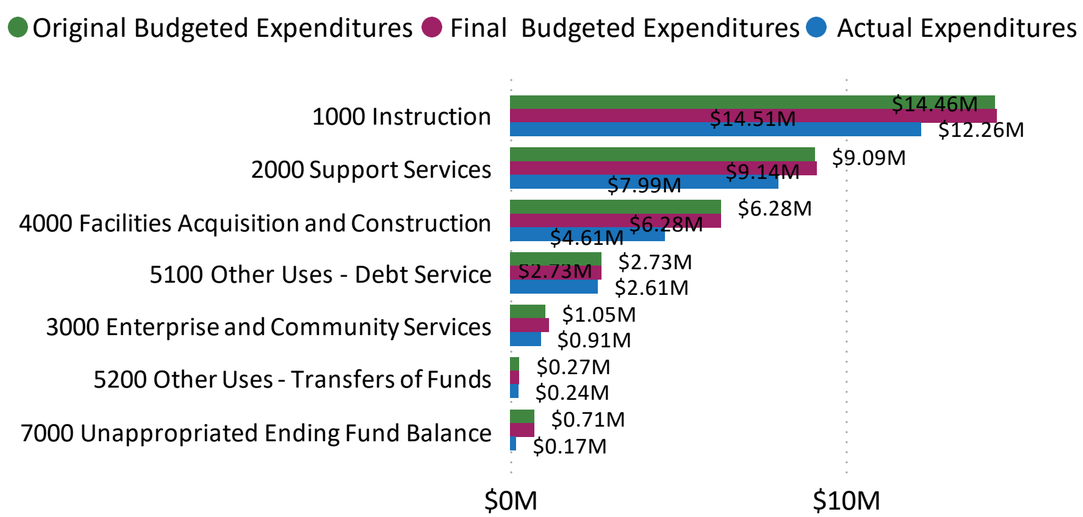
Revenue by Source/Function



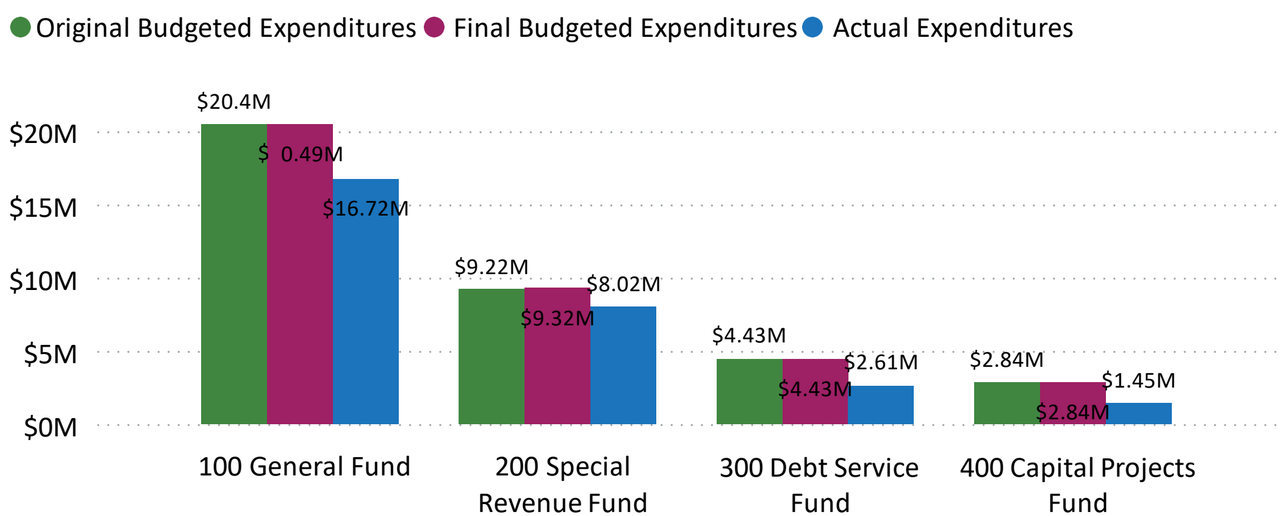
Revenue Source by Fund



Expenditure by Source/Function



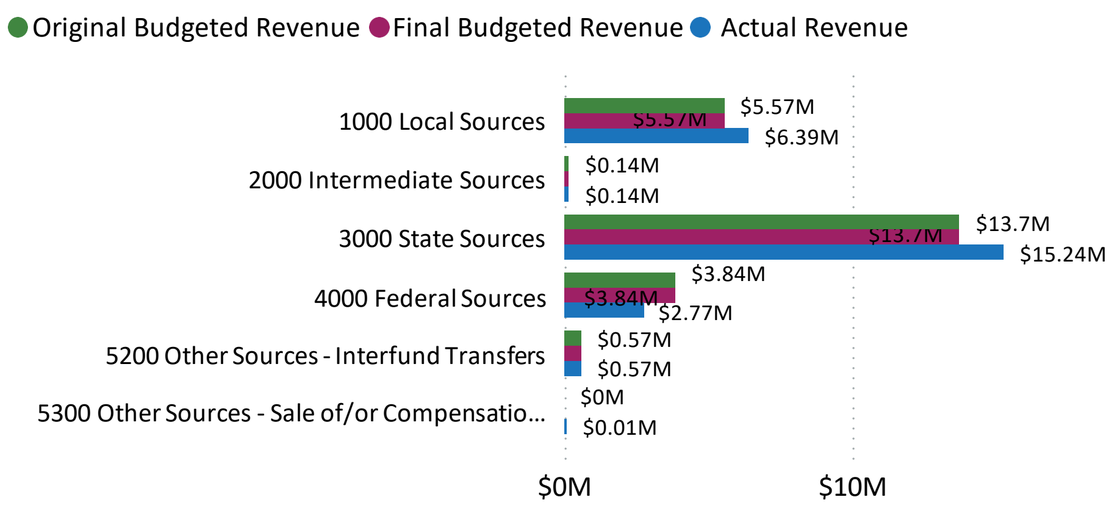
Expenditure Function by Fund



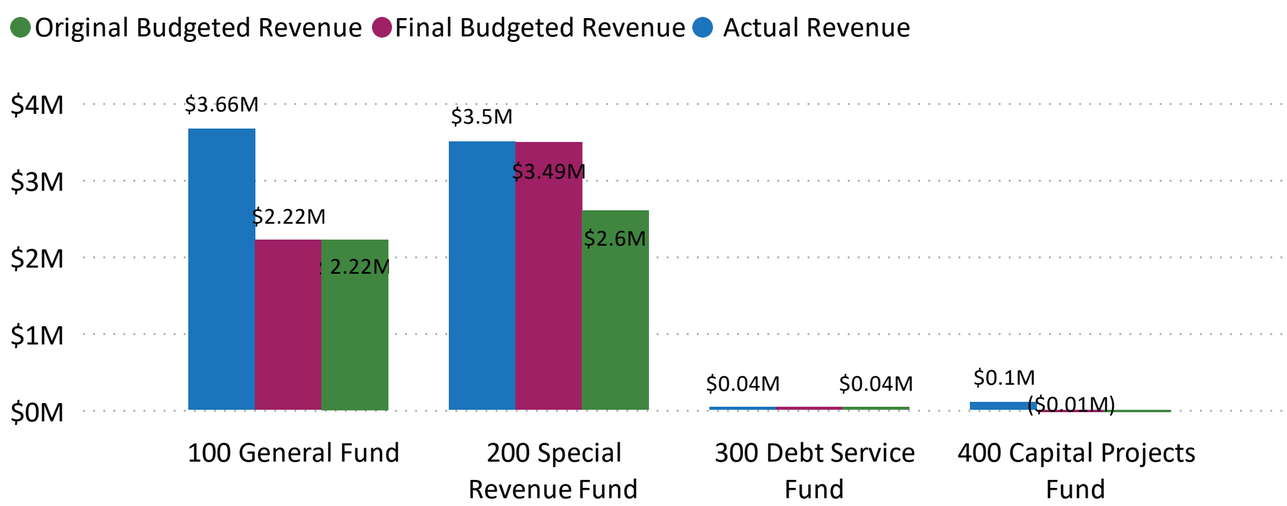
Budget to Actuals

2003 Sutherlin SD 130

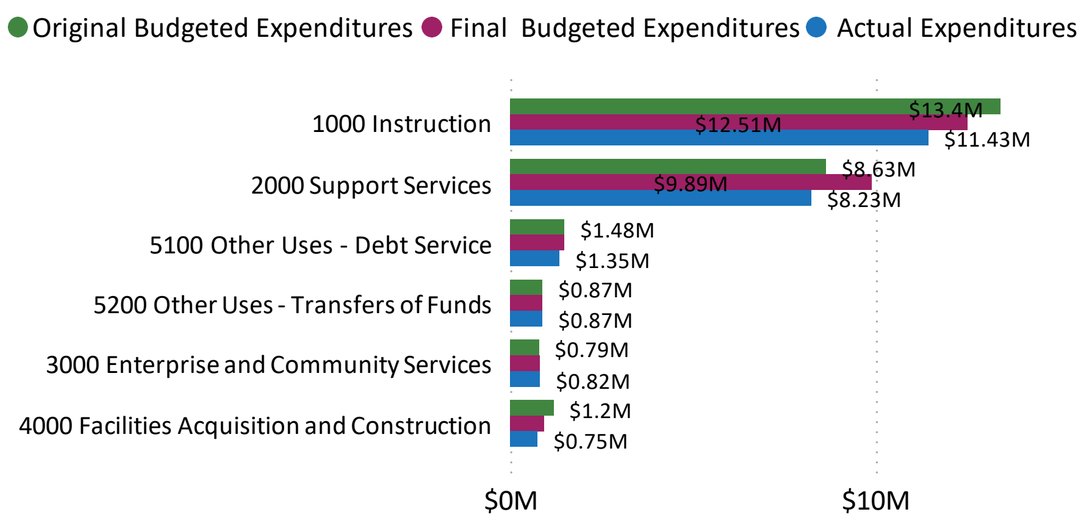
Revenue by Source/Function



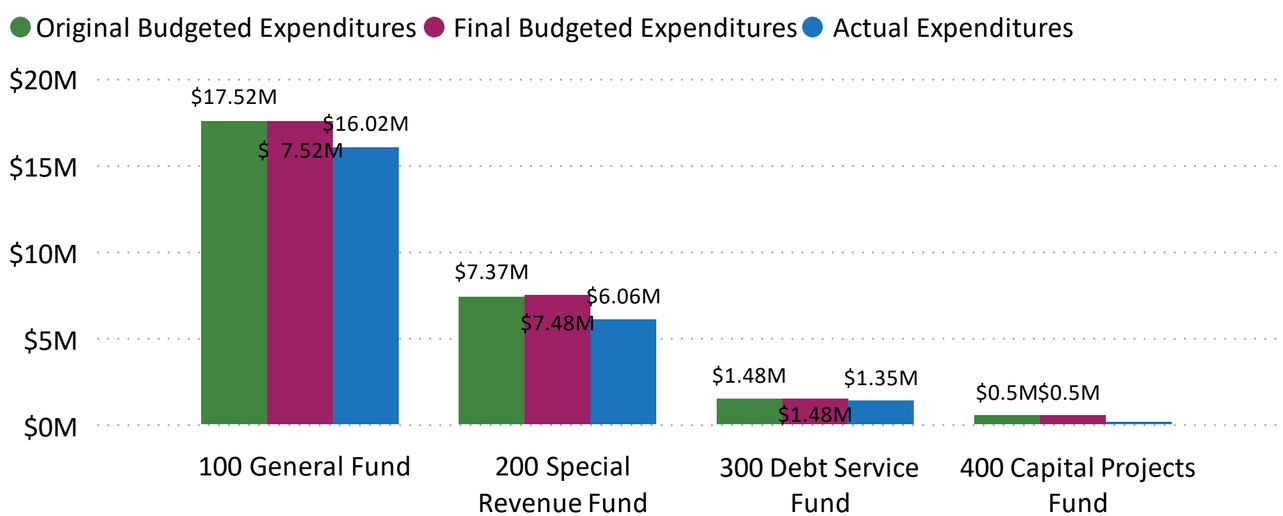
Revenue Source by Fund



Expenditure by Source/Function



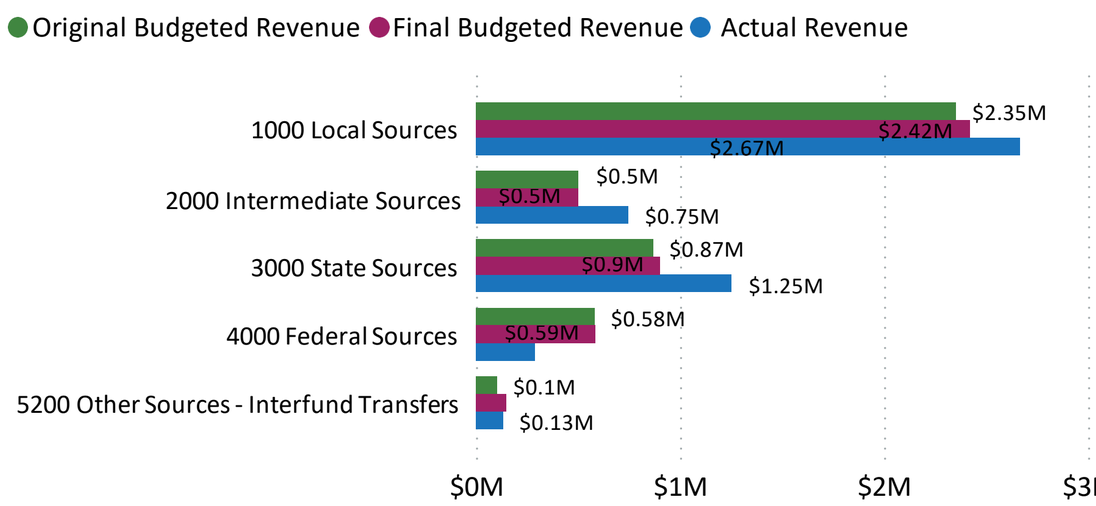
Expenditure Function by Fund



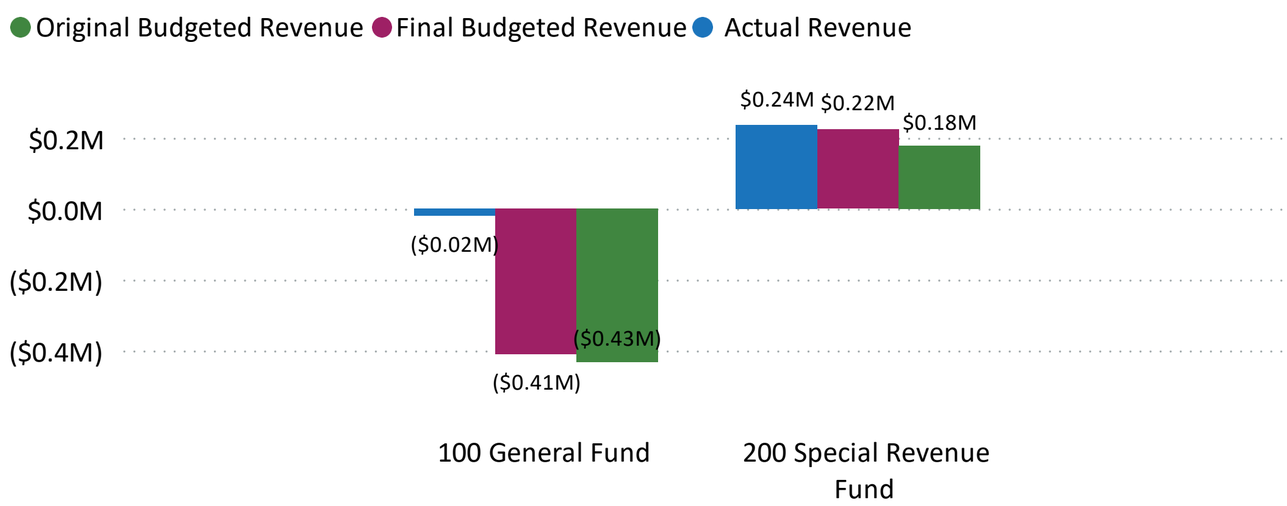
Budget to Actuals

2005 Arlington SD 3

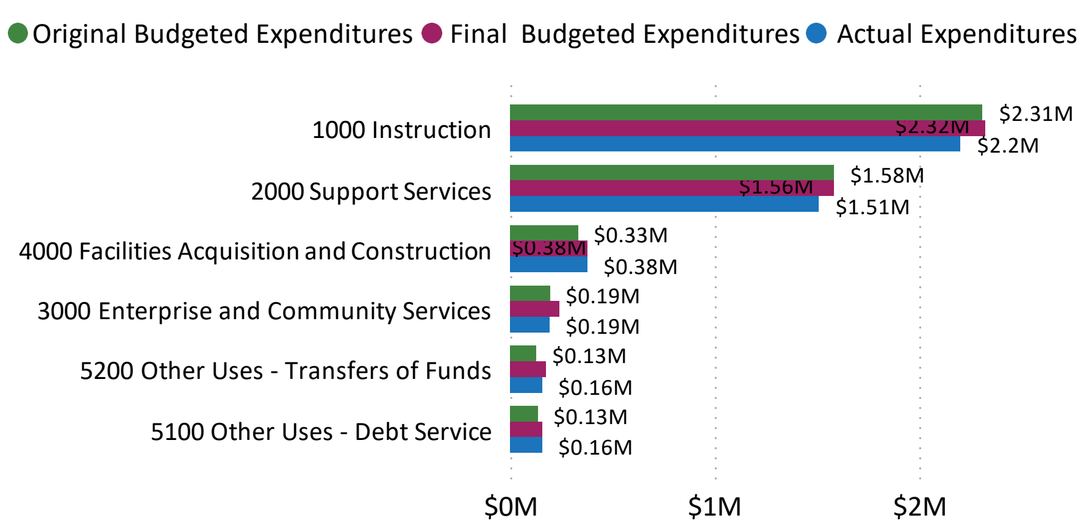
Revenue by Source/Function



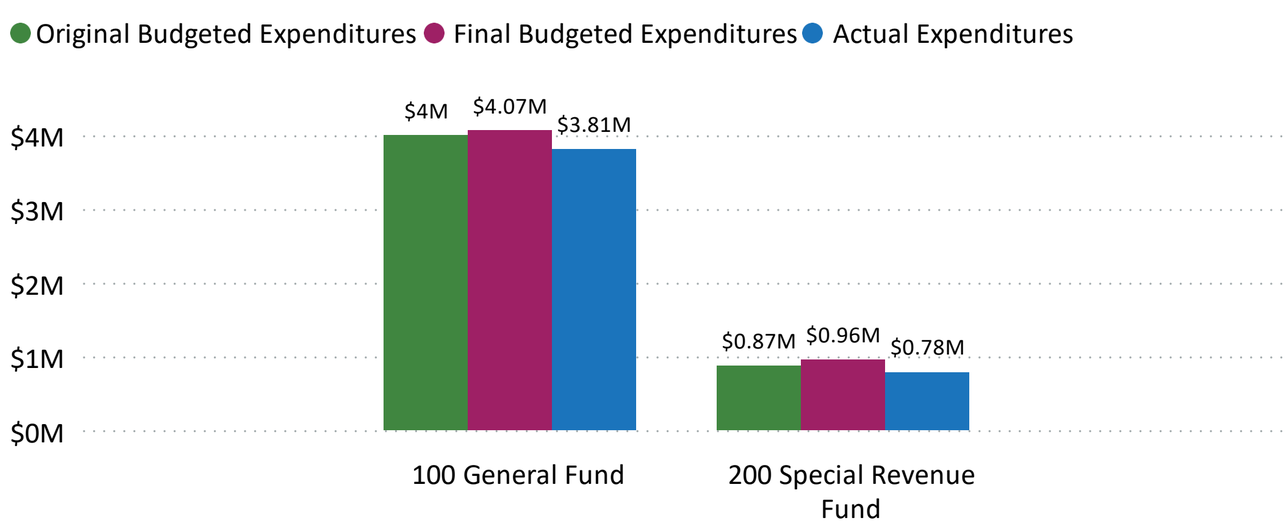
Revenue Source by Fund



Expenditure by Source/Function



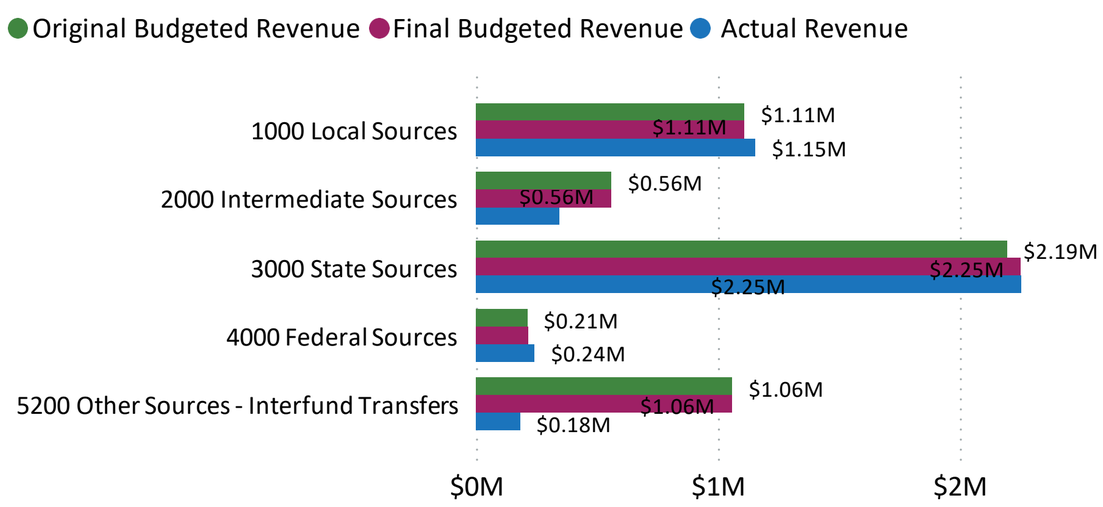
Expenditure Function by Fund



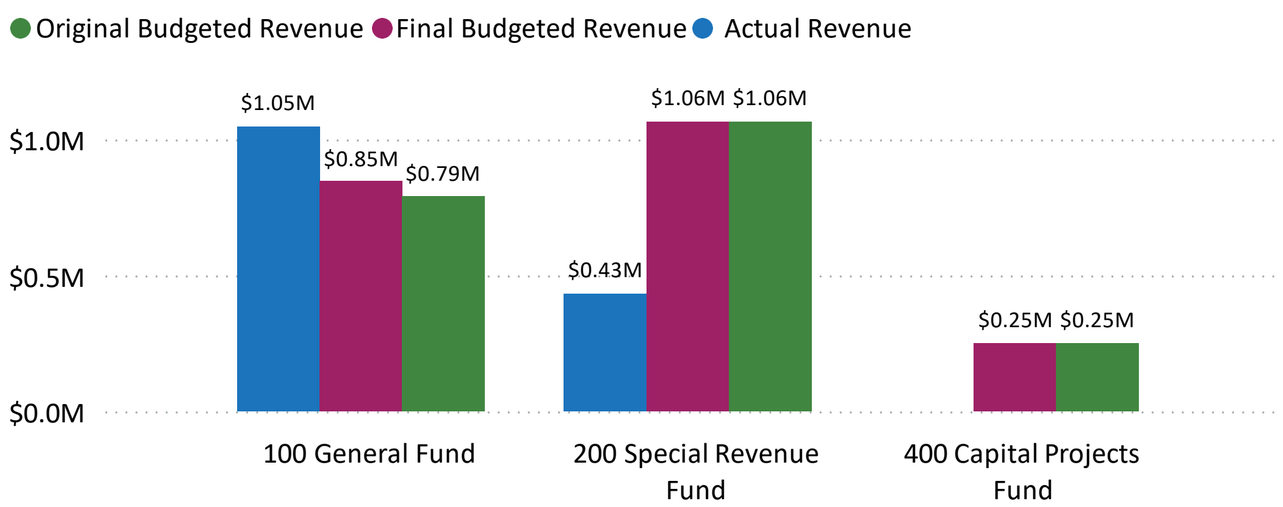
Budget to Actuals

2006 Condon SD 25J

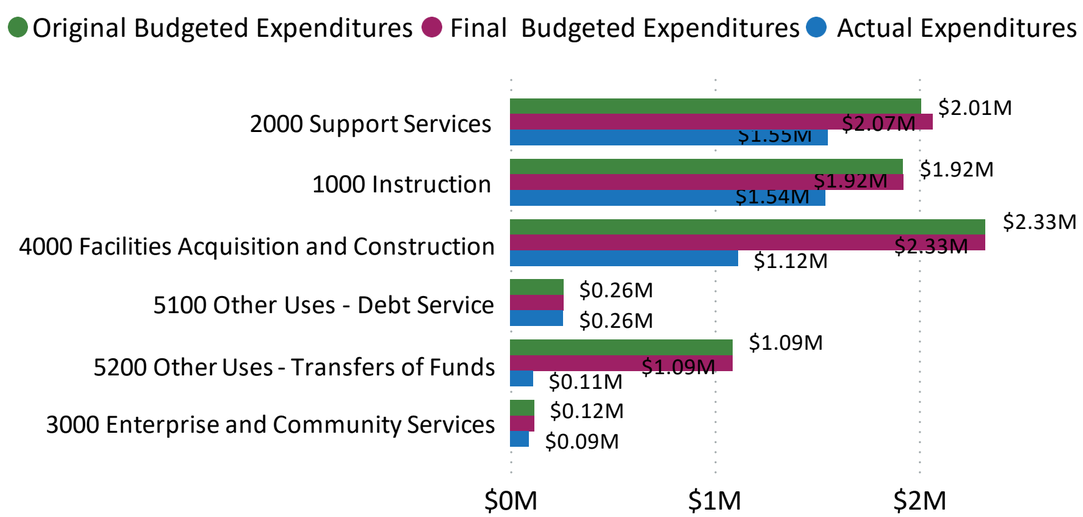
Revenue by Source/Function



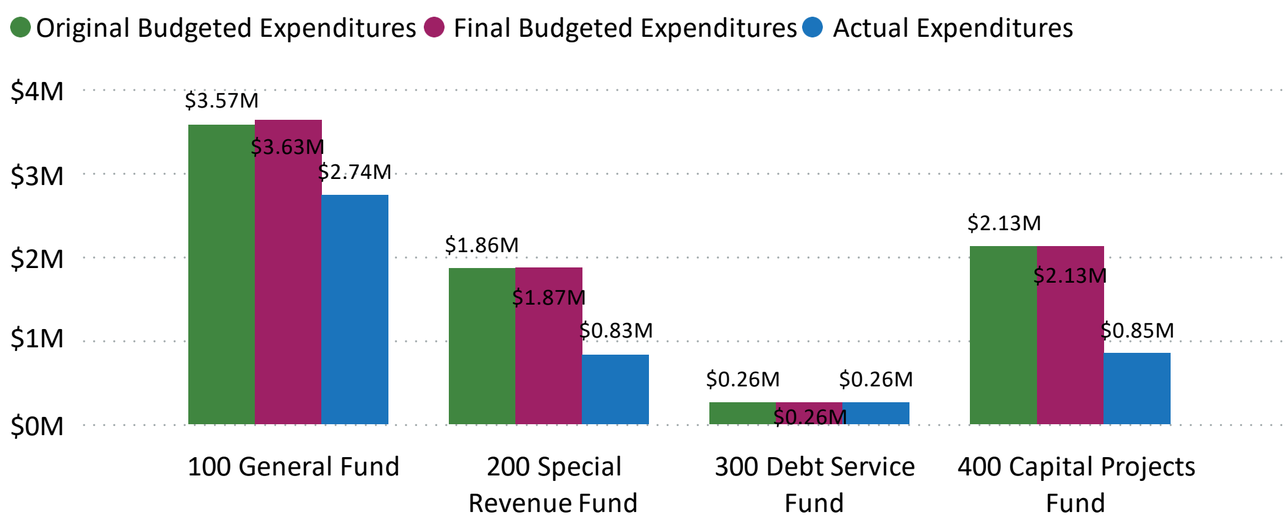
Revenue Source by Fund



Expenditure by Source/Function



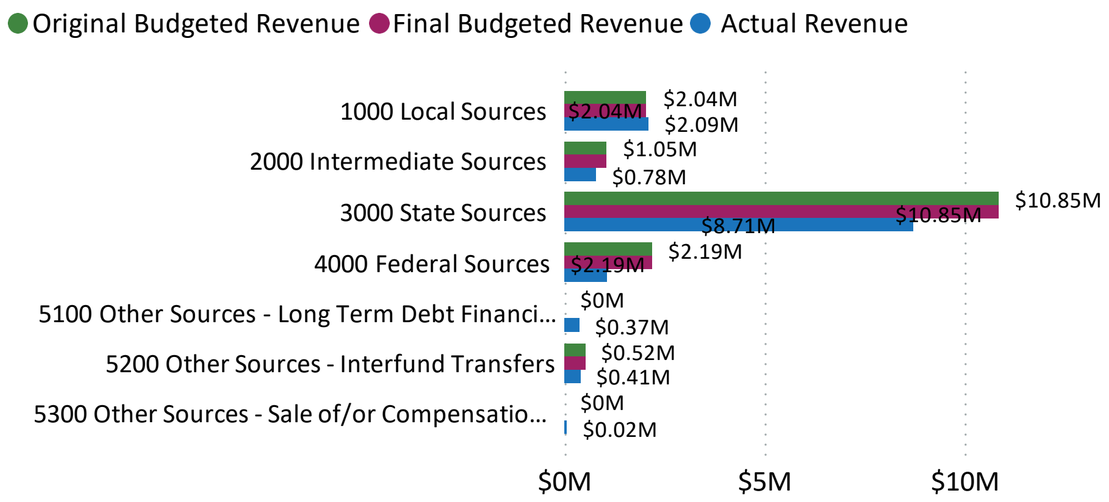
Expenditure Function by Fund



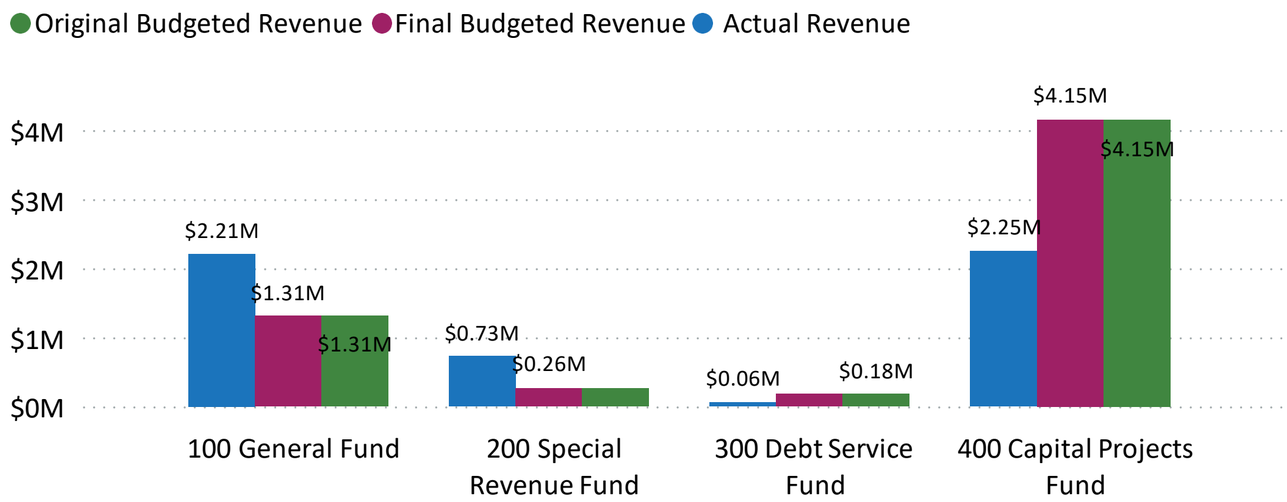
Budget to Actuals

2008 John Day SD 3

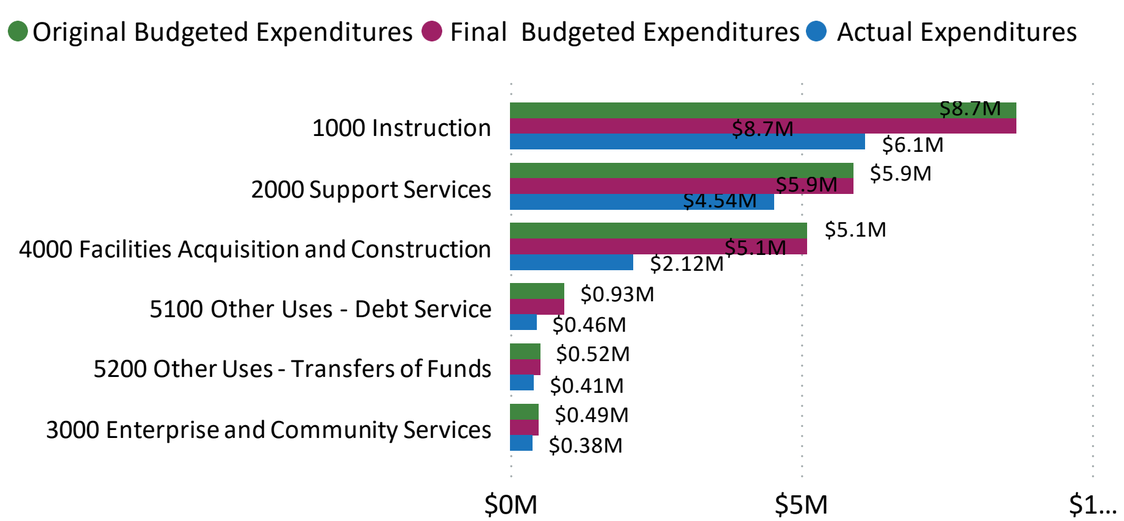
Revenue by Source/Function



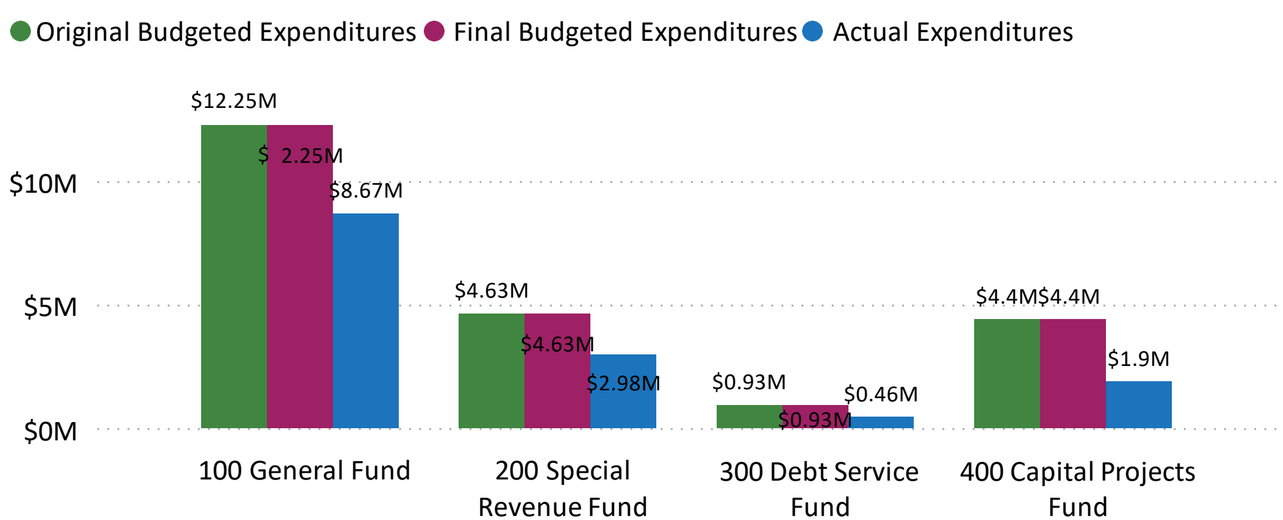
Revenue Source by Fund



Expenditure by Source/Function



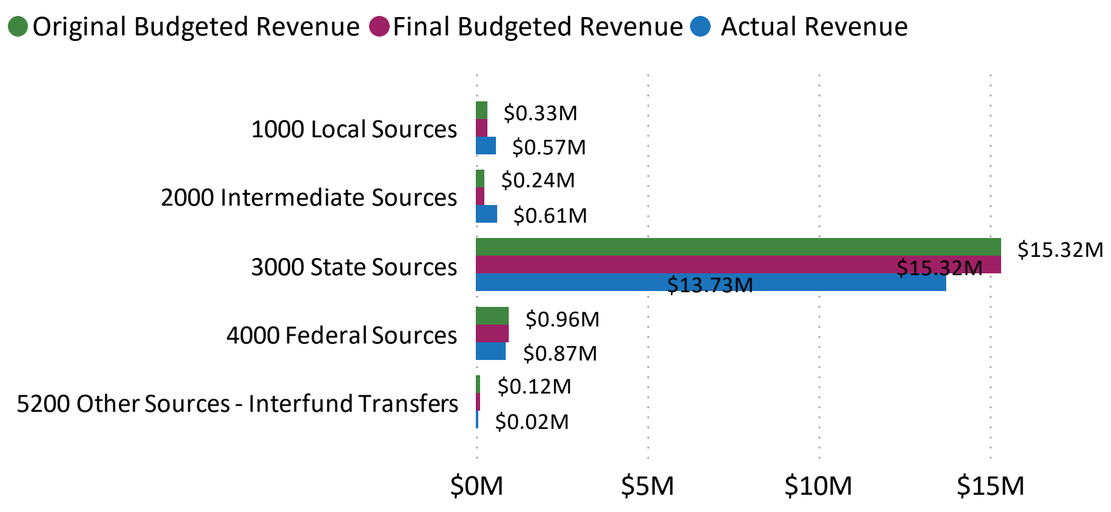
Expenditure Function by Fund



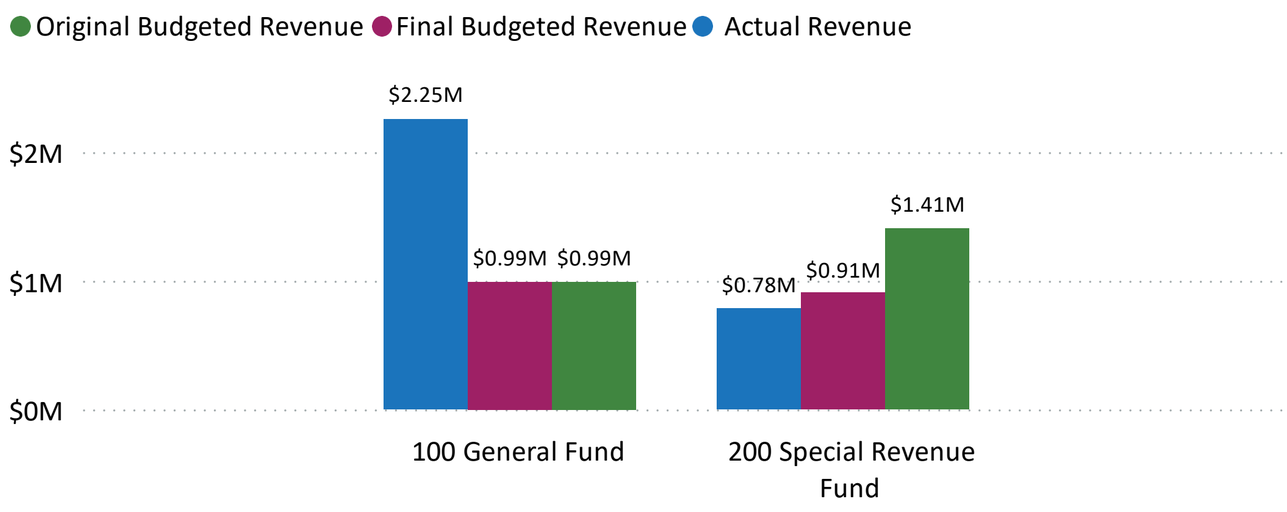
Budget to Actuals

2009 Prairie City SD 4

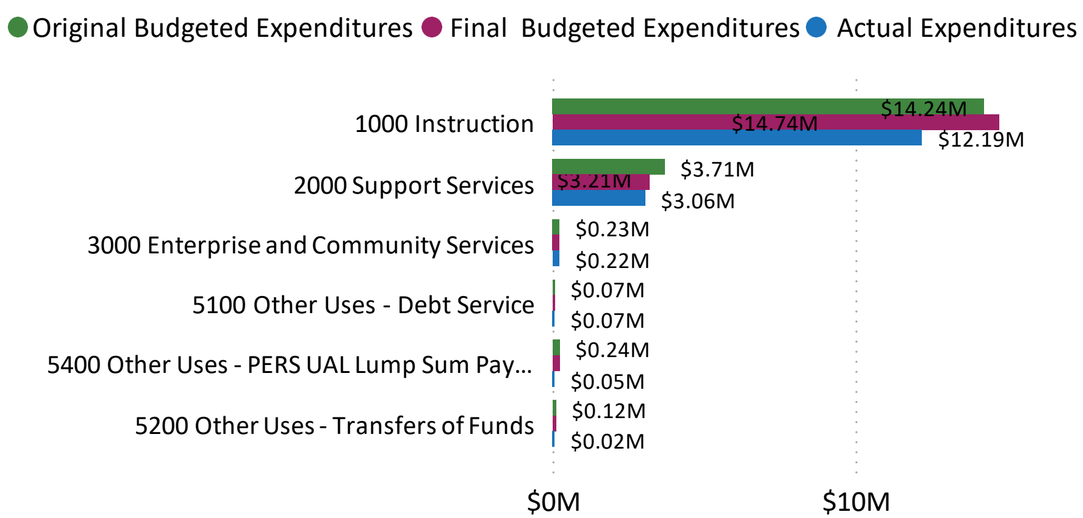
Revenue by Source/Function



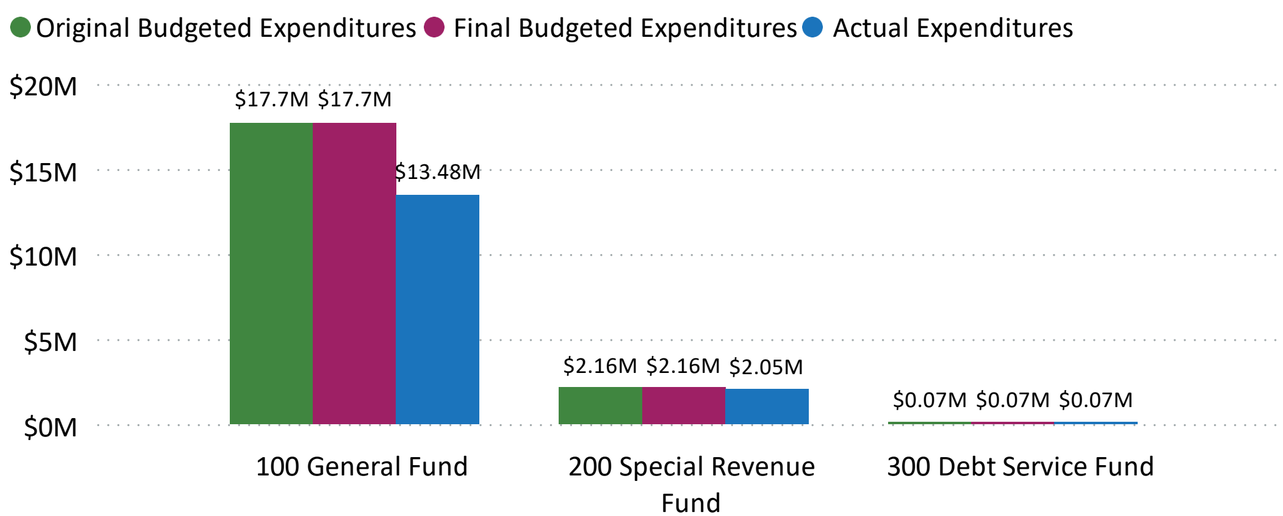
Revenue Source by Fund



Expenditure by Source/Function



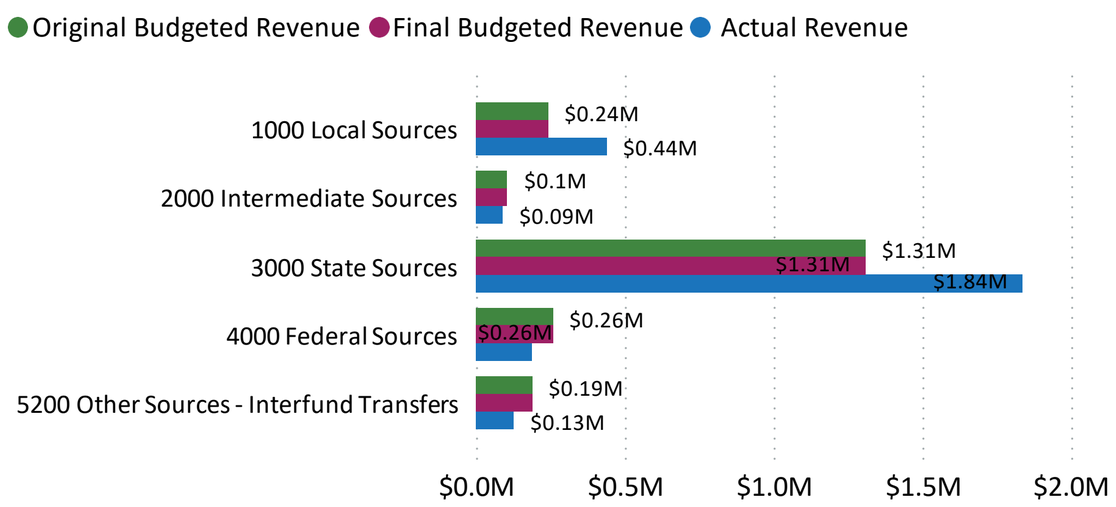
Expenditure Function by Fund



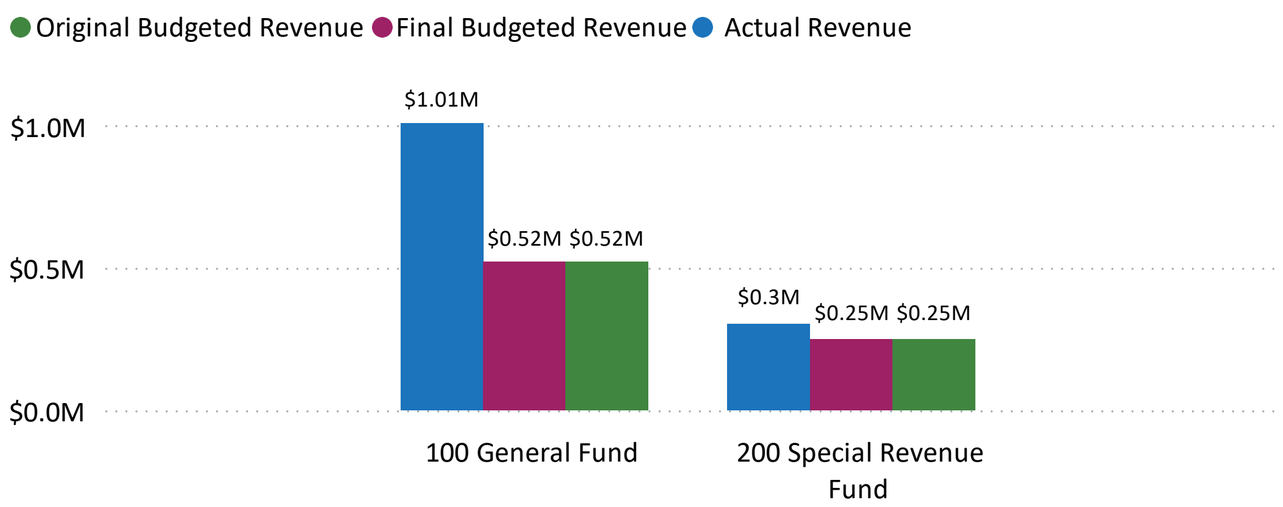
Budget to Actuals

2010 Monument SD 8

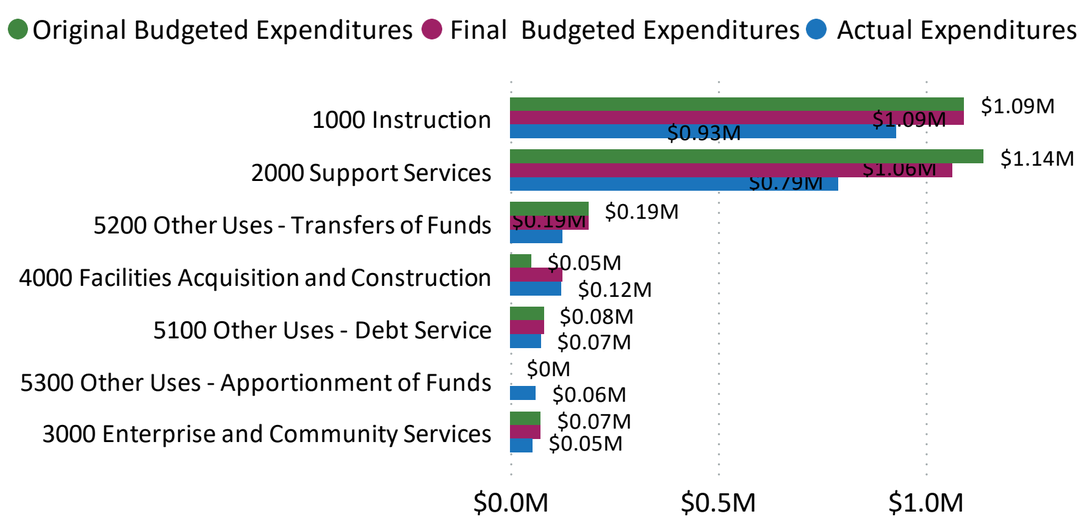
Revenue by Source/Function



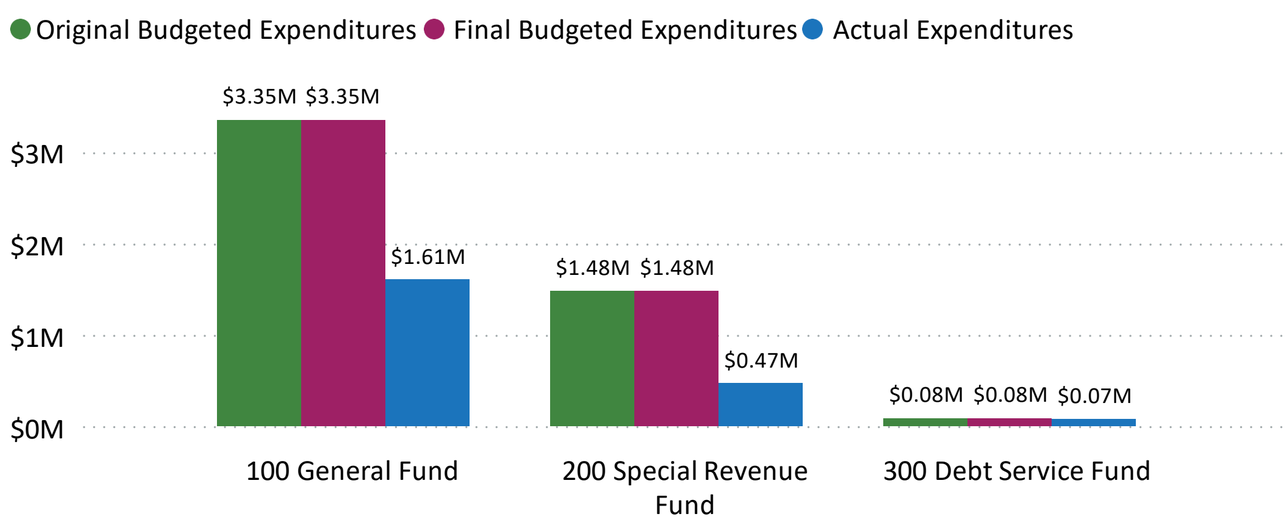
Revenue Source by Fund



Expenditure by Source/Function



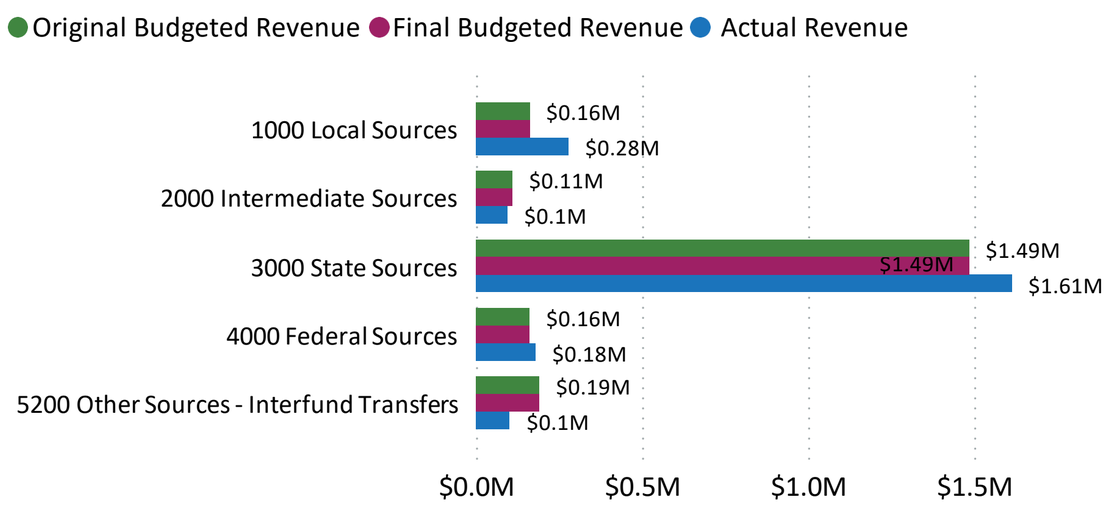
Expenditure Function by Fund



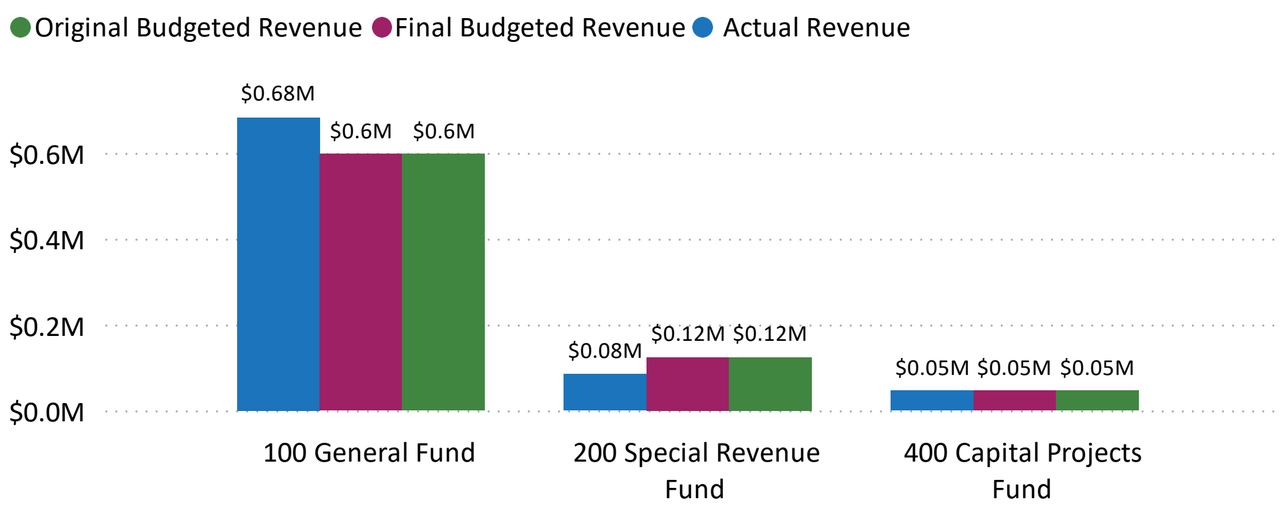
Budget to Actuals

2011 Dayville SD 16J

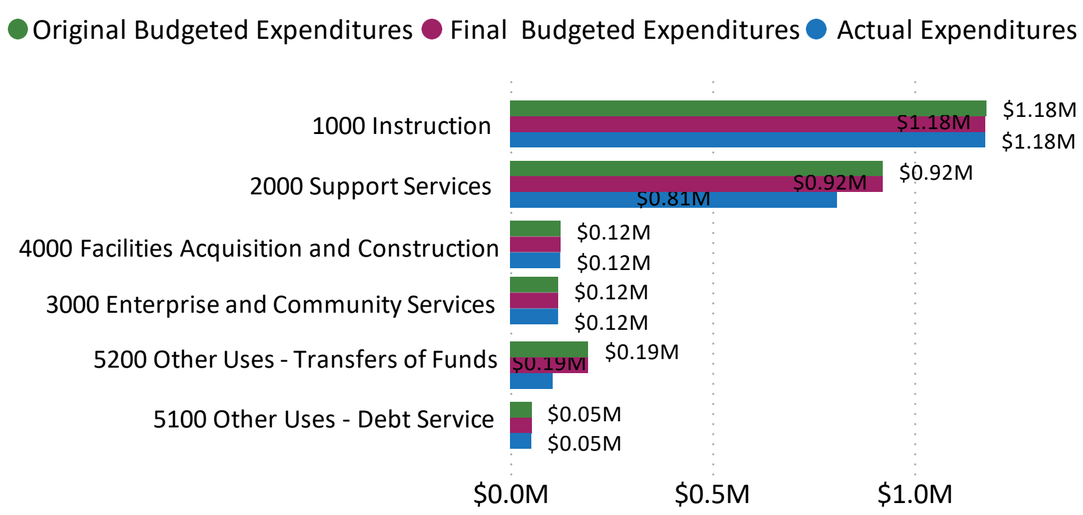
Revenue by Source/Function



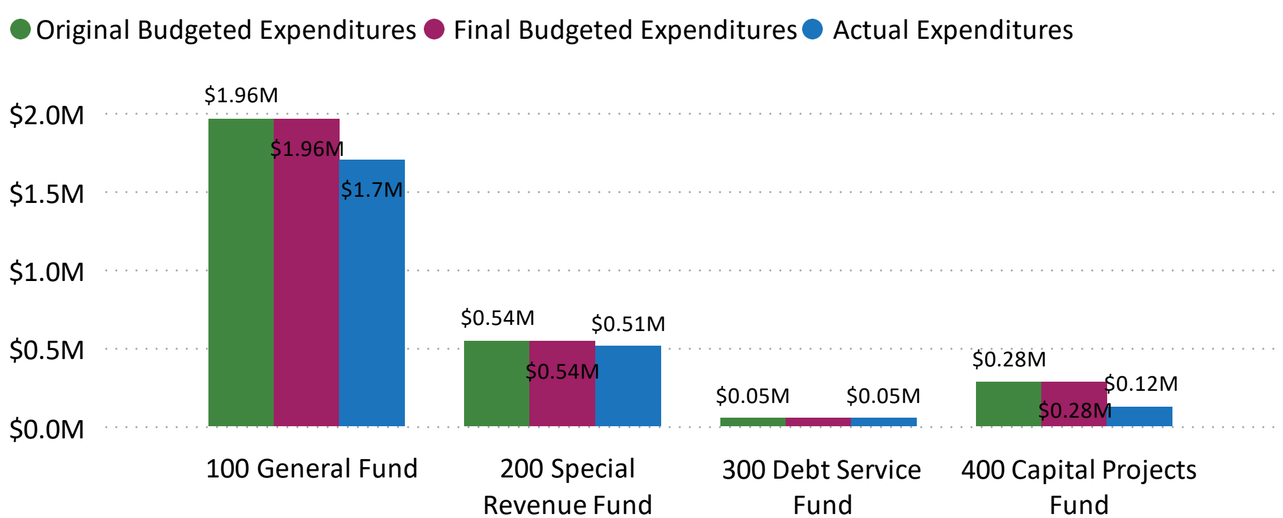
Revenue Source by Fund



Expenditure by Source/Function



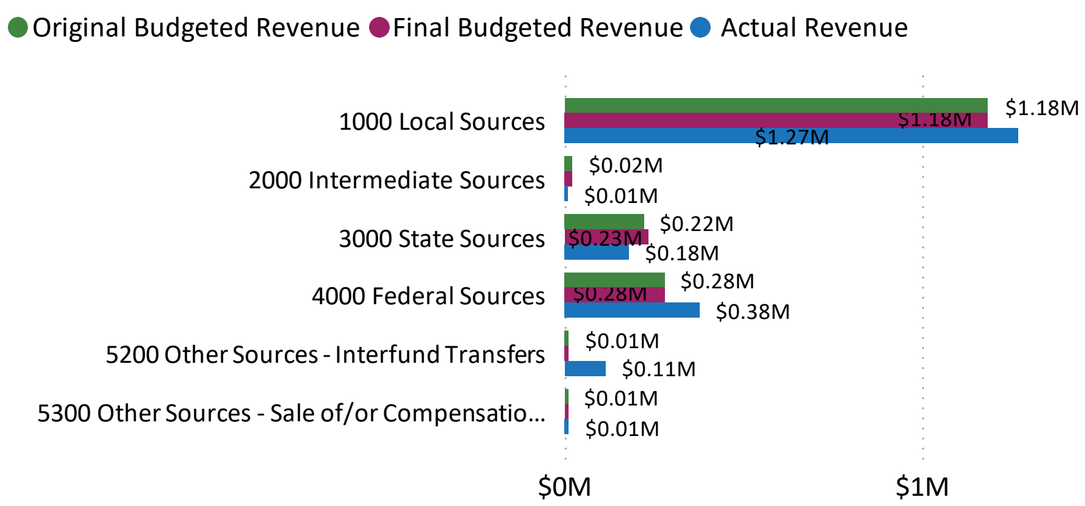
Expenditure Function by Fund



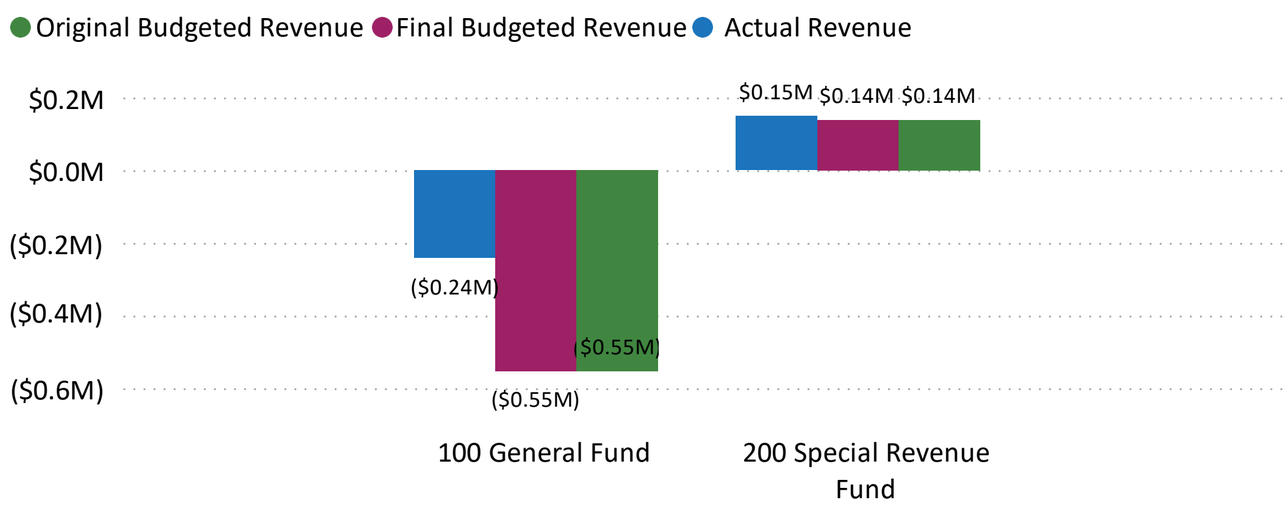
Budget to Actuals

2012 Long Creek SD 17

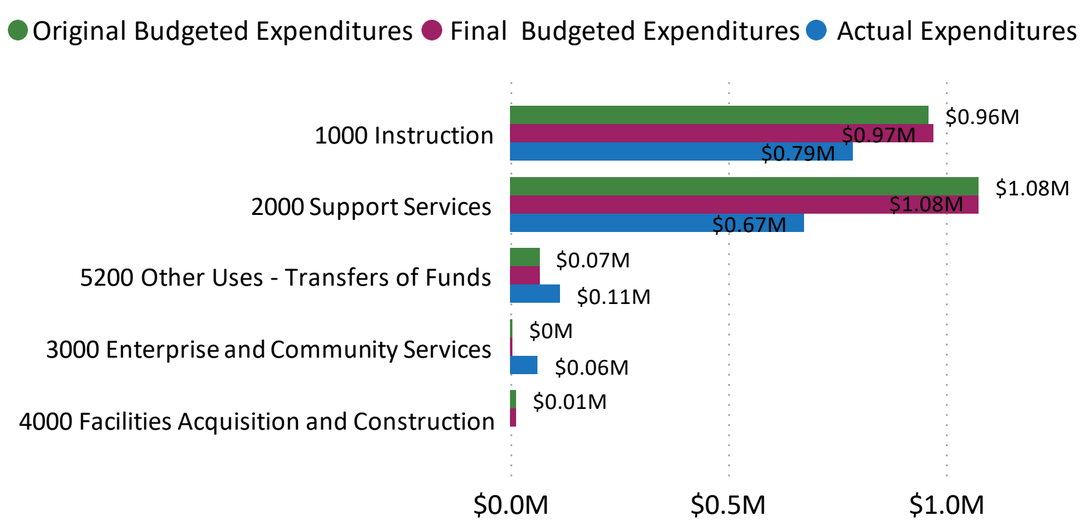
Revenue by Source/Function



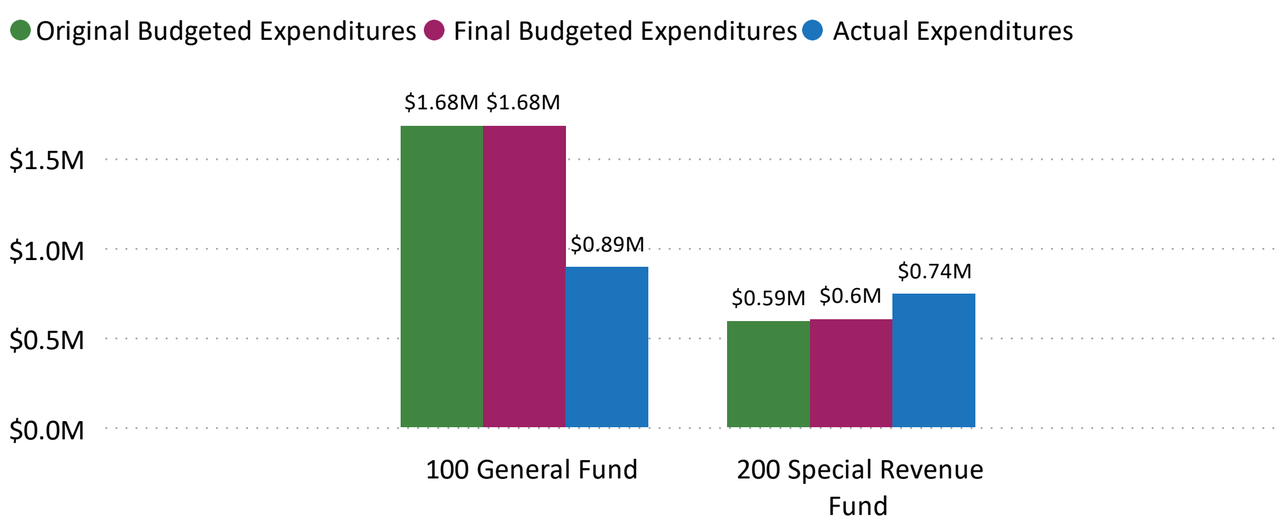
Revenue Source by Fund



Expenditure by Source/Function



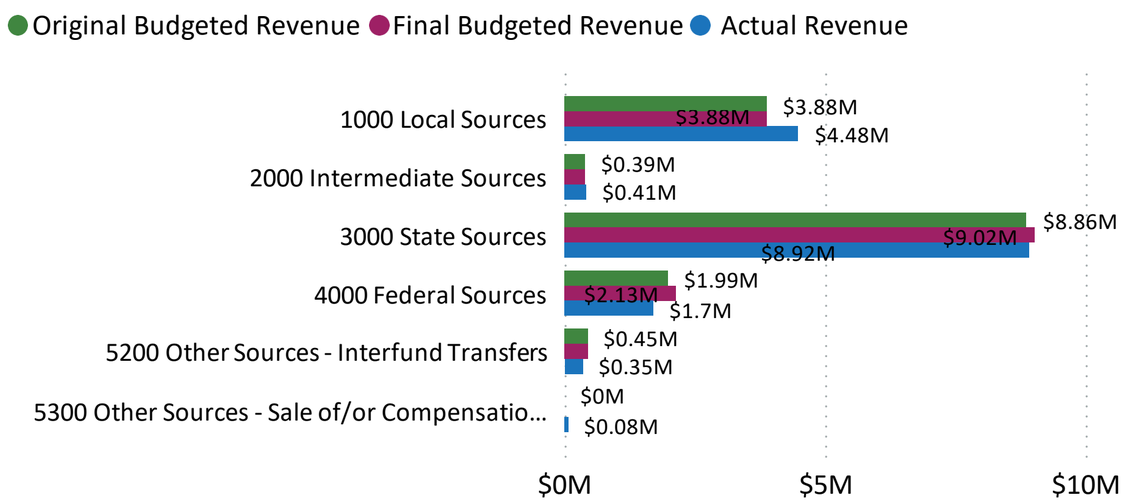
Expenditure Function by Fund



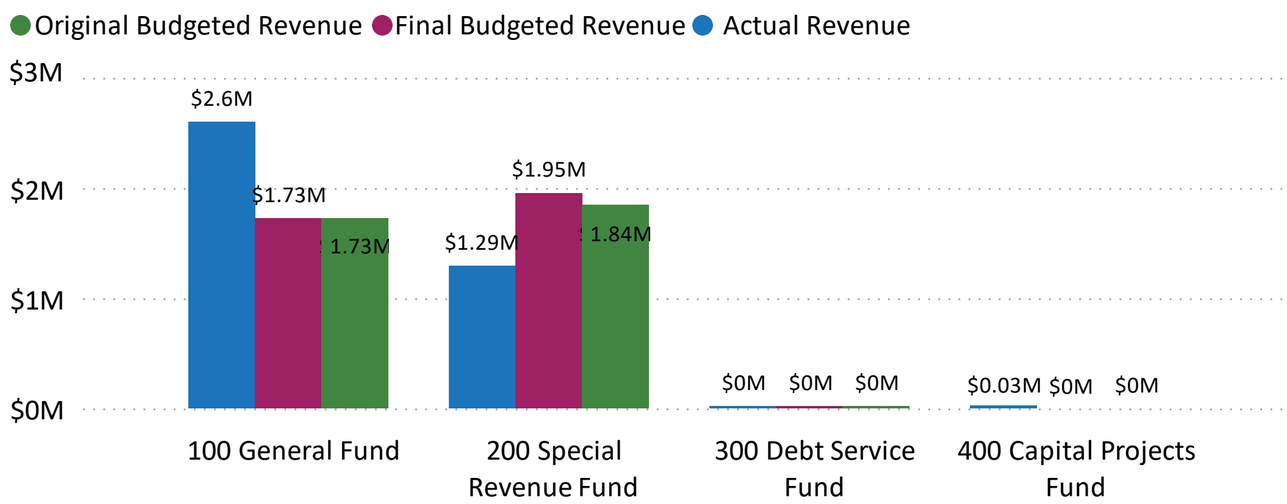
Budget to Actuals

2014 Harney County (Burns) SD 3

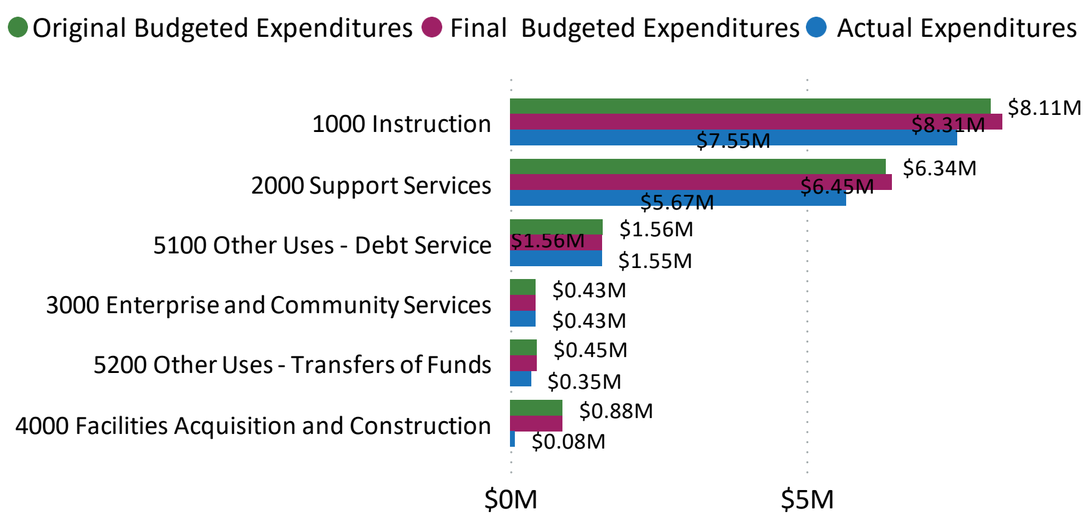
Revenue by Source/Function



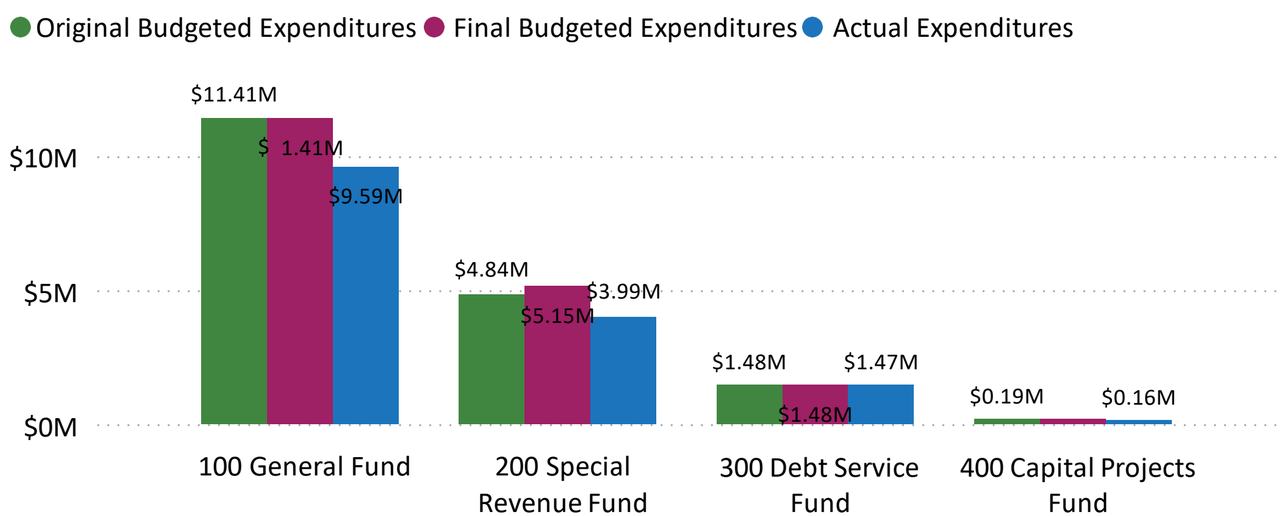
Revenue Source by Fund



Expenditure by Source/Function



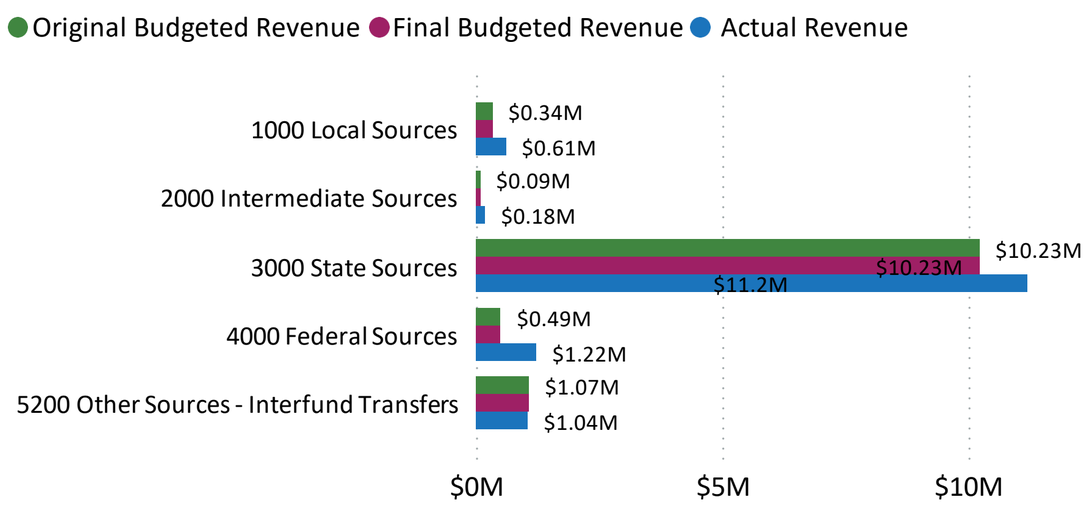
Expenditure Function by Fund



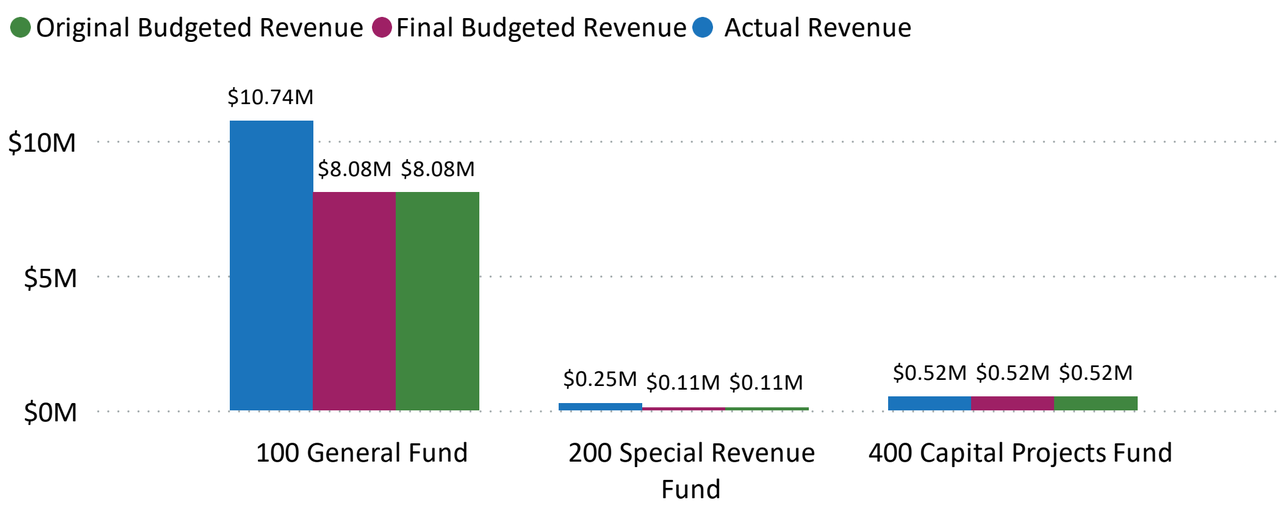
Budget to Actuals

2015 Harney County (Crane) SD 4

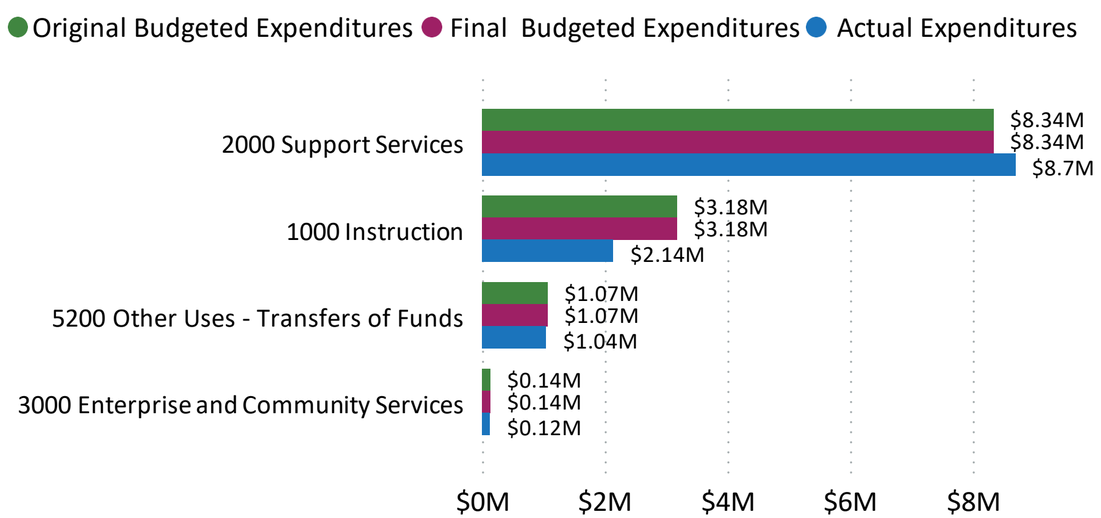
Revenue by Source/Function



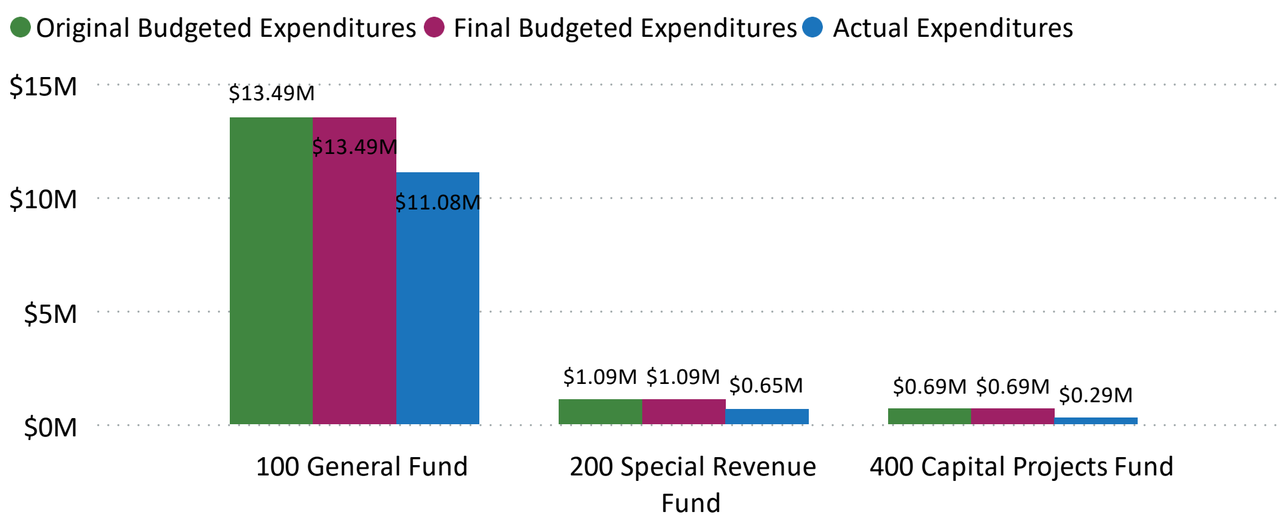
Revenue Source by Fund



Expenditure by Source/Function



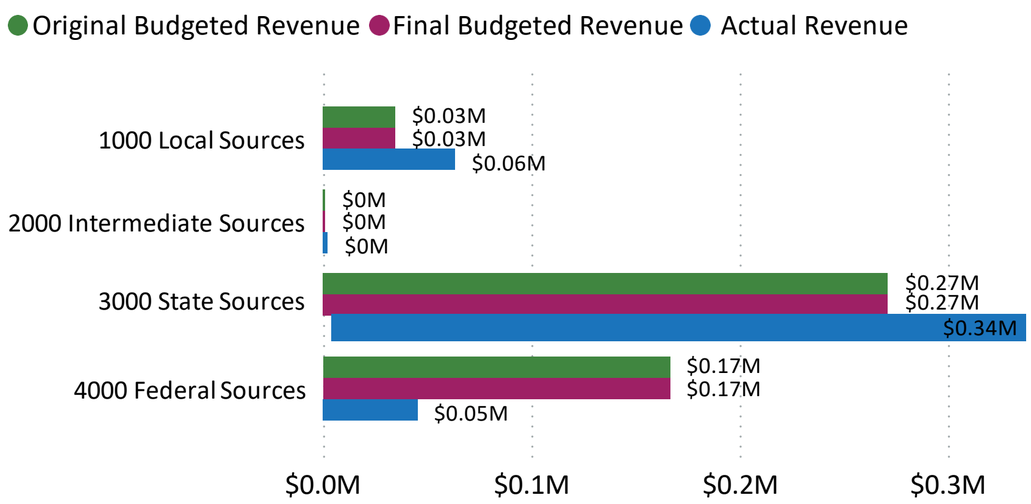
Expenditure Function by Fund



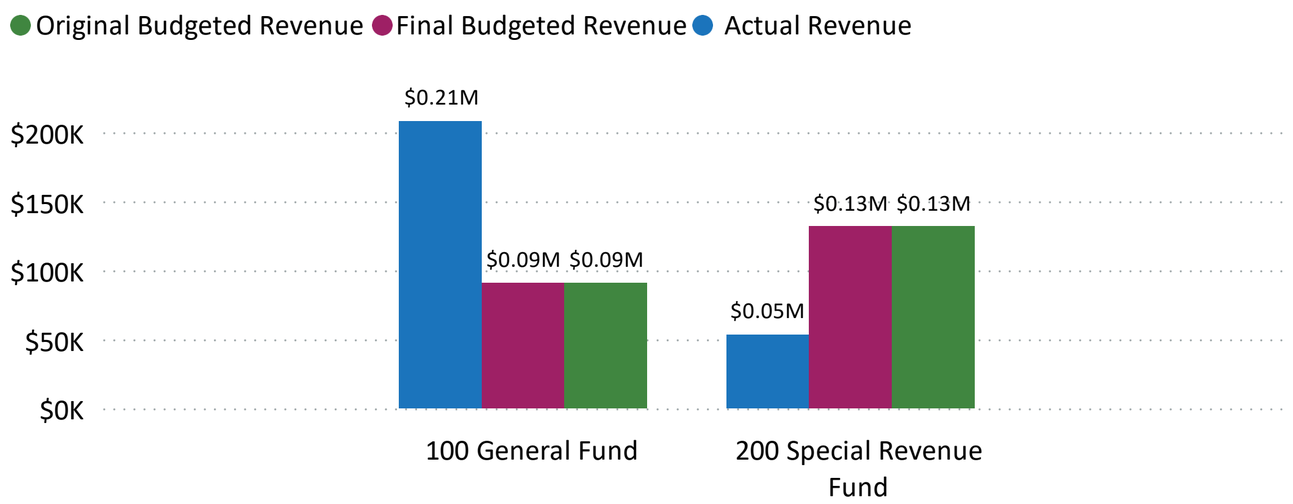
Budget to Actuals

2016 Pine Creek SD 5

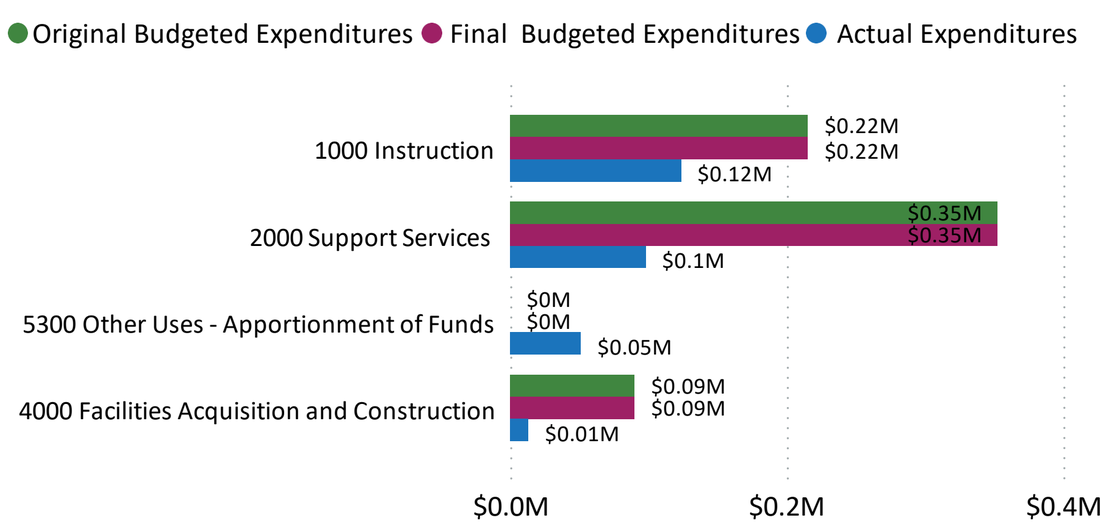
Revenue by Source/Function



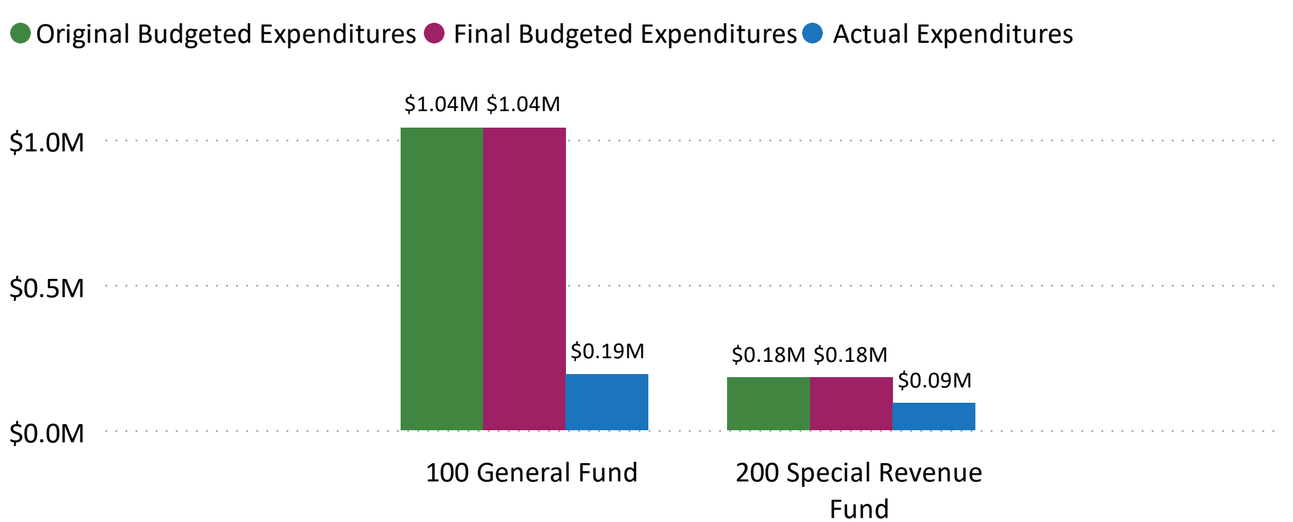
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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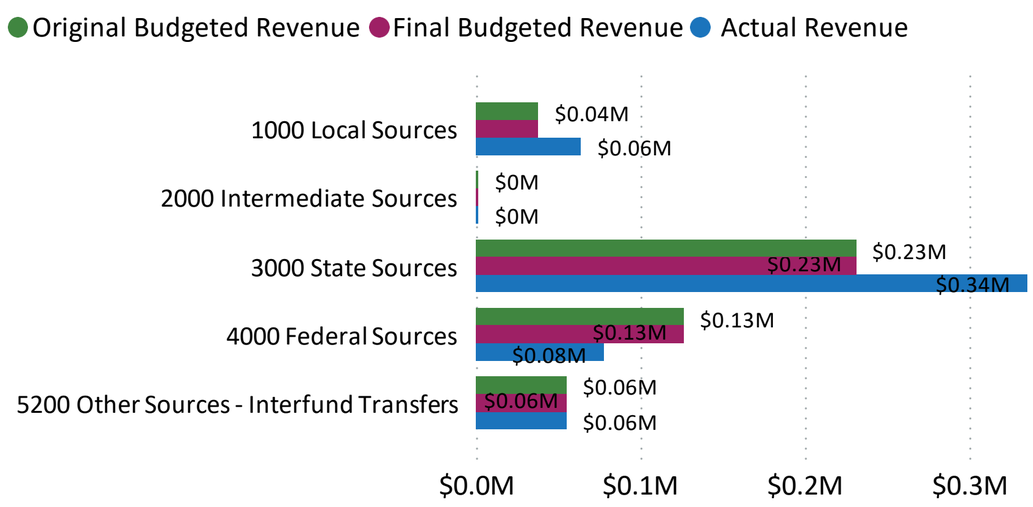
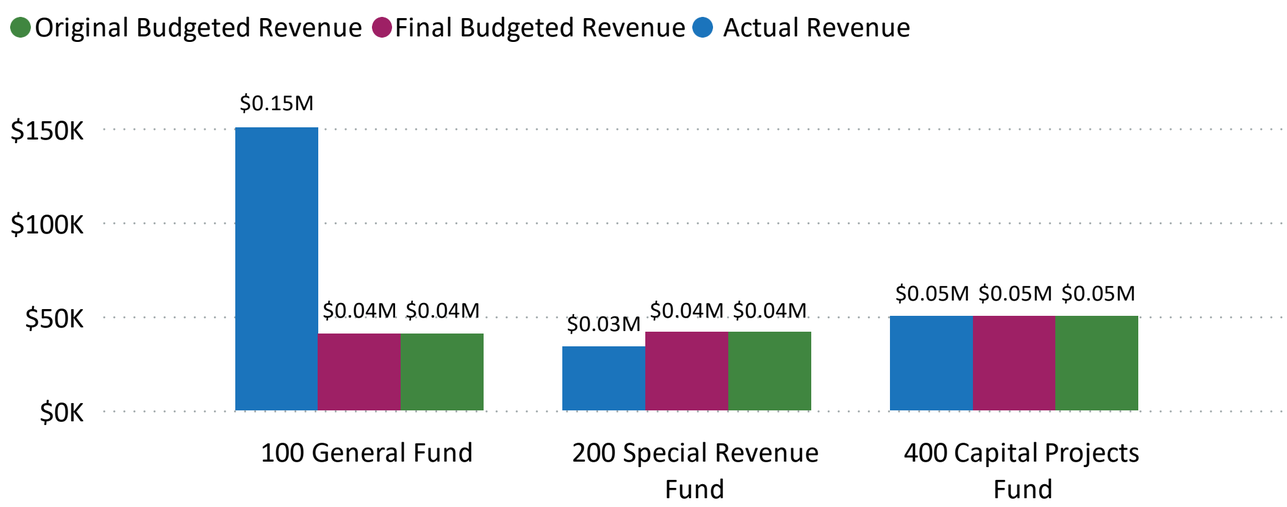
Budget to Actuals

2017 Diamond SD 7

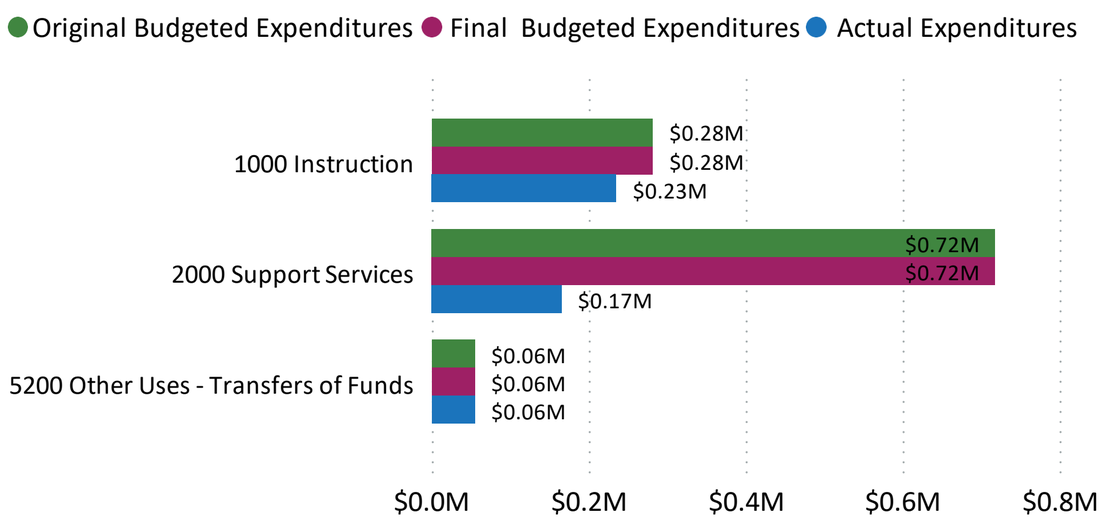
Revenue by Source/Function



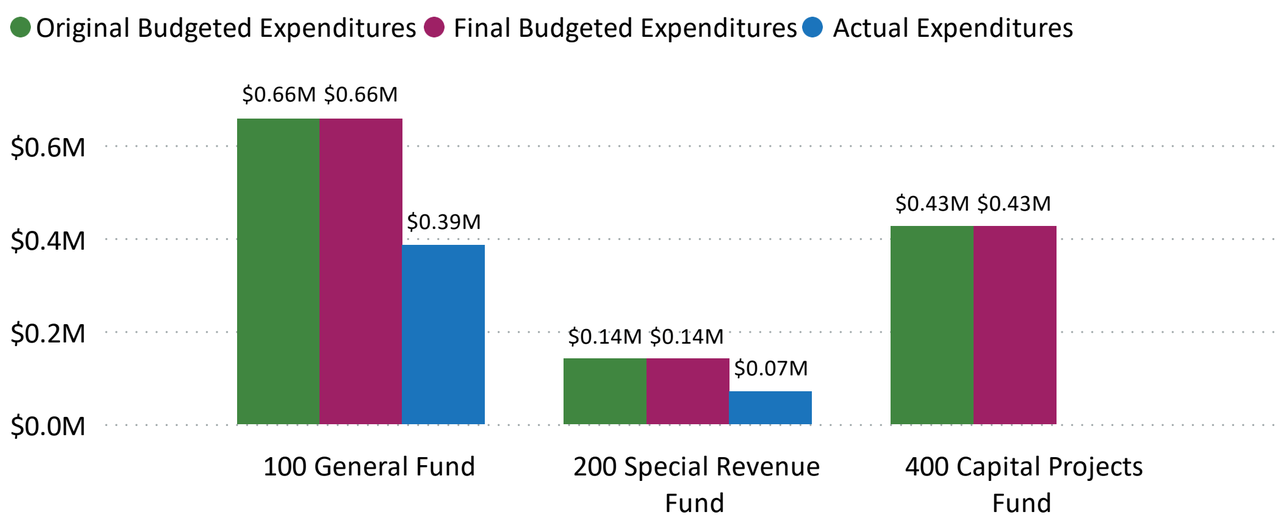
Revenue Source by Fund



Expenditure by Source/Function



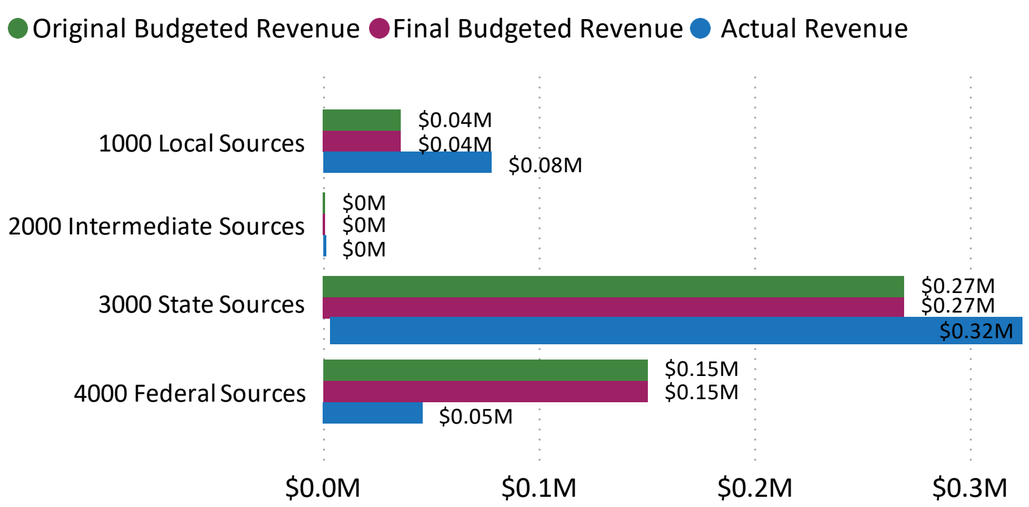
Expenditure Function by Fund



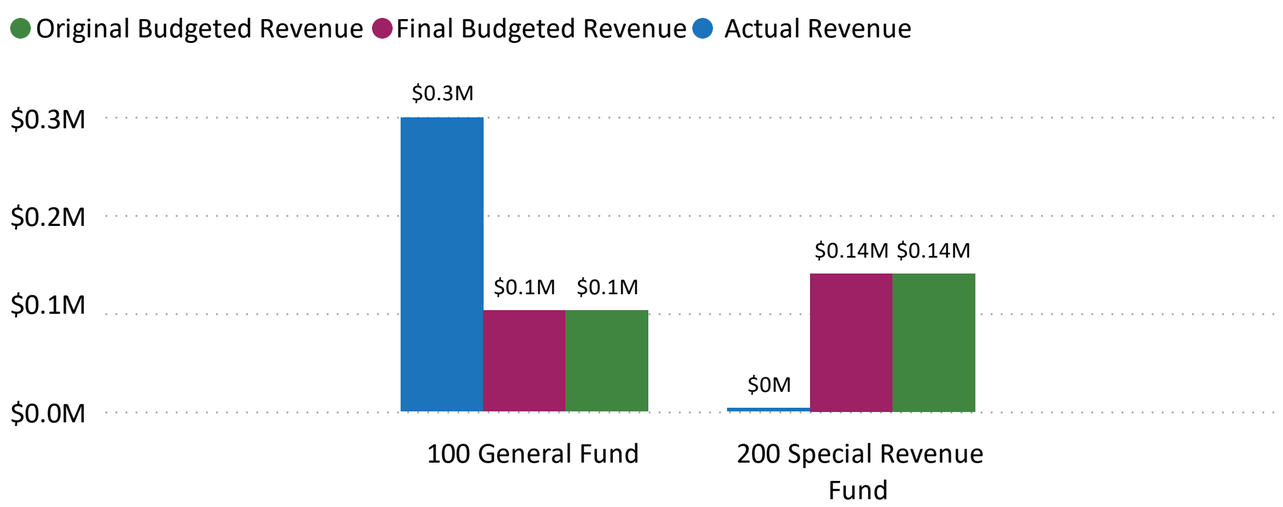
Budget to Actuals

2018 Suntex SD 10

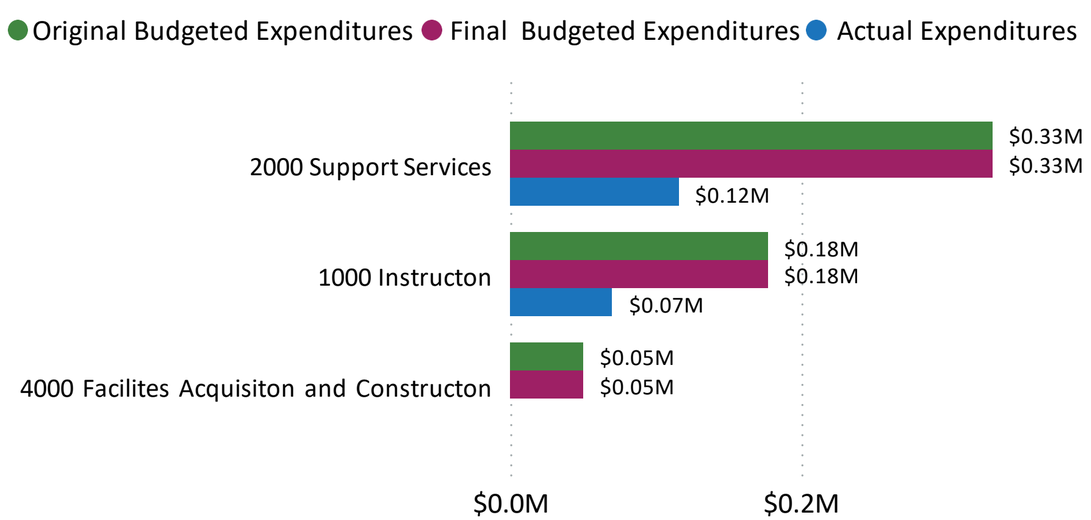
Revenue by Source/Function



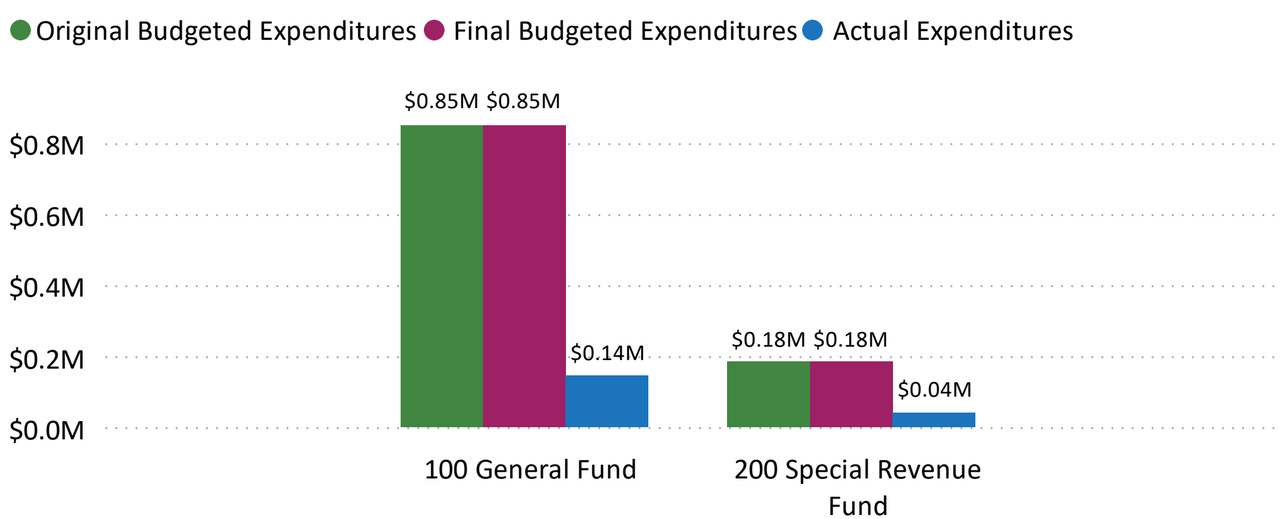
Revenue Source by Fund



Expenditure by Source/Function



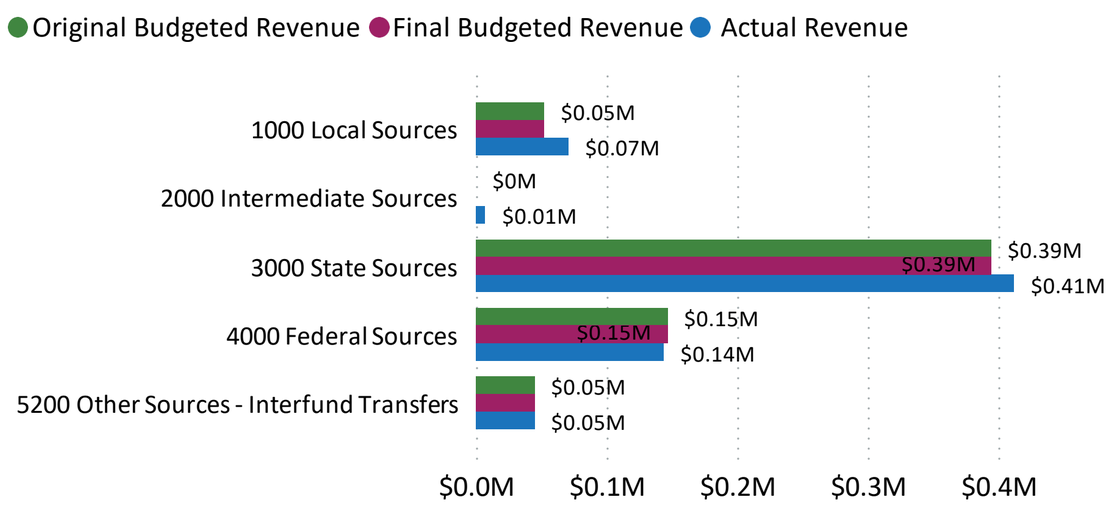
Expenditure Function by Fund



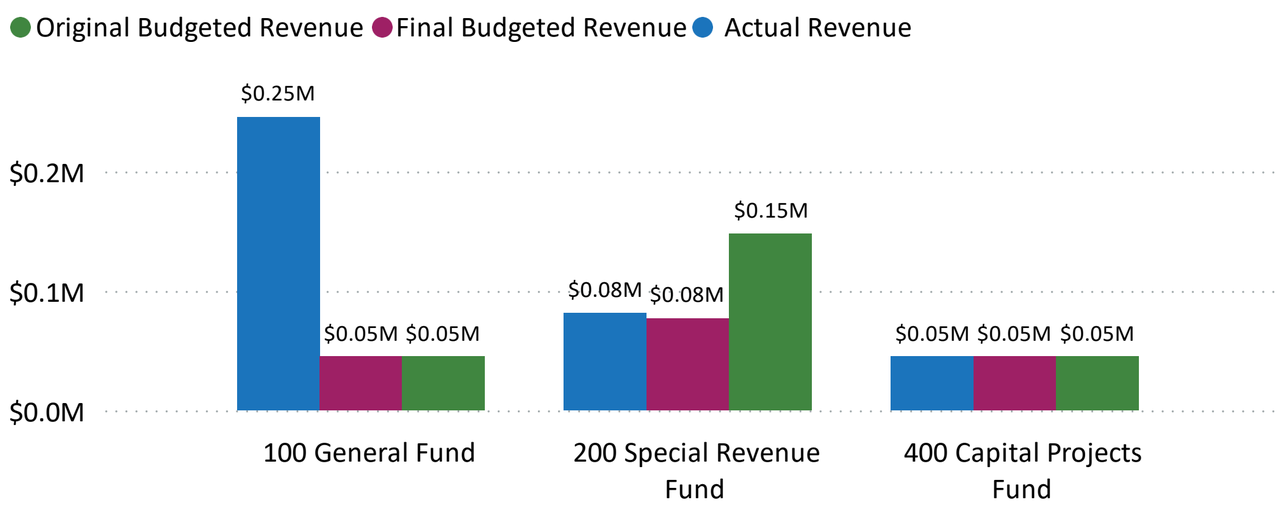
Budget to Actuals

2019 Drewsey SD 13

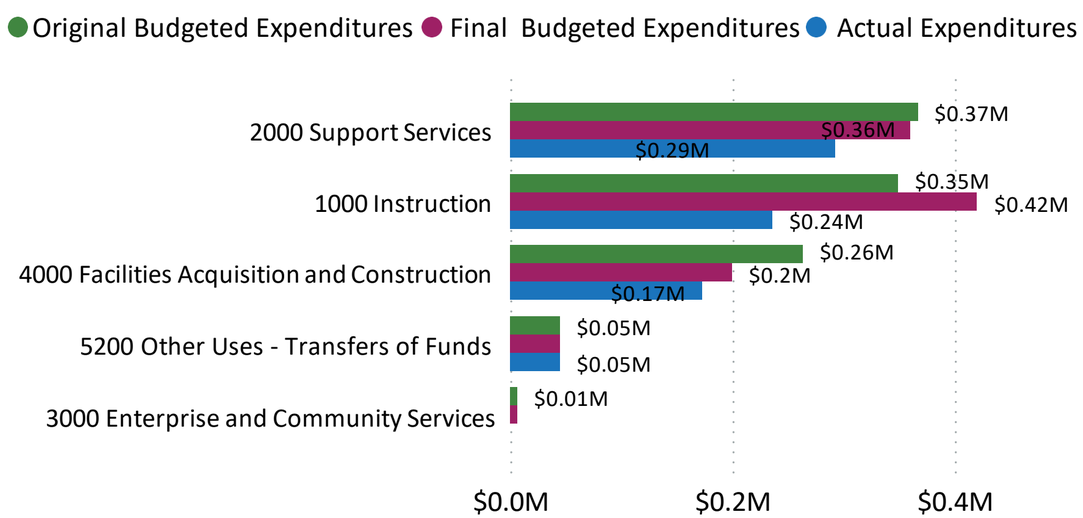
Revenue by Source/Function



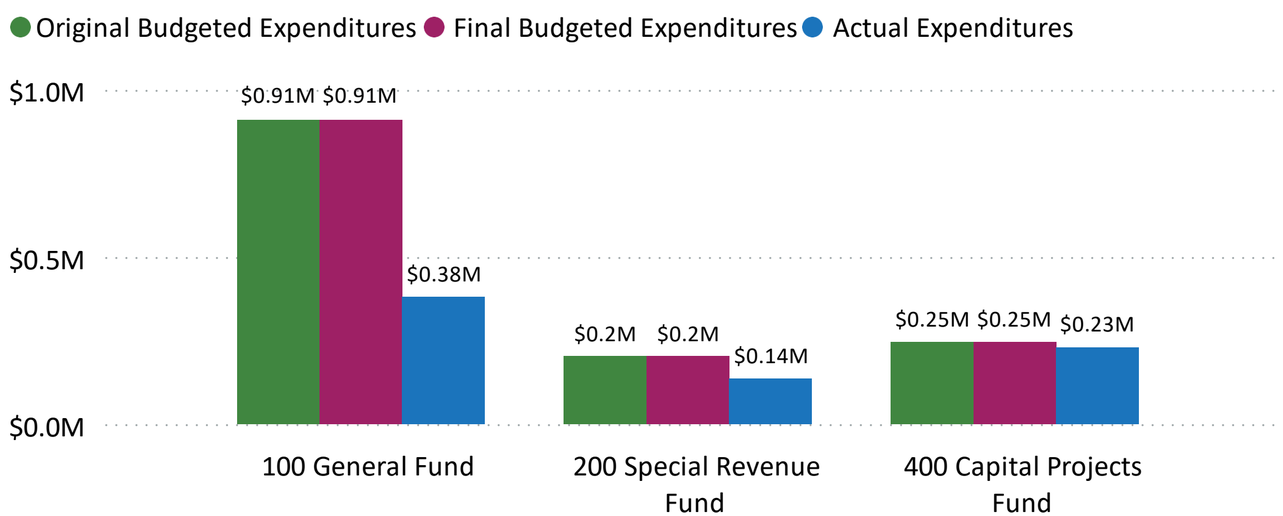
Revenue Source by Fund



Expenditure by Source/Function



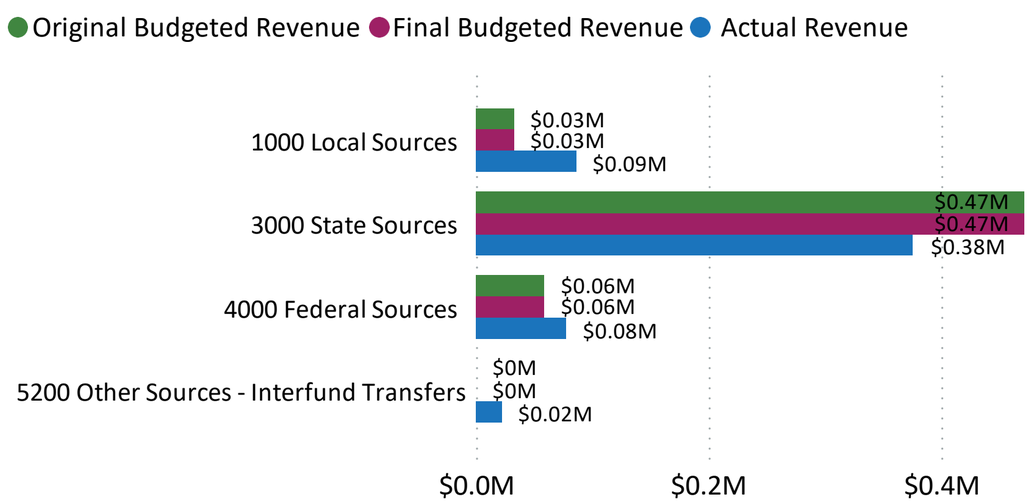
Expenditure Function by Fund



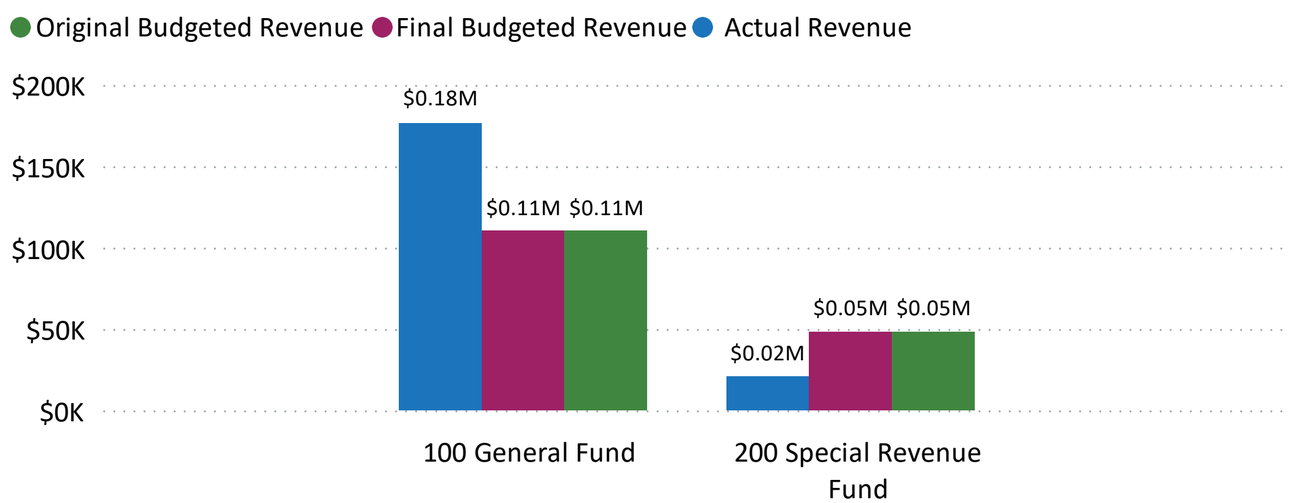
Budget to Actuals

2020 Frenchglen SD 16

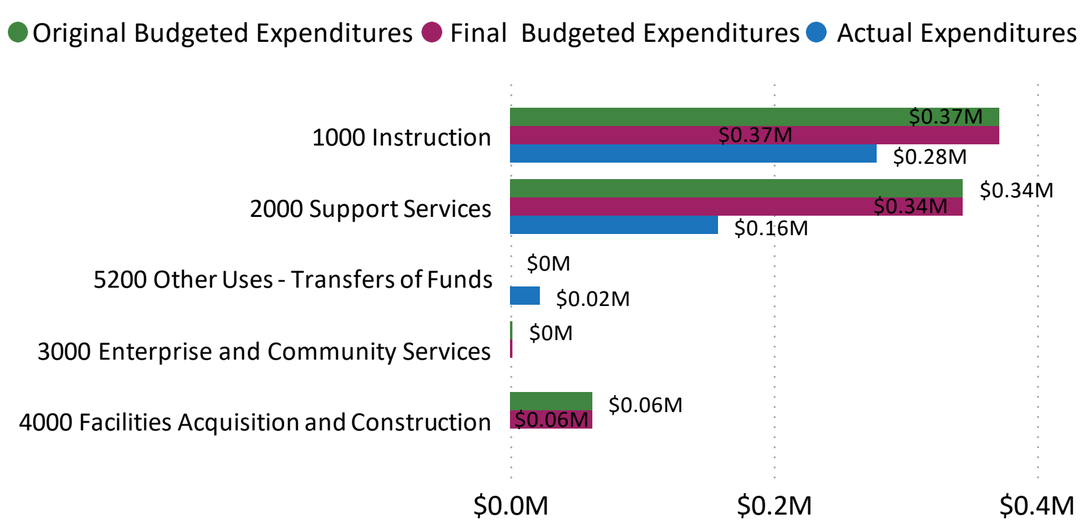
Revenue by Source/Function



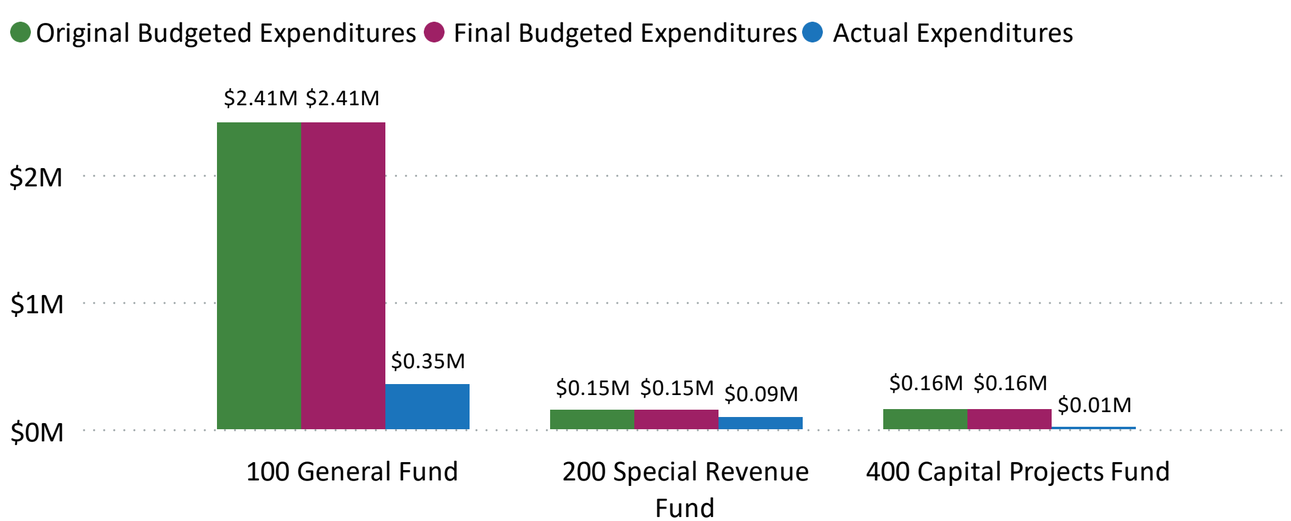
Revenue Source by Fund



Expenditure by Source/Function



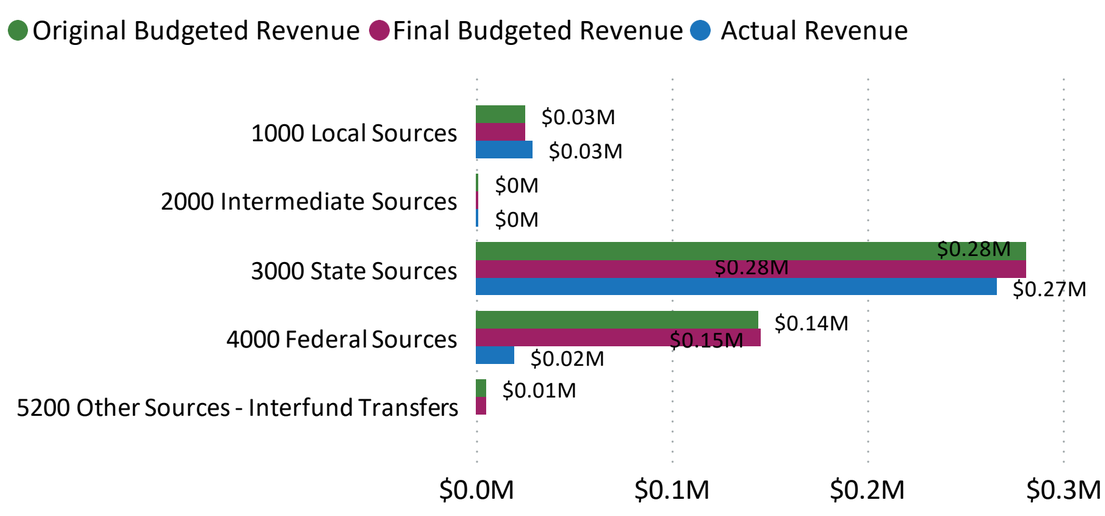
Expenditure Function by Fund



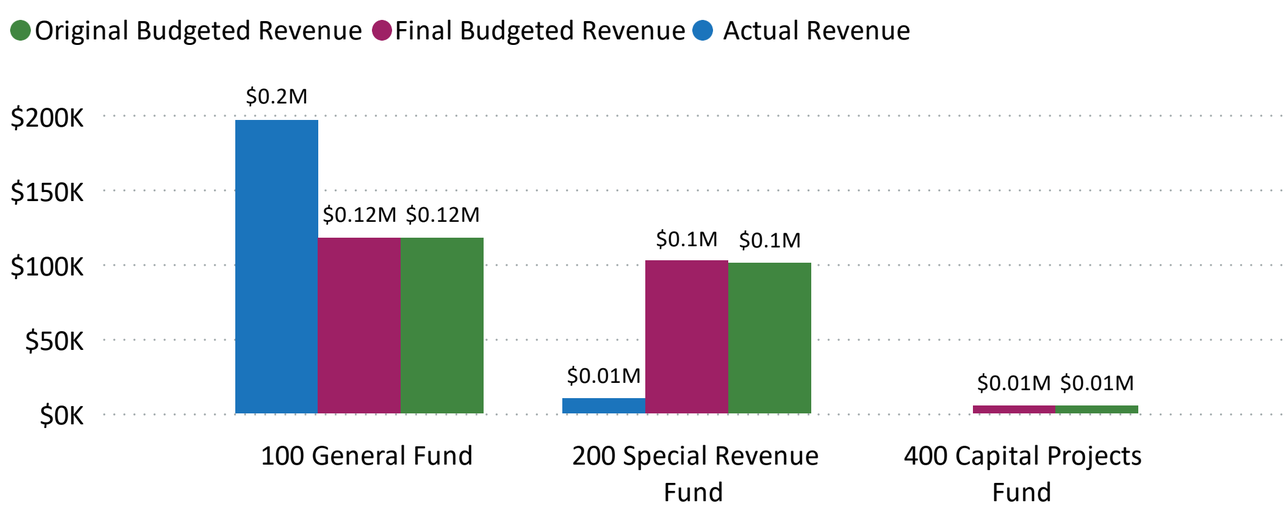
Budget to Actuals

2021 Double O SD 28

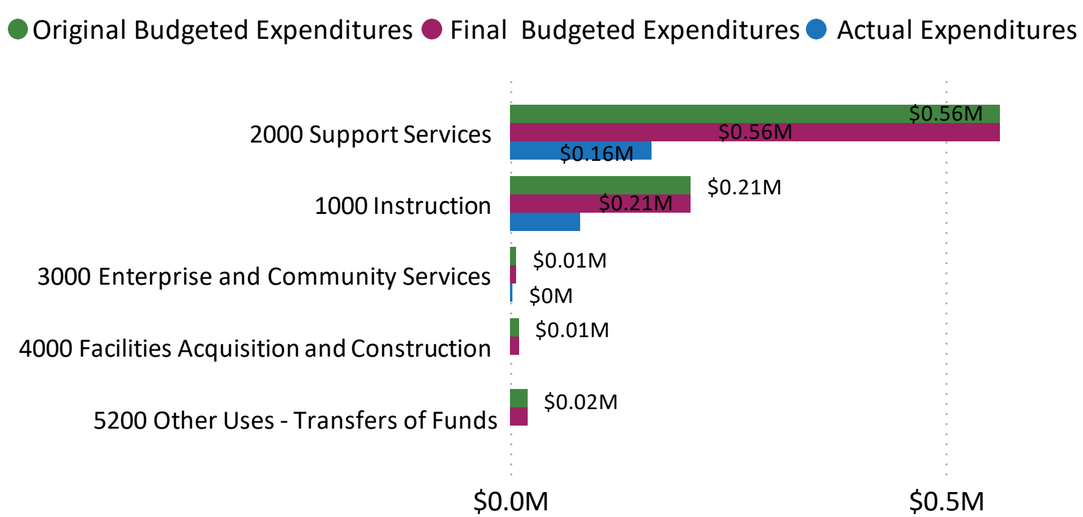
Revenue by Source/Function



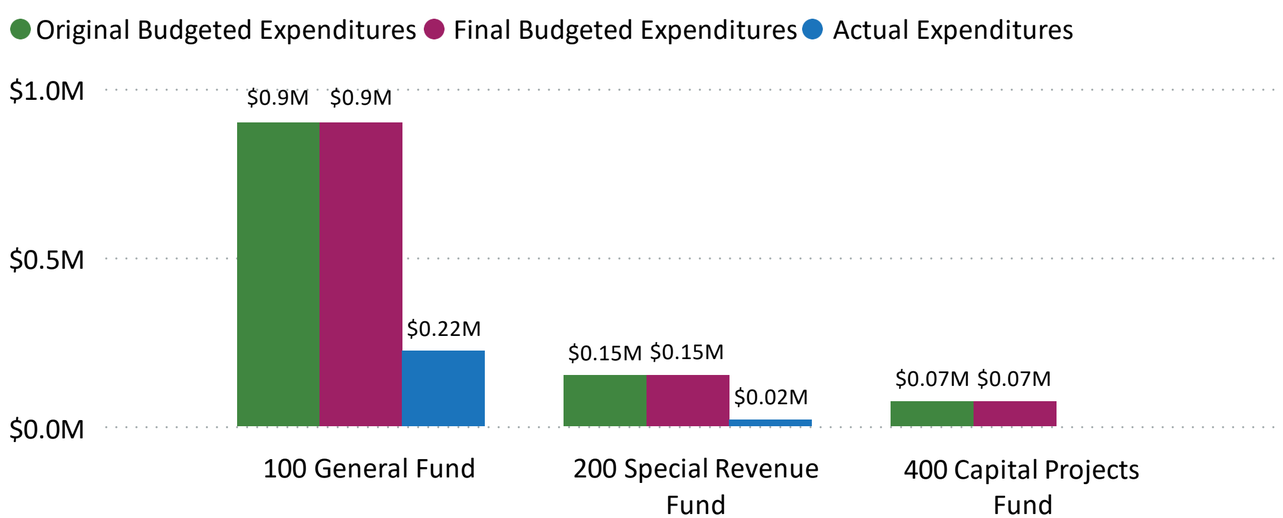
Revenue Source by Fund



Expenditure by Source/Function



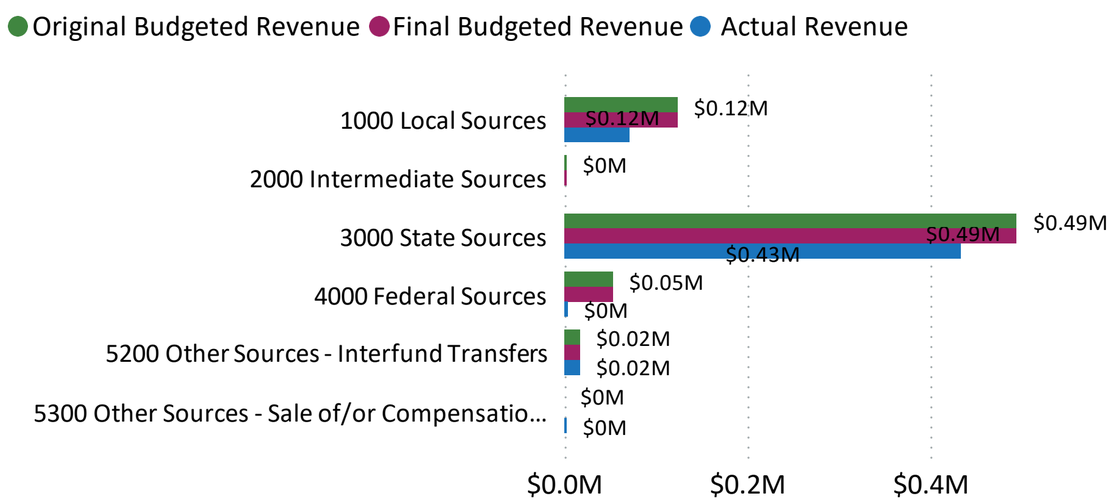
Expenditure Function by Fund



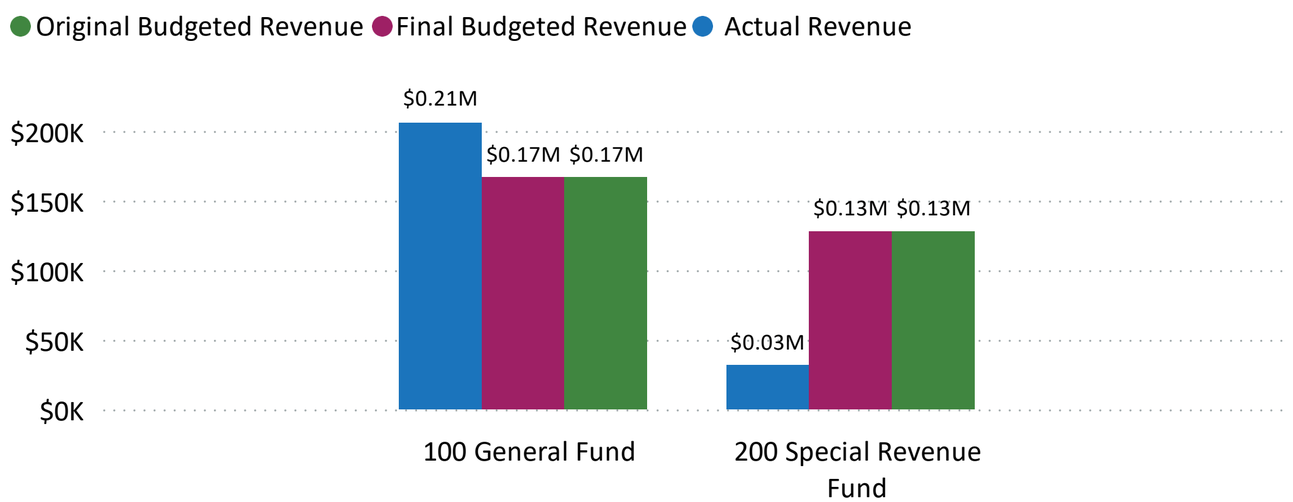
Budget to Actuals

2022 South Harney SD 33

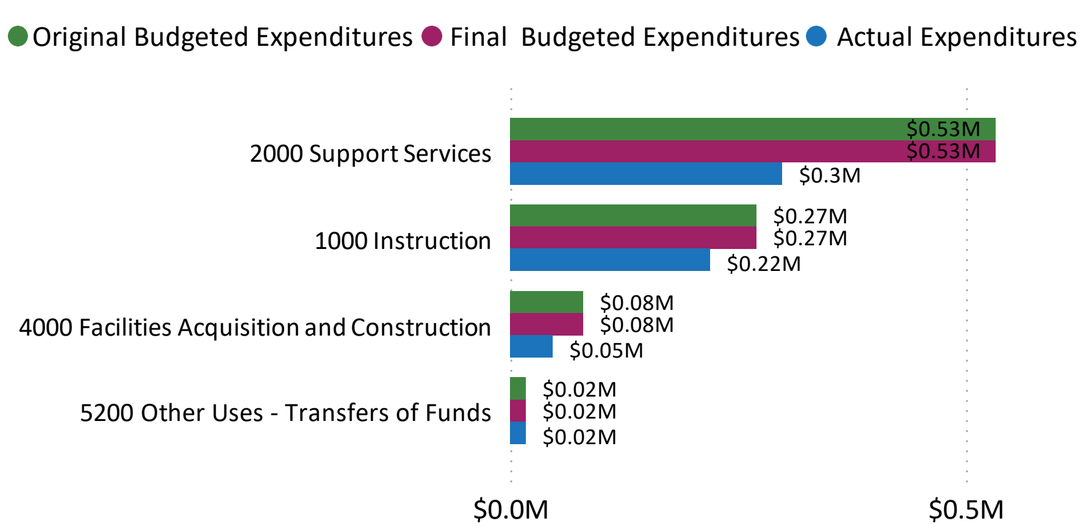
Revenue by Source/Function



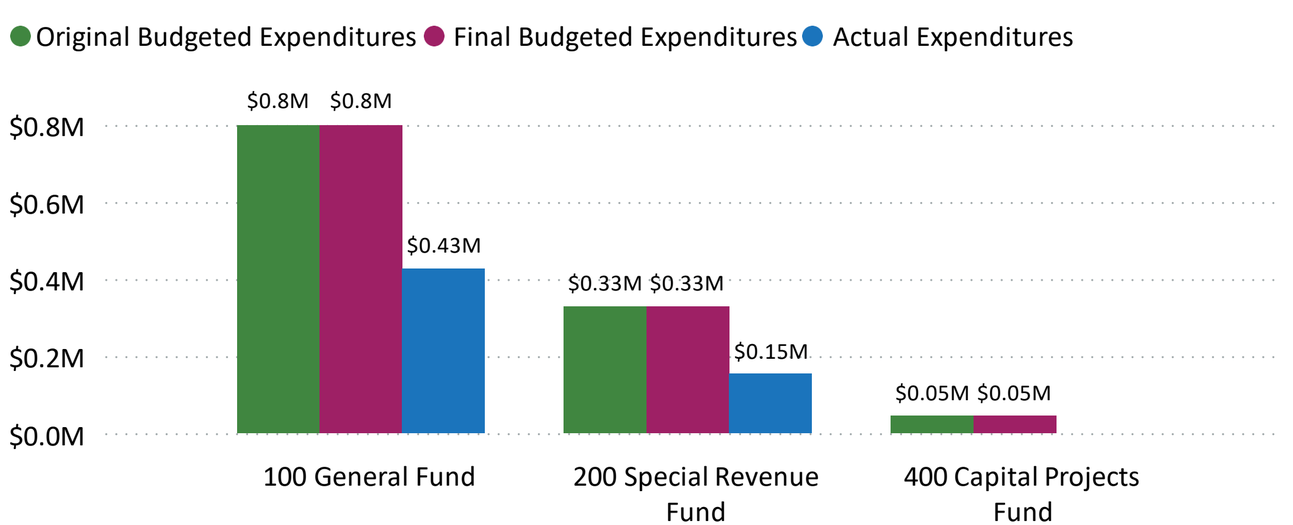
Revenue Source by Fund



Expenditure by Source/Function



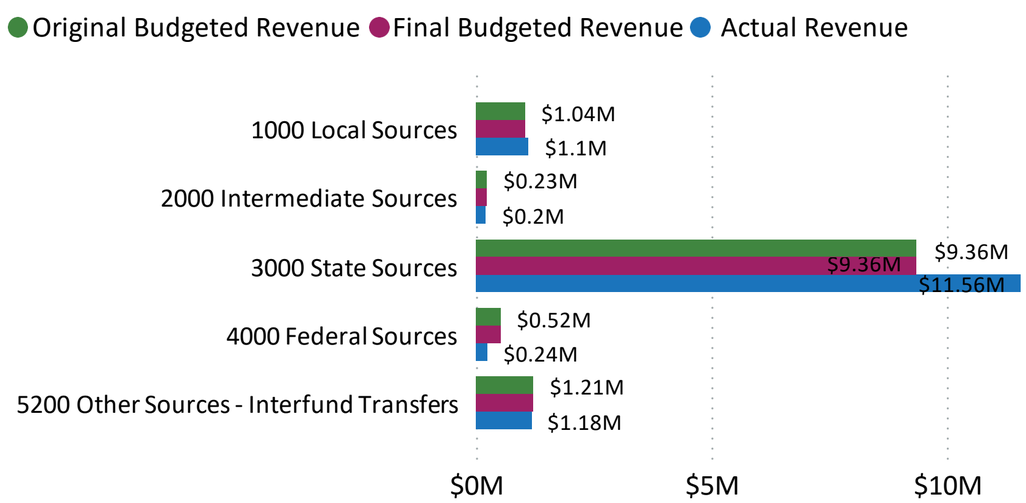
Expenditure Function by Fund



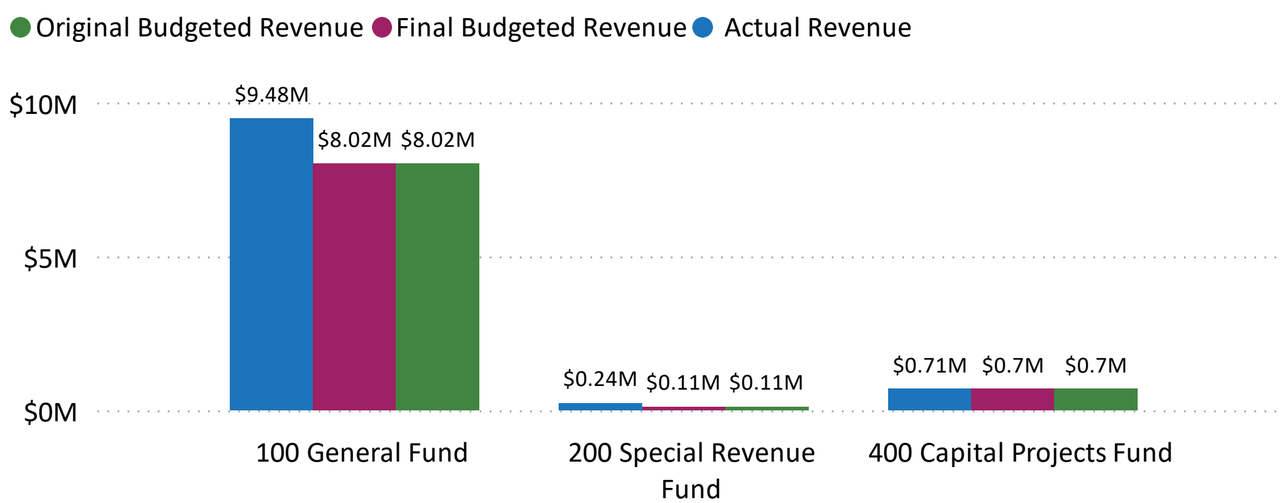
Budget to Actuals

2023 Harney County Union High SD 1J

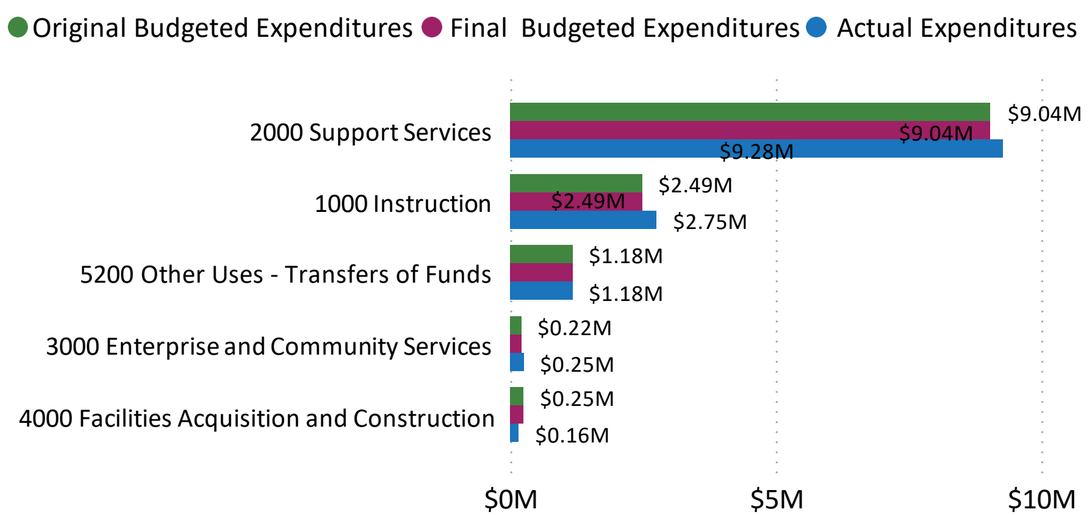
Revenue by Source/Function



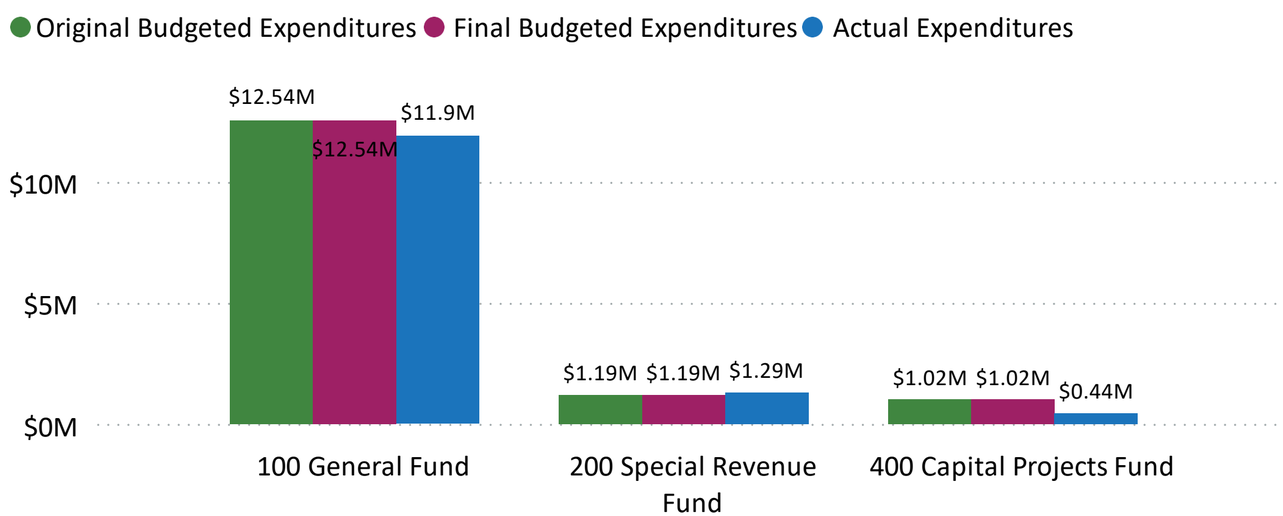
Revenue Source by Fund



Expenditure by Source/Function



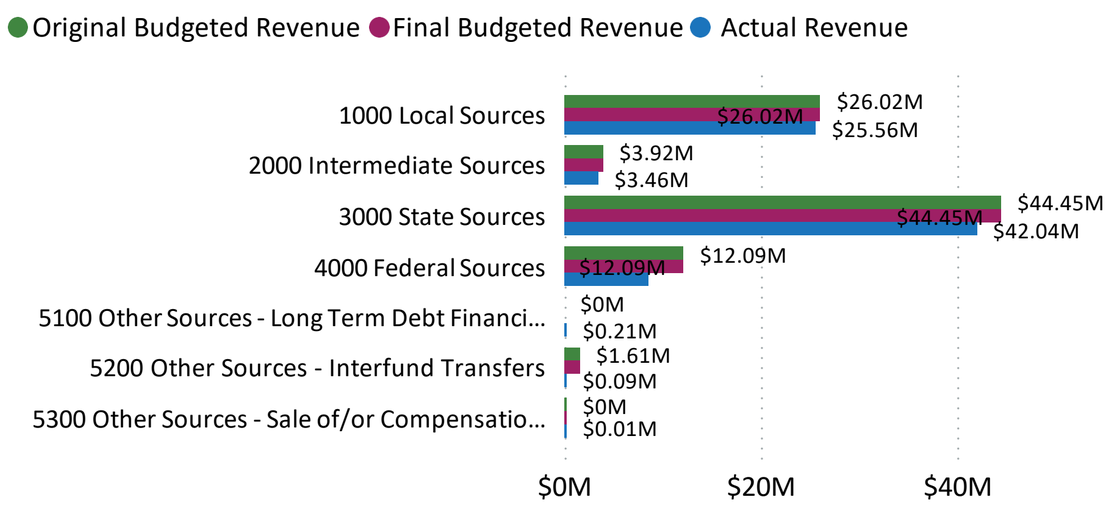
Expenditure Function by Fund



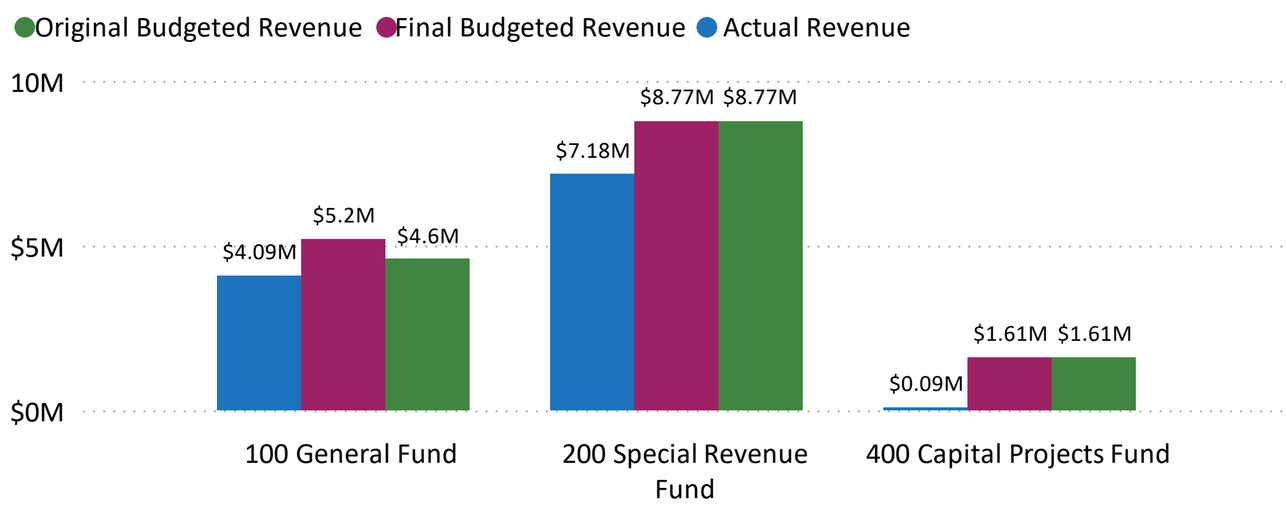
Budget to Actuals

2024 Hood River County SD

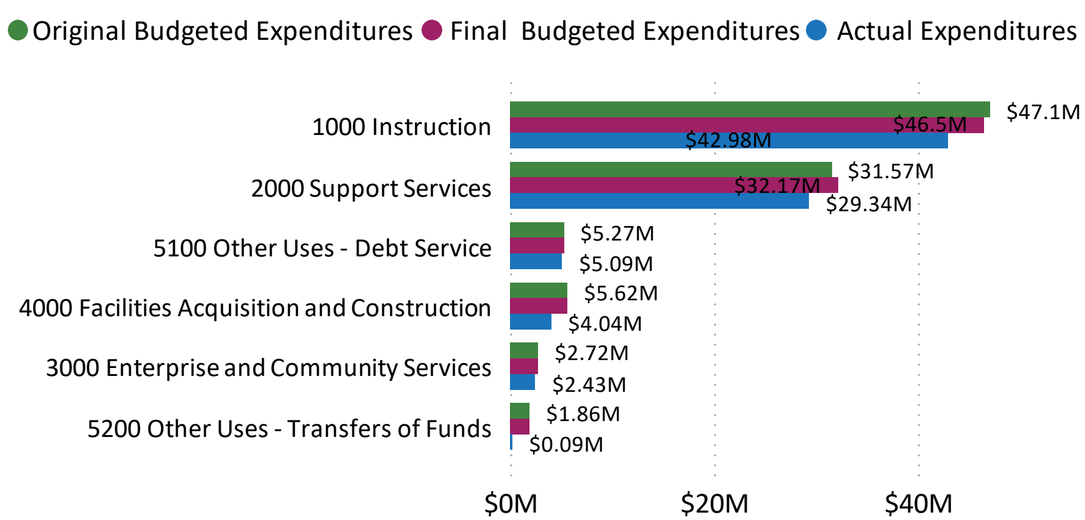
Revenue by Source/Function



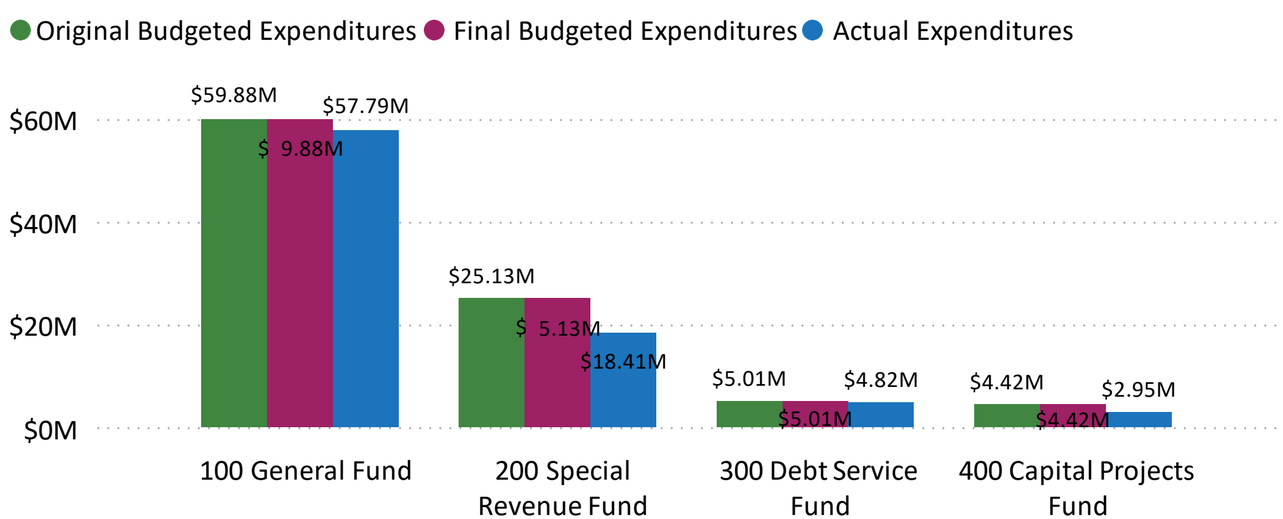
Revenue Source by Fund



Expenditure by Source/Function



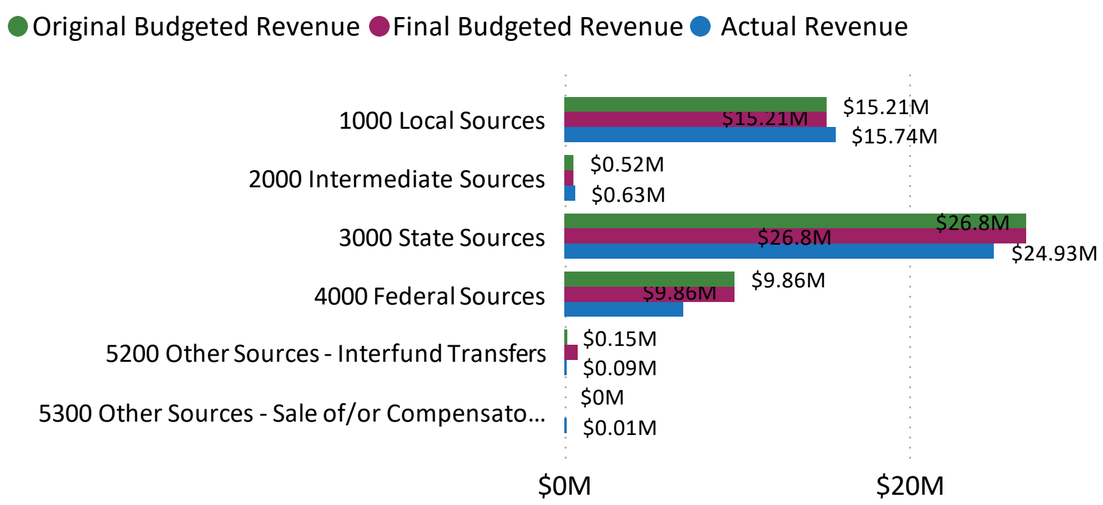
Expenditure Function by Fund



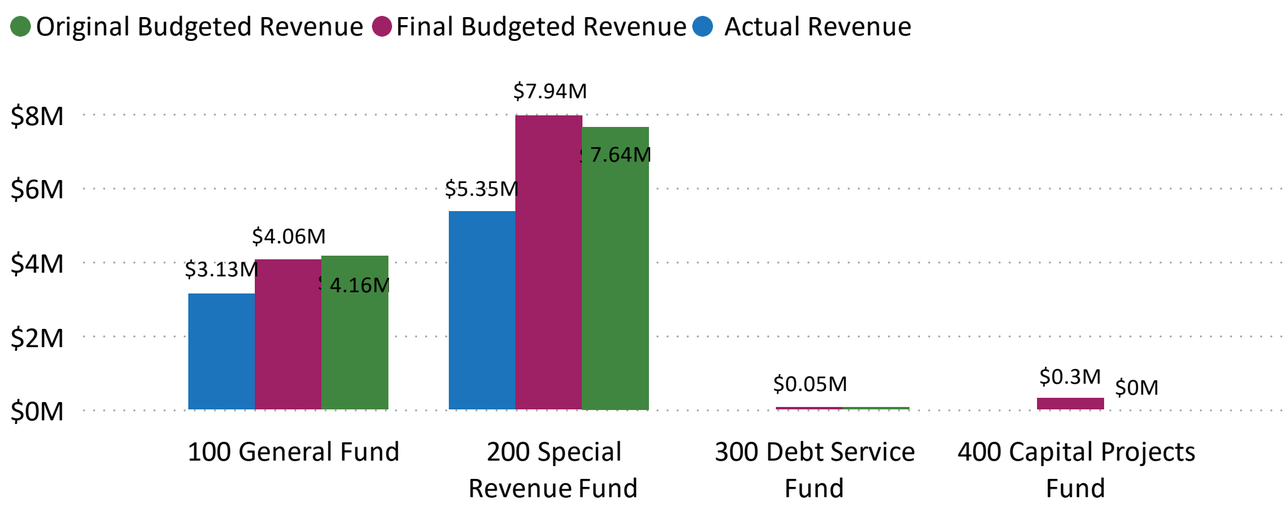
Budget to Actuals

2039 Phoenix-Talent SD 4

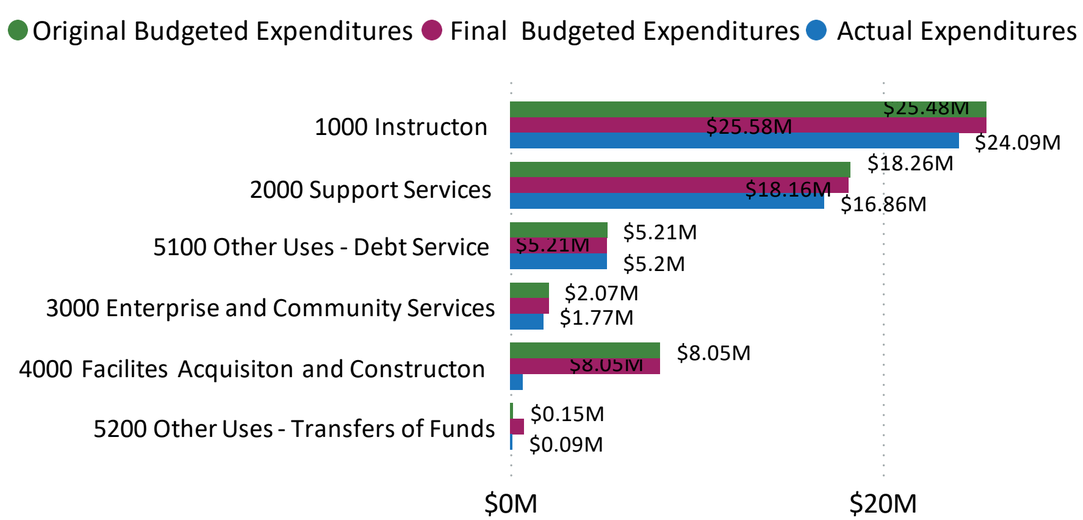
Revenue by Source/Function



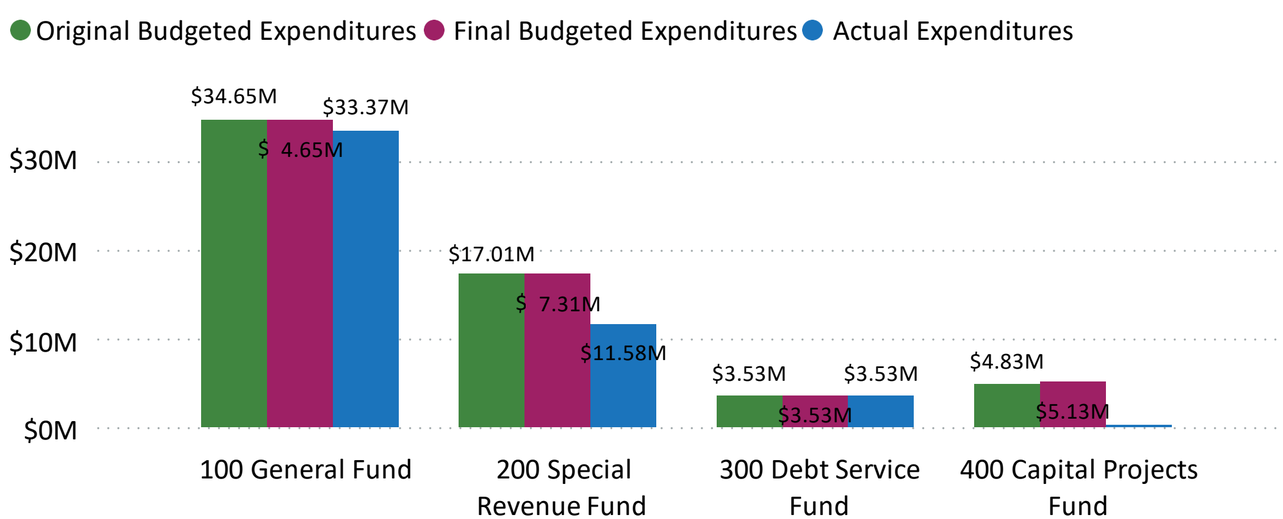
Revenue Source by Fund



Expenditure by Source/Function



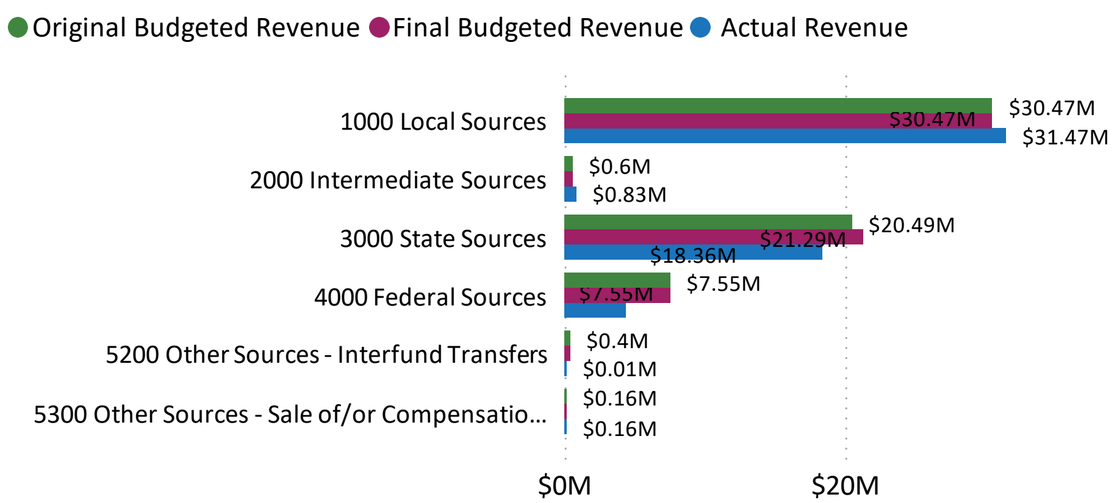
Expenditure Function by Fund



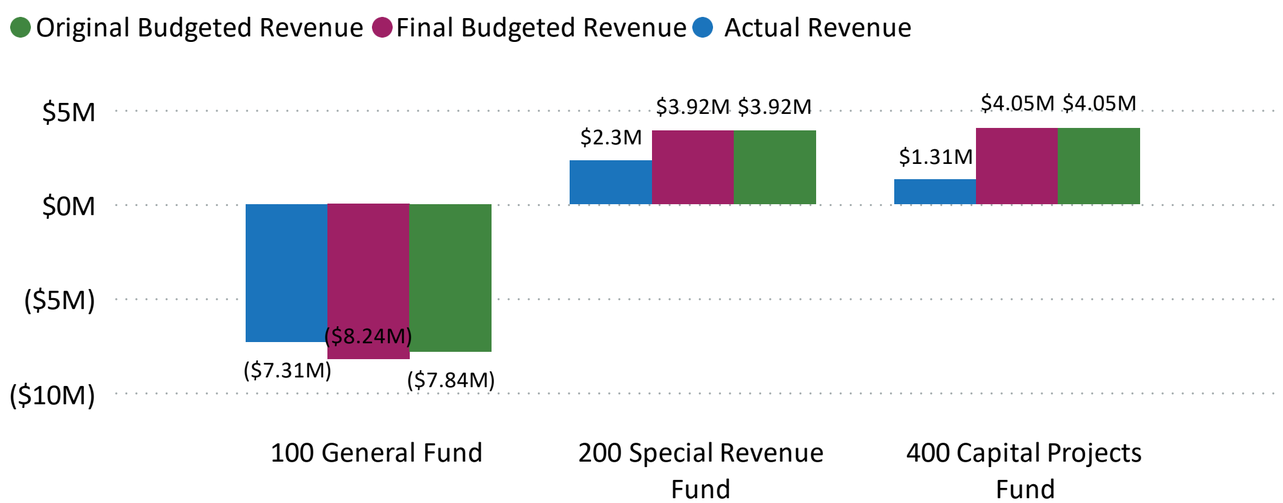
Budget to Actuals

2041 Ashland SD 5

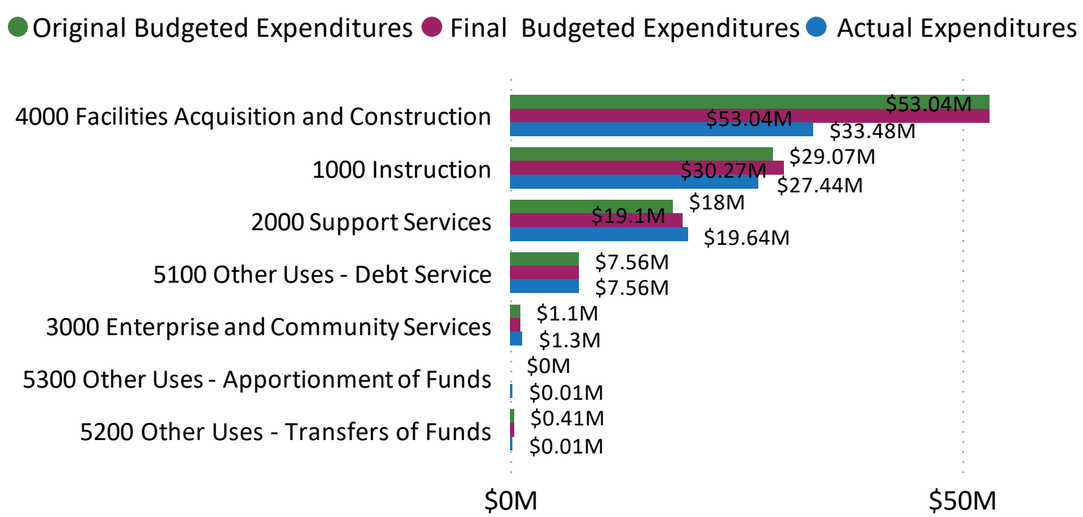
Revenue by Source/Function



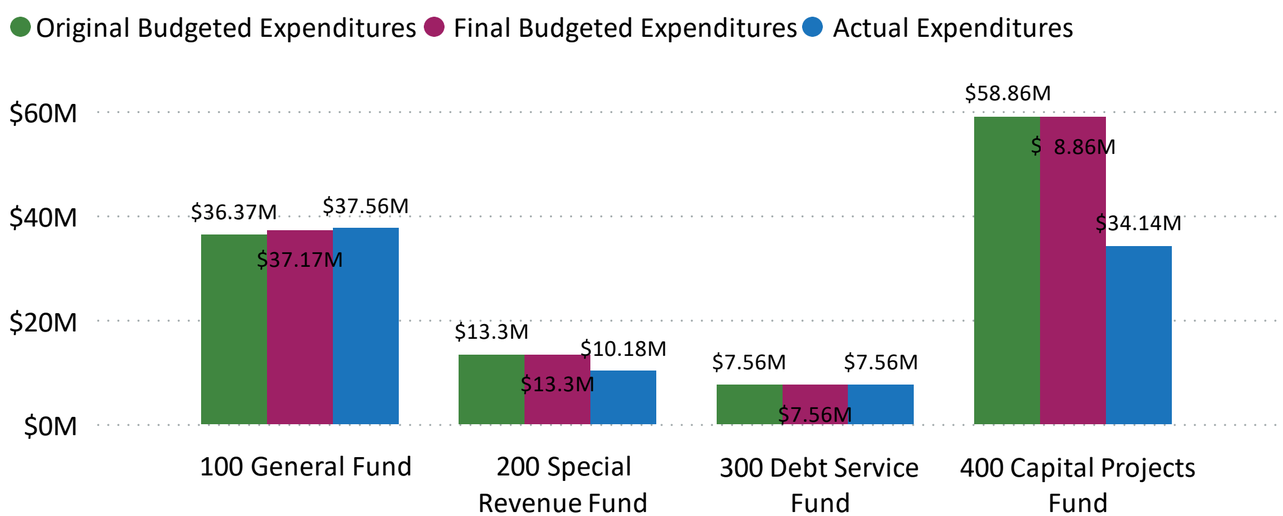
Revenue Source by Fund



Expenditure by Source/Function



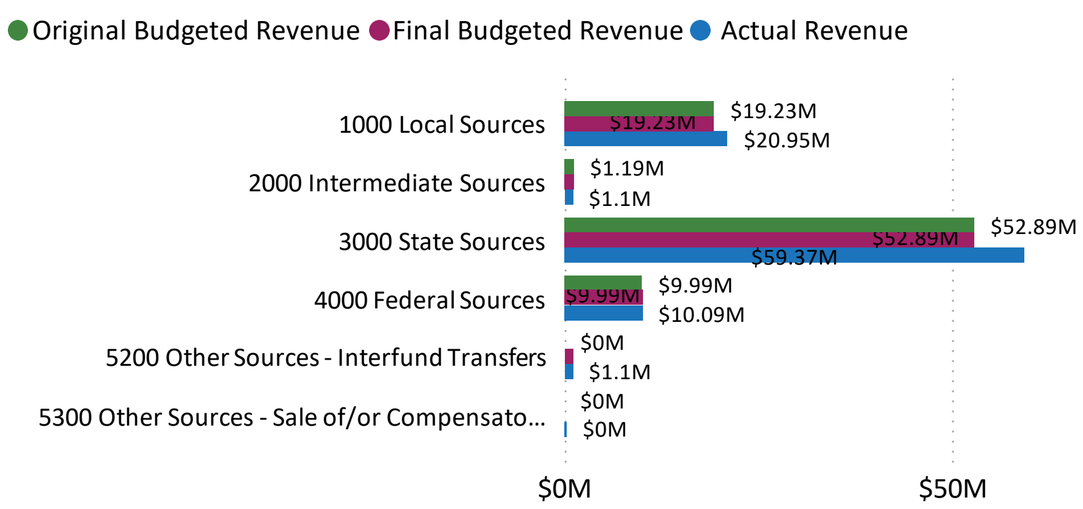
Expenditure Function by Fund



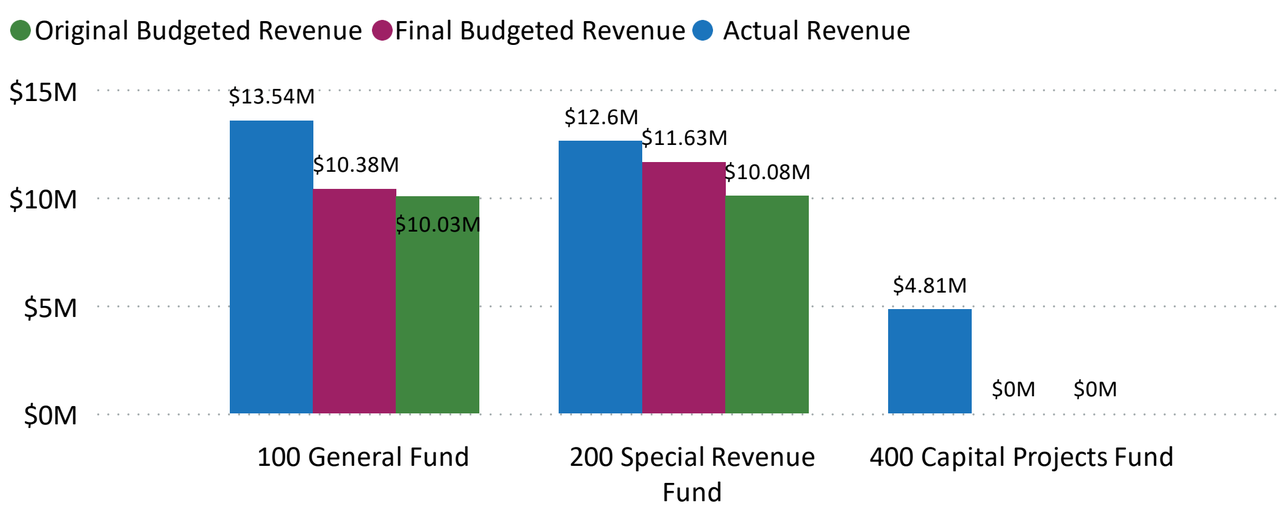
Budget to Actuals

2042 Central Point SD 6

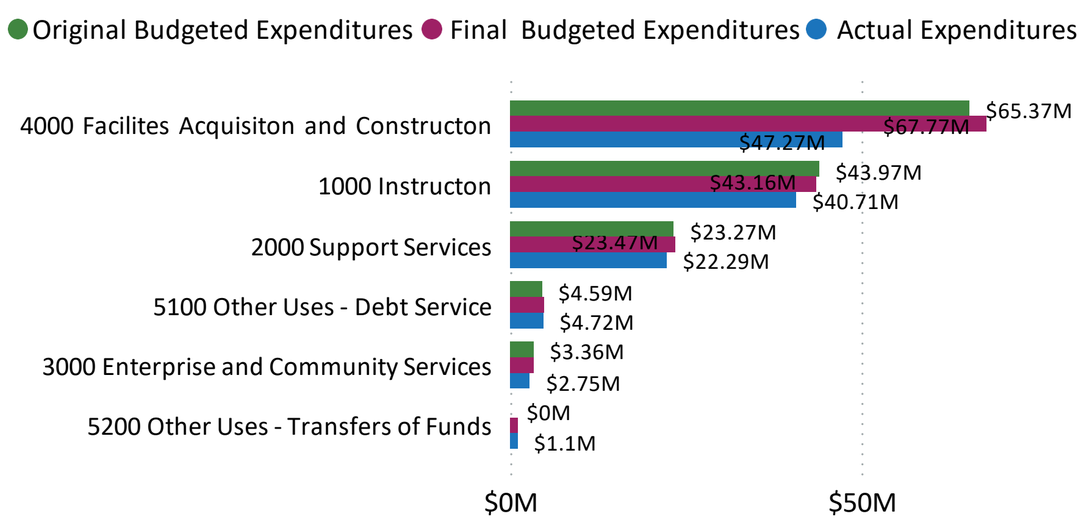
Revenue by Source/Function



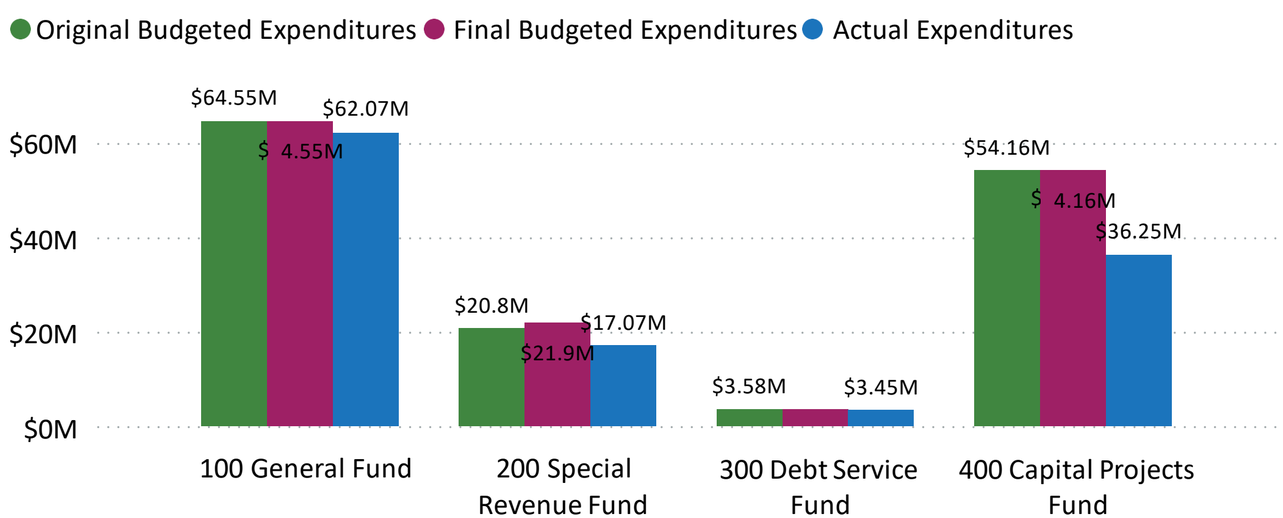
Revenue Source by Fund



Expenditure by Source/Function



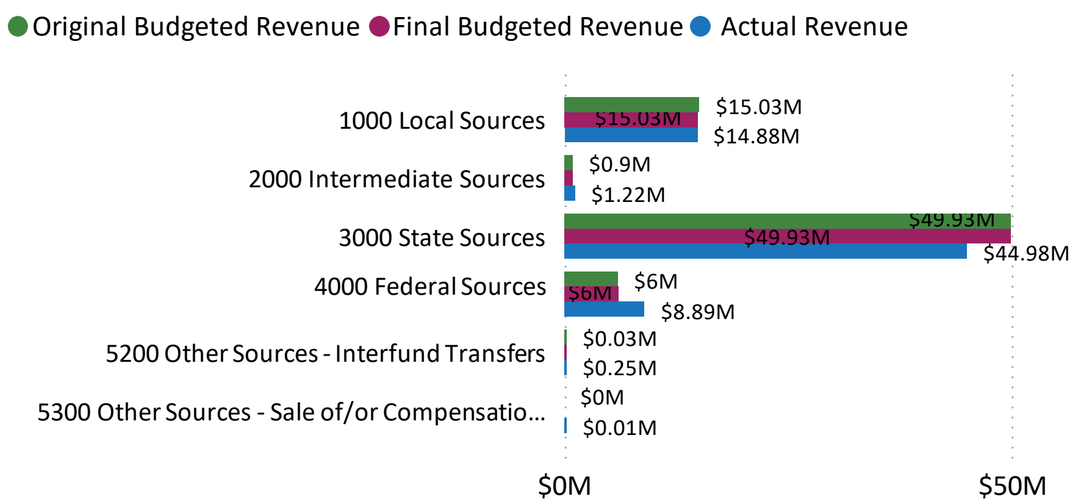
Expenditure Function by Fund



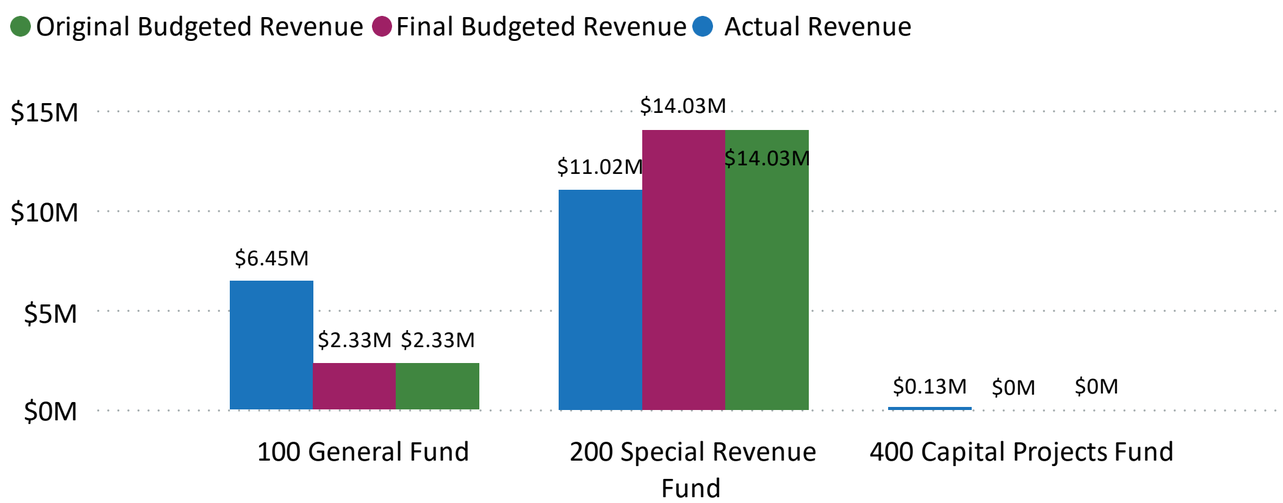
Budget to Actuals

2043 Eagle Point SD 9

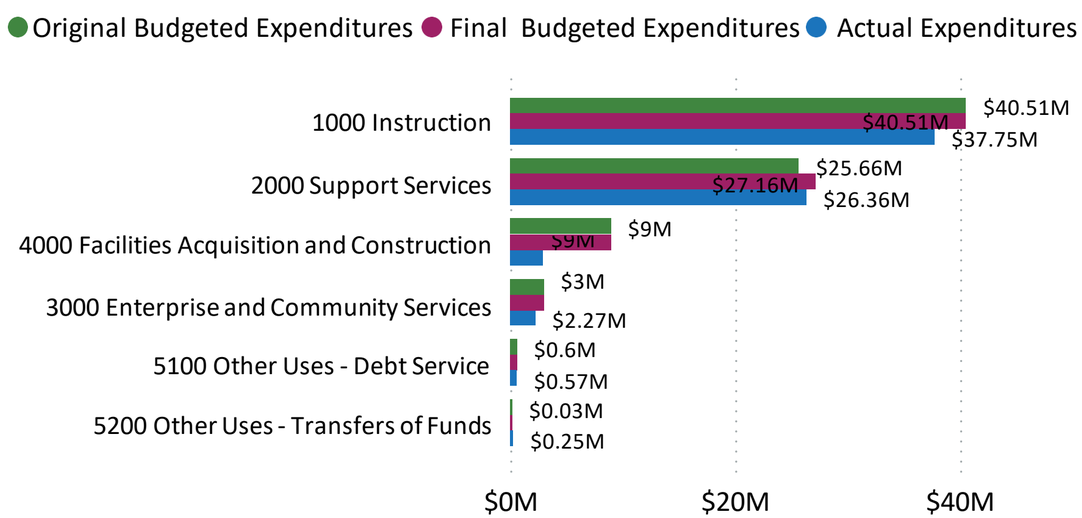
Revenue by Source/Function



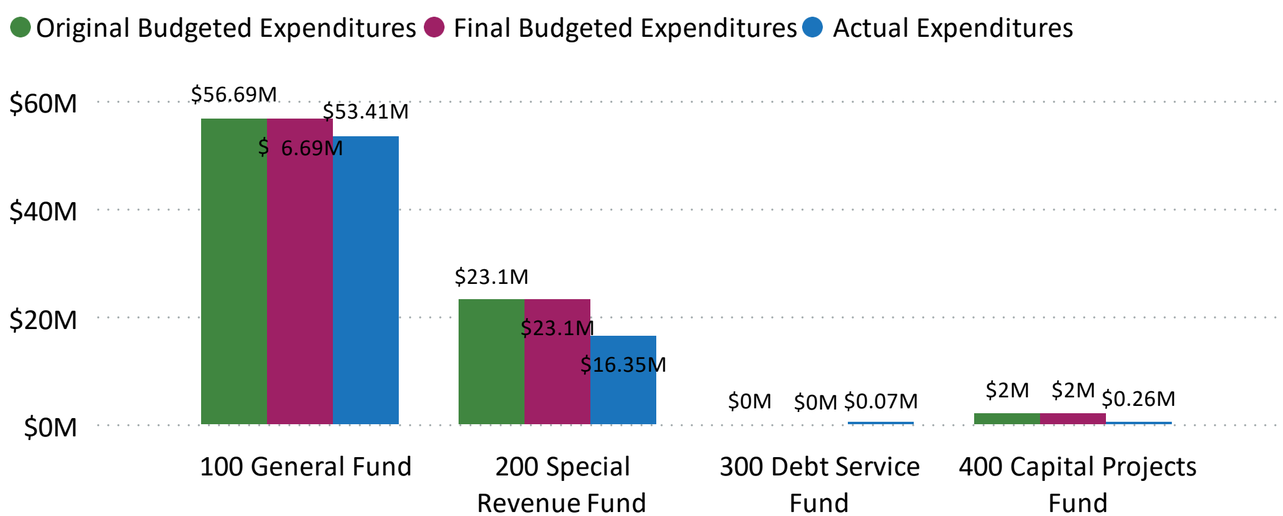
Revenue Source by Fund



Expenditure by Source/Function



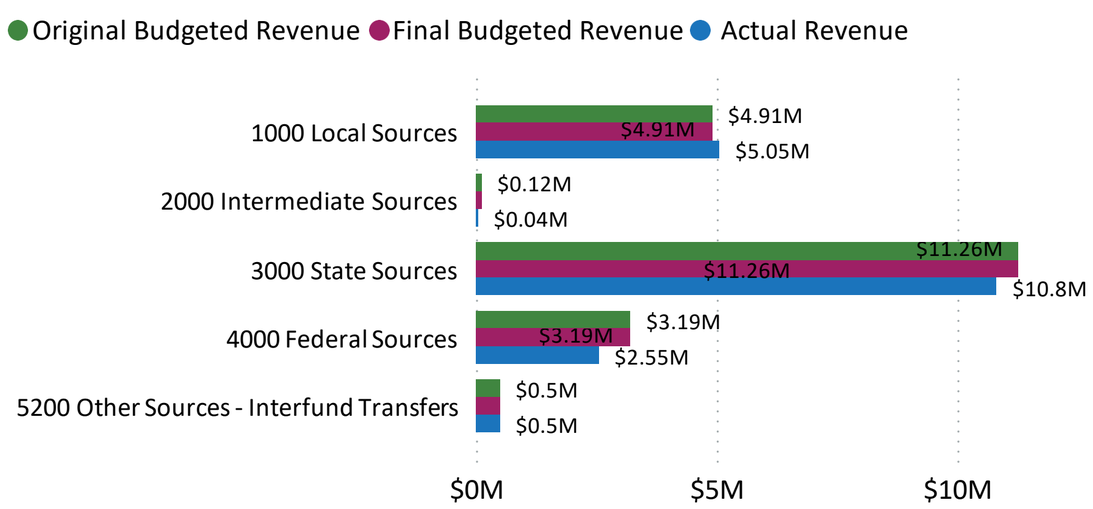
Expenditure Function by Fund



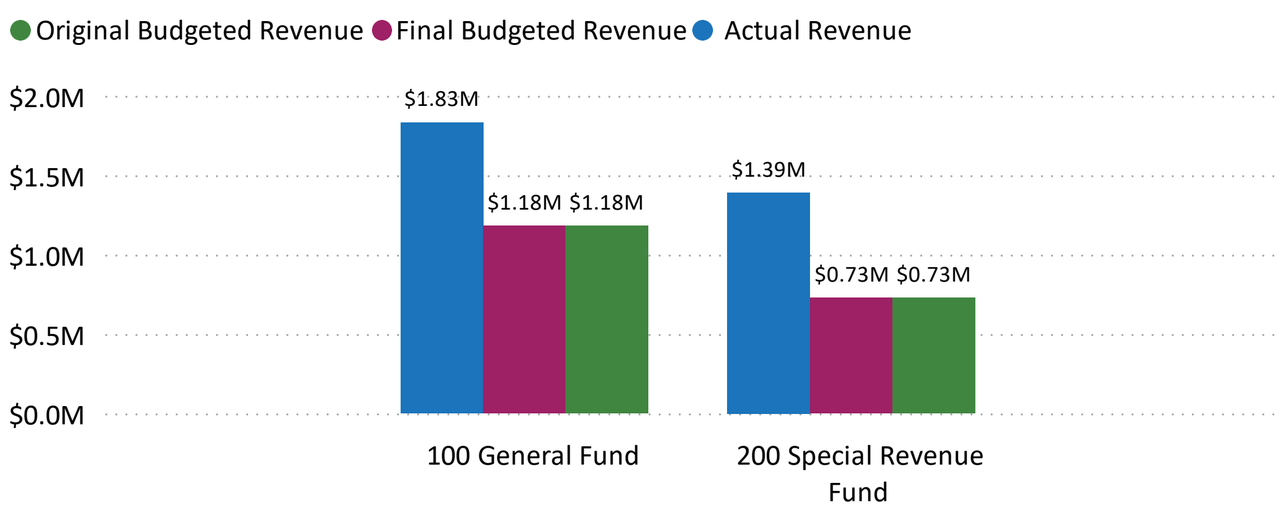
Budget to Actuals

2044 Rogue River SD 35

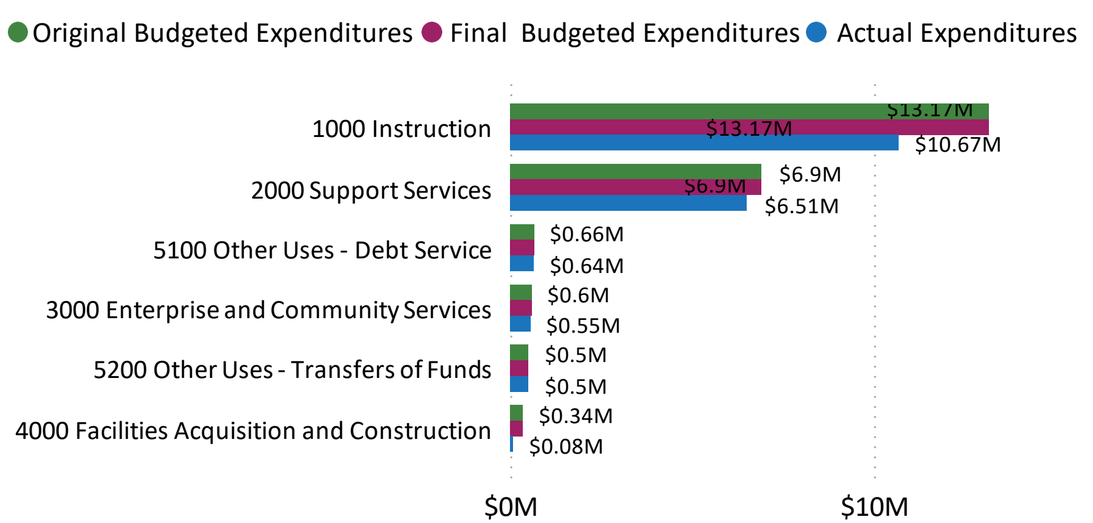
Revenue by Source/Function



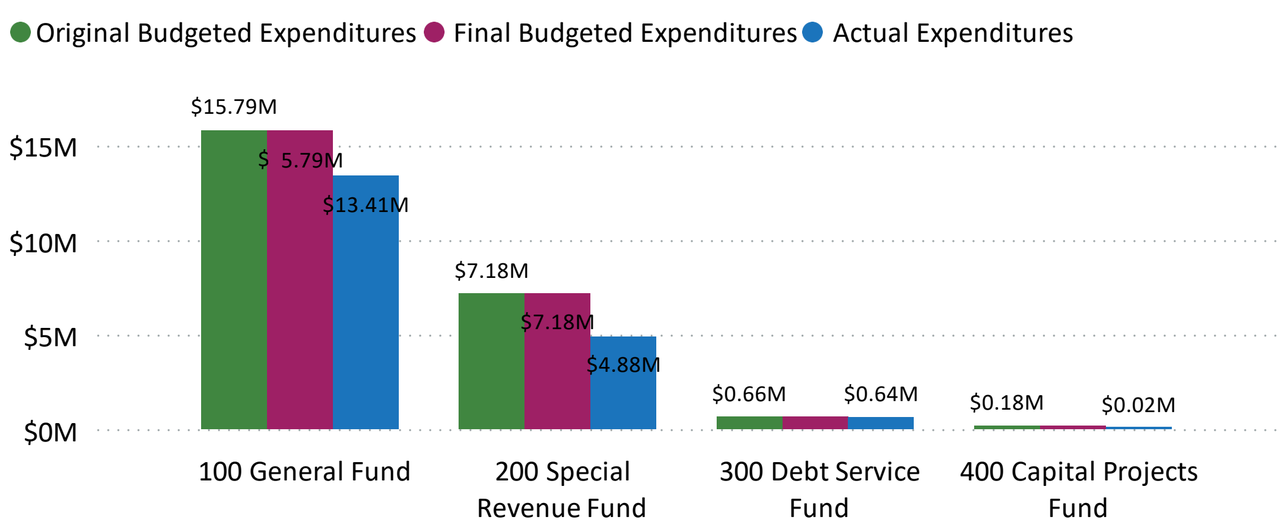
Revenue Source by Fund



Expenditure by Source/Function



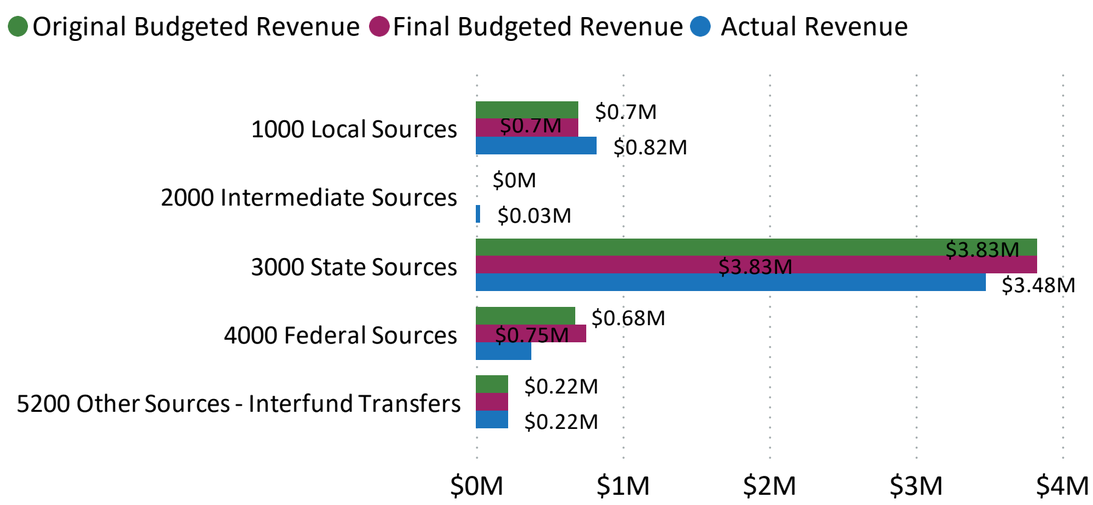
Expenditure Function by Fund



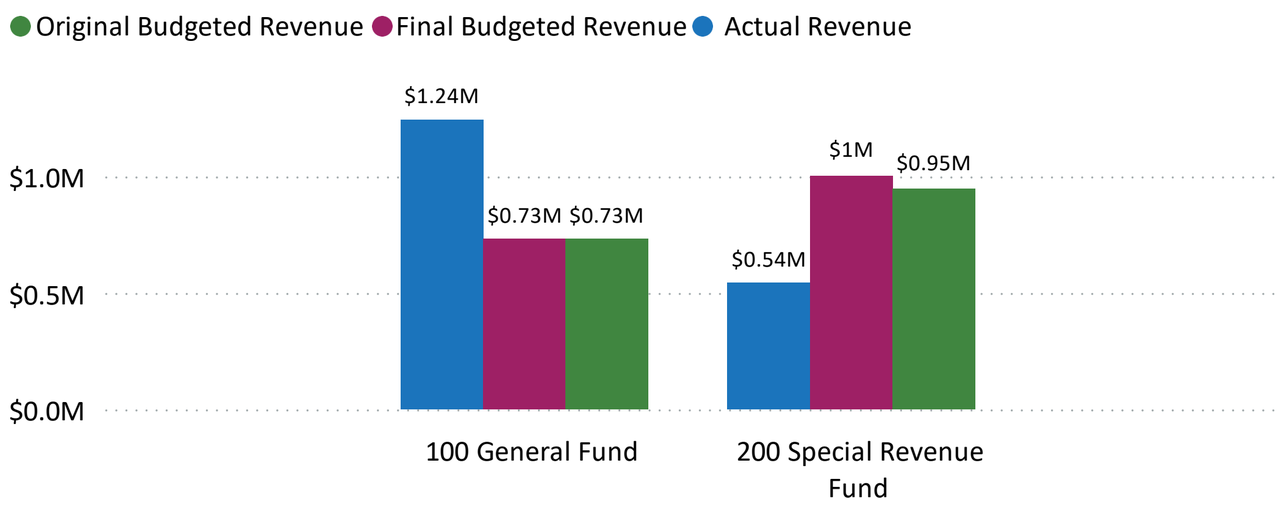
Budget to Actuals

2045 Prospect SD 59

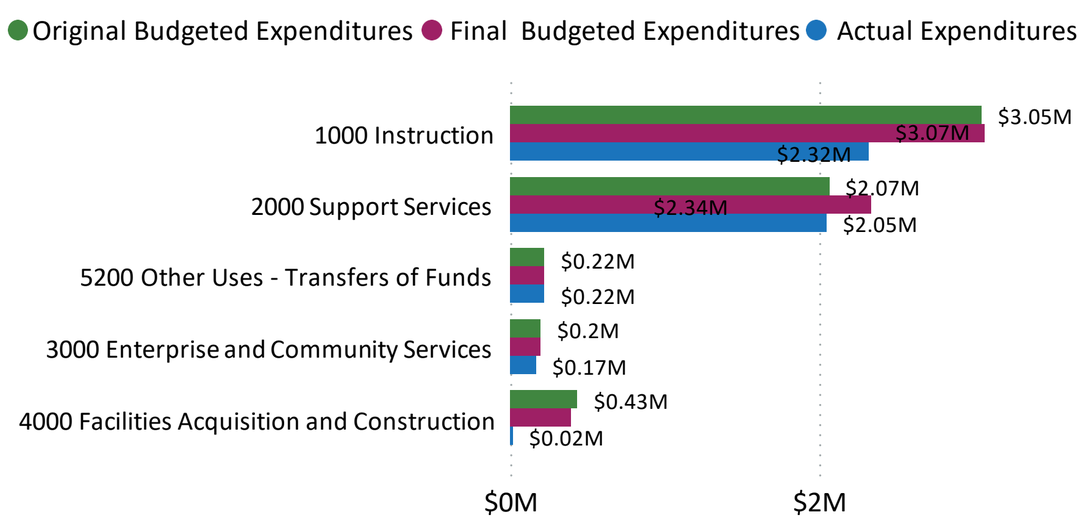
Revenue by Source/Function



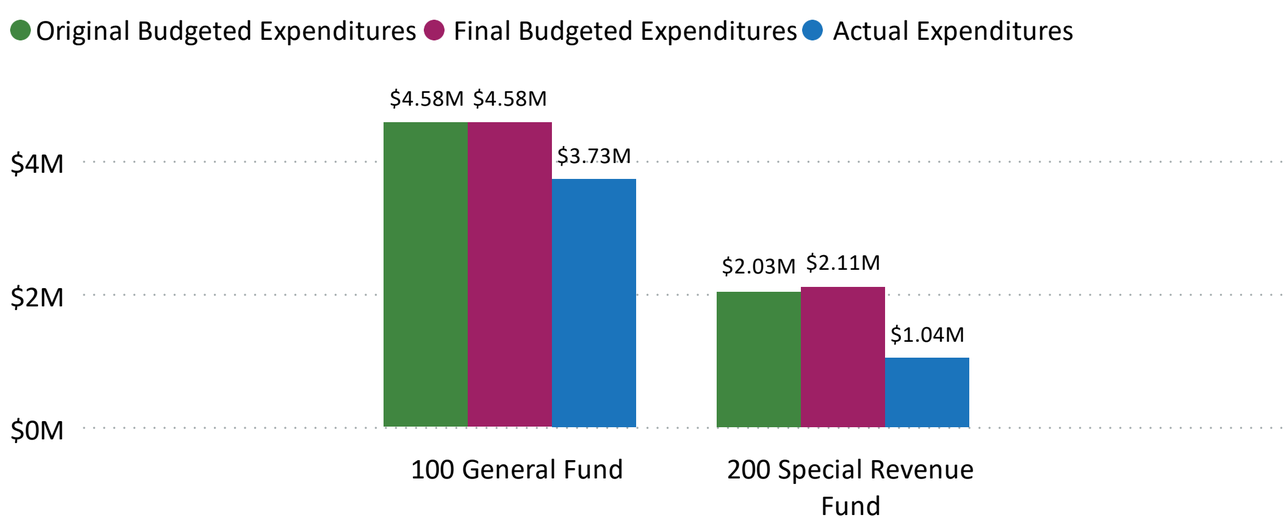
Revenue Source by Fund



Expenditure by Source/Function



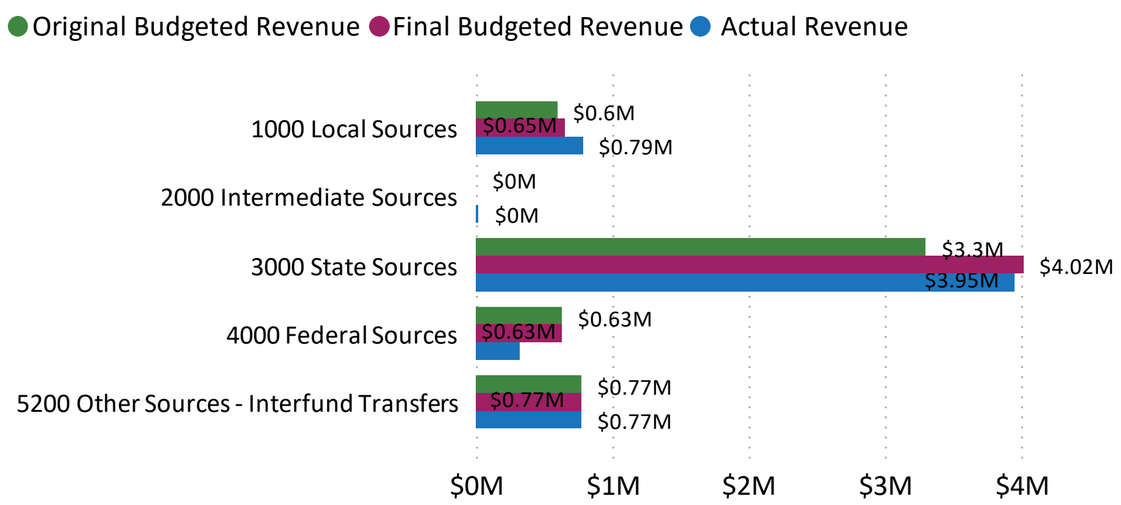
Expenditure Function by Fund



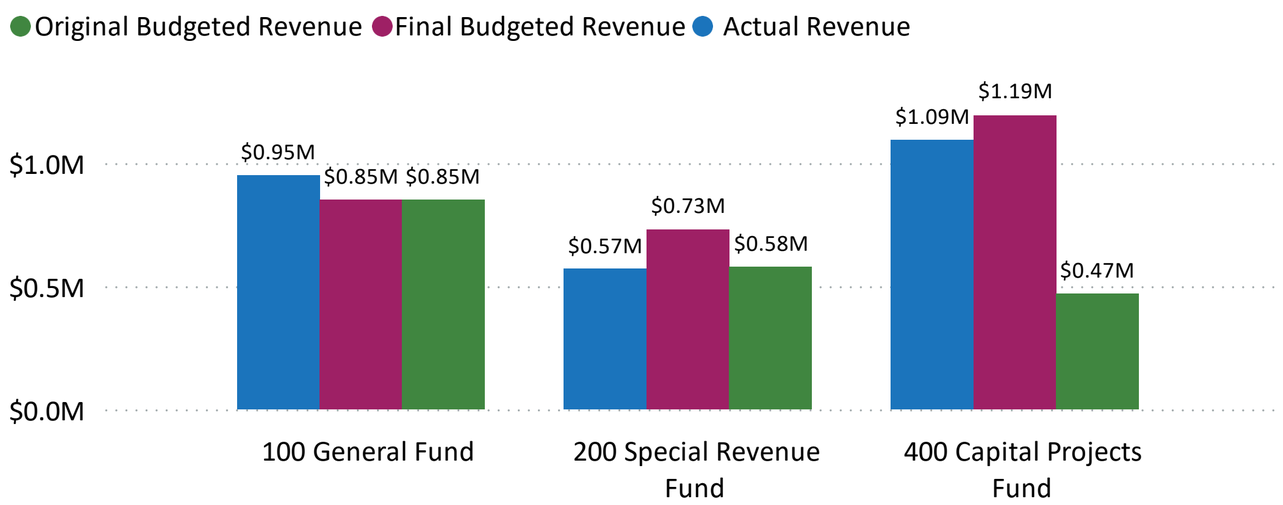
Budget to Actuals

2046 Butte Falls SD 91

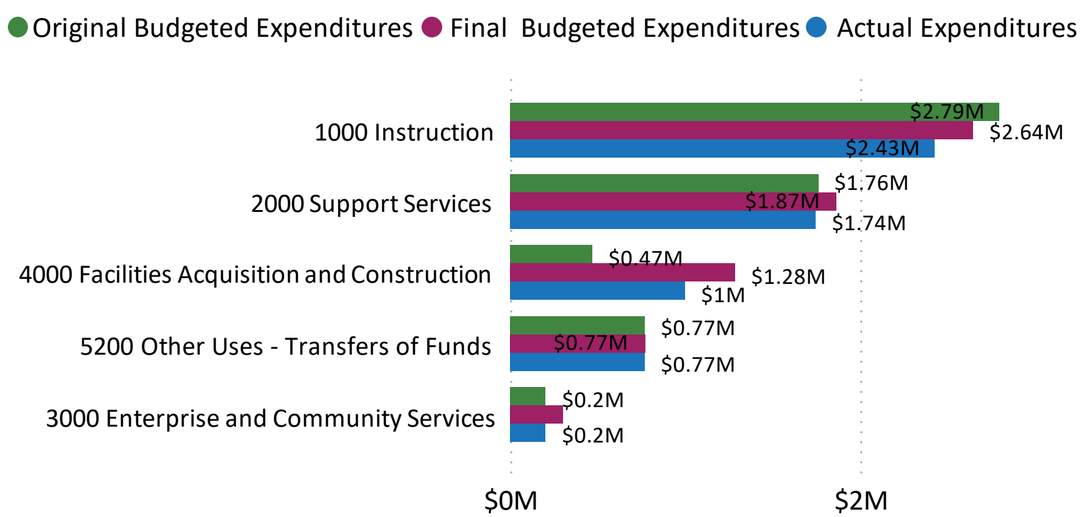
Revenue by Source/Function



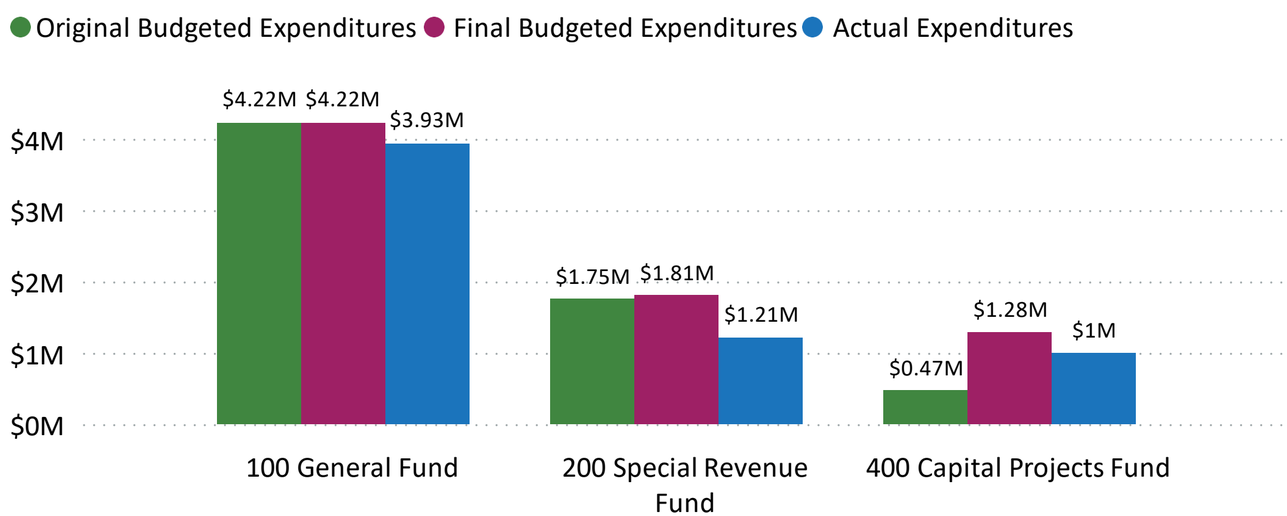
Revenue Source by Fund



Expenditure by Source/Function



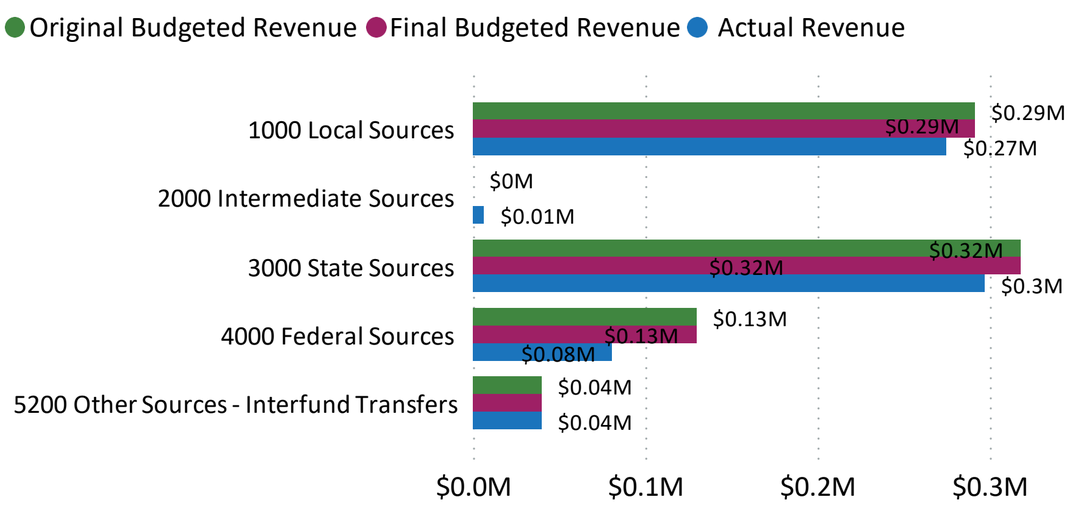
Expenditure Function by Fund



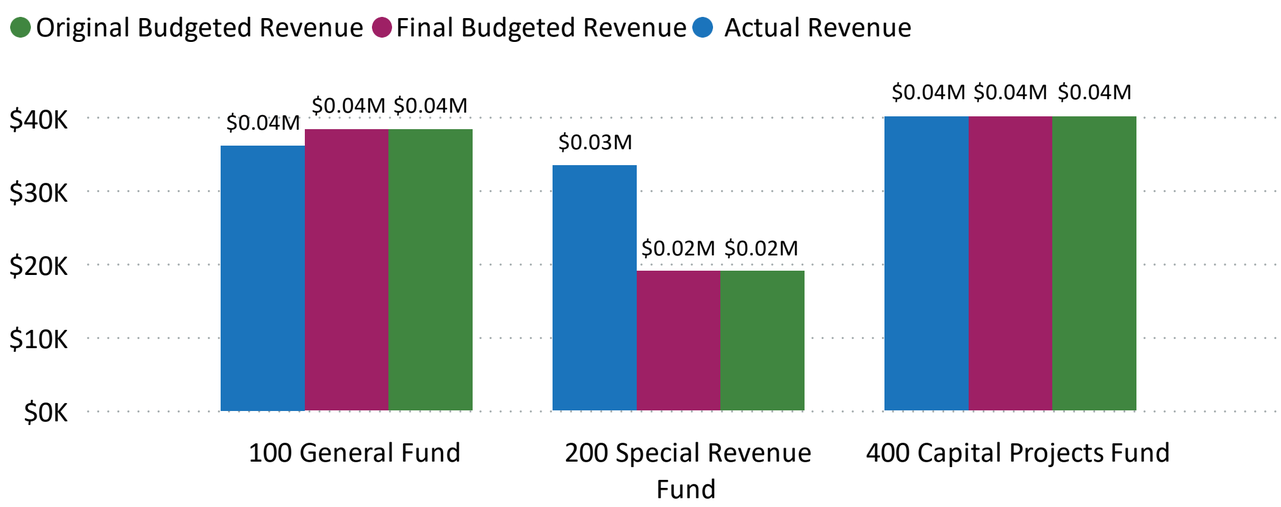
Budget to Actuals

2047 Pinehurst SD 94

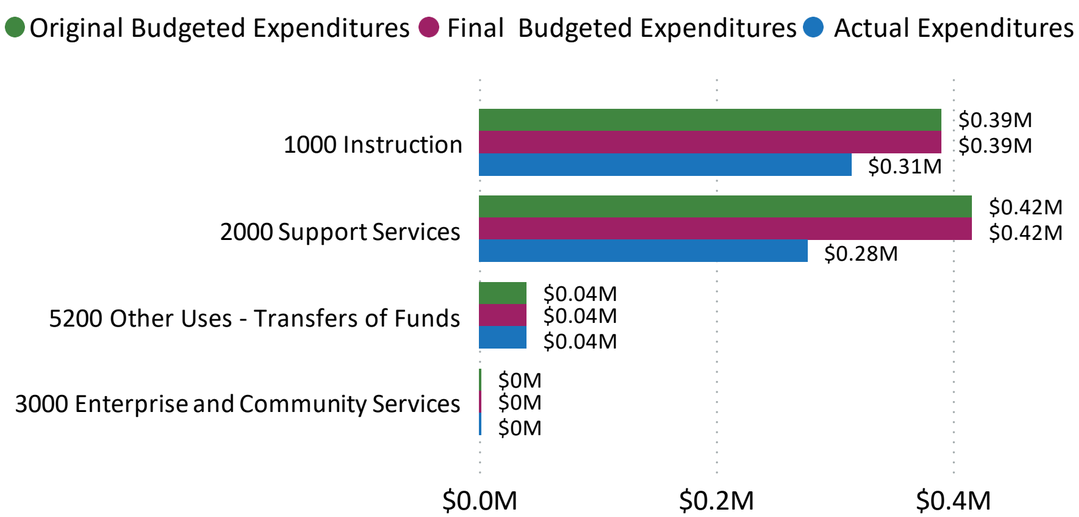
Revenue by Source/Function



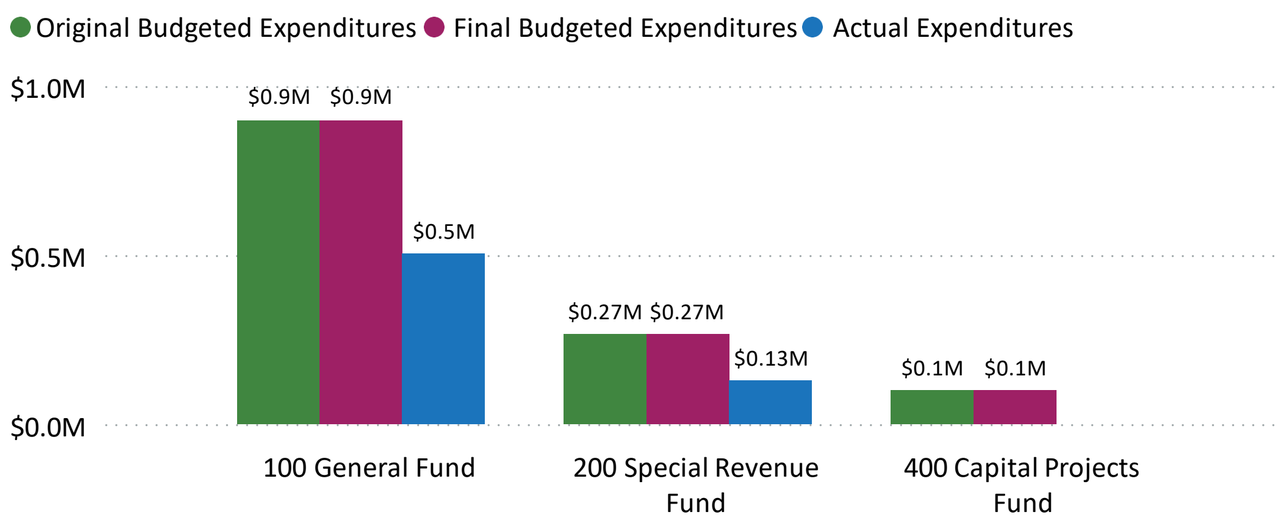
Revenue Source by Fund



Expenditure by Source/Function



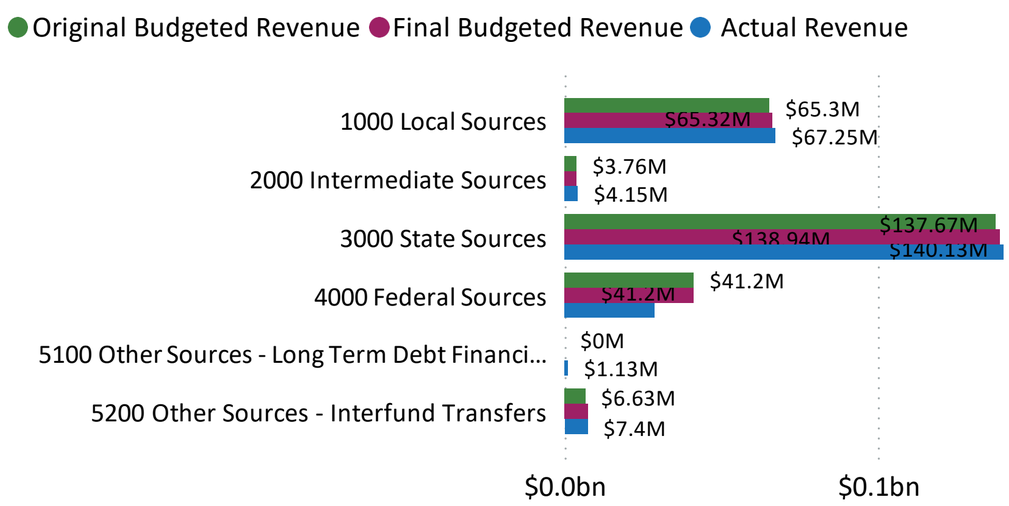
Expenditure Function by Fund



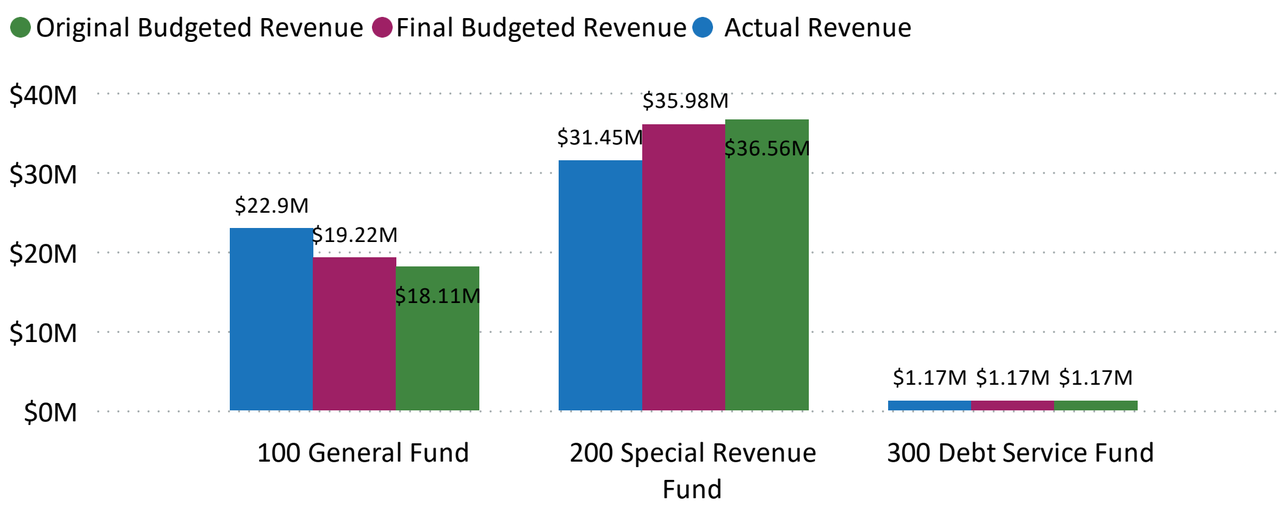
Budget to Actuals

2048 Medford SD 549C

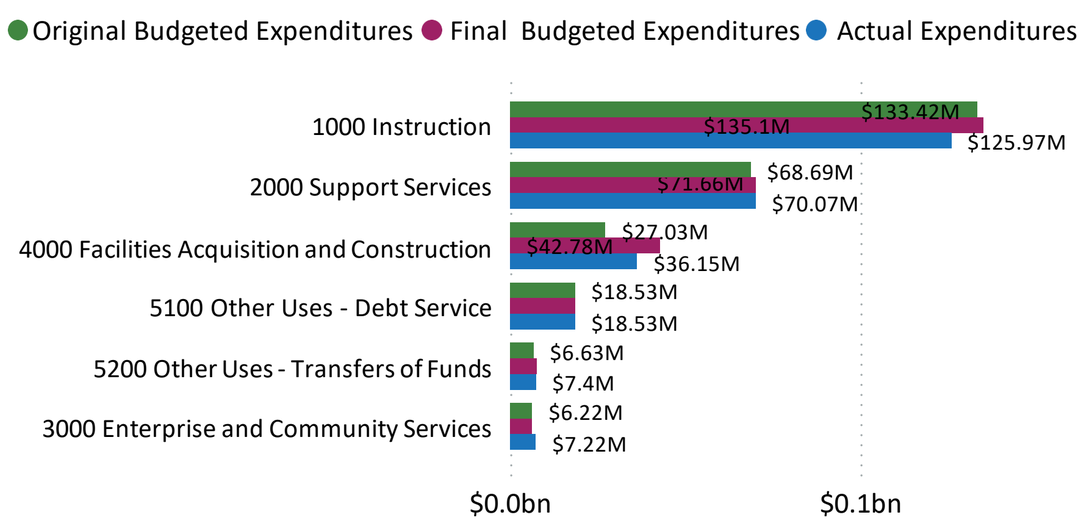
Revenue by Source/Function



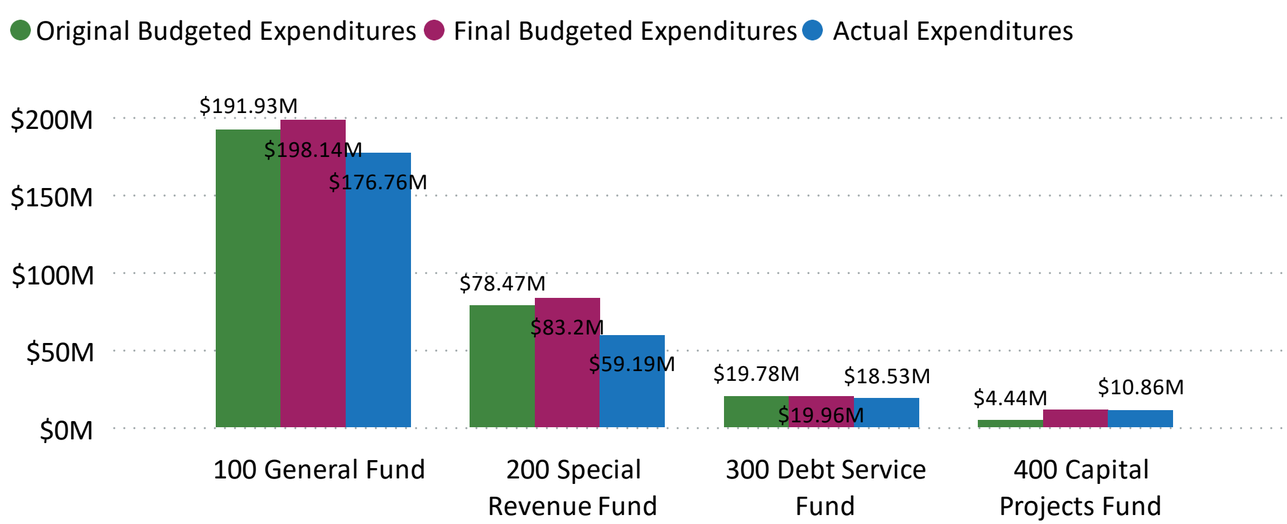
Revenue Source by Fund



Expenditure by Source/Function



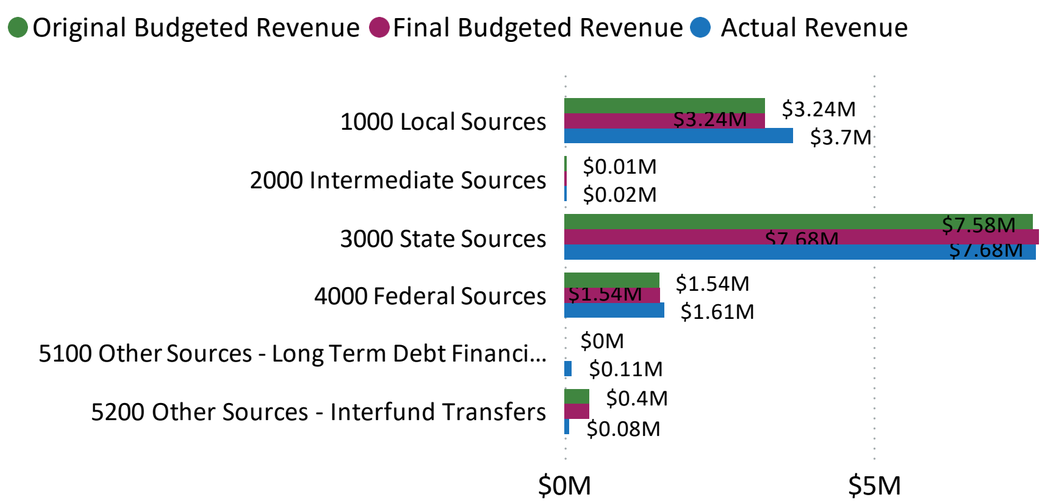
Expenditure Function by Fund



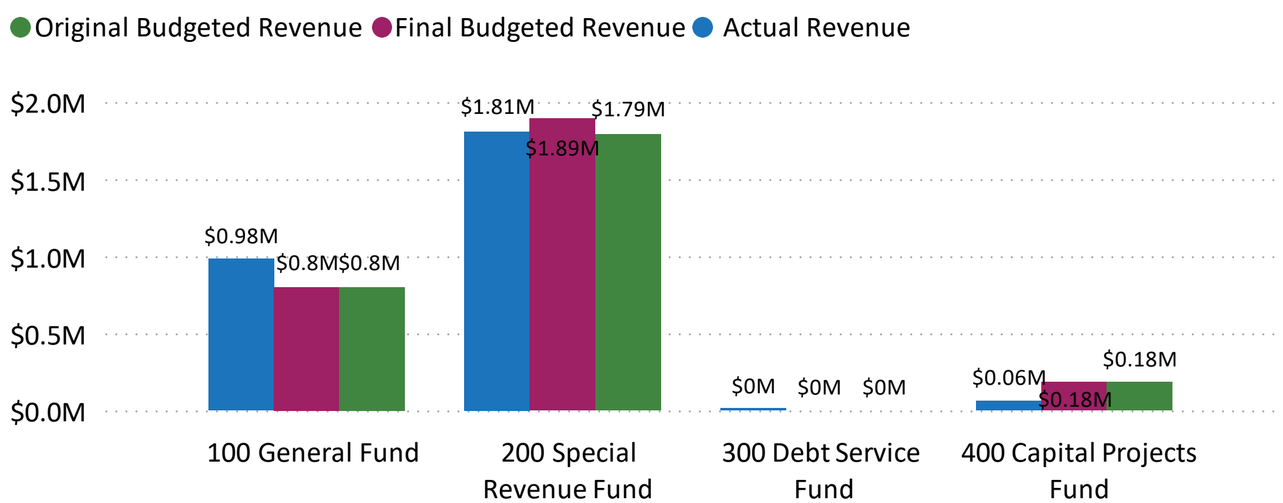
Budget to Actuals

2050 Culver SD 4

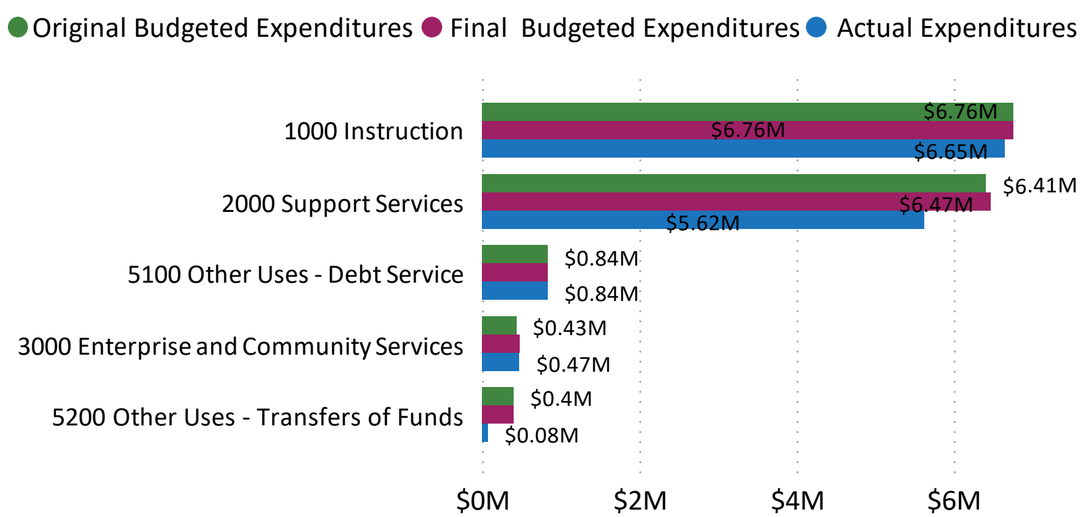
Revenue by Source/Function



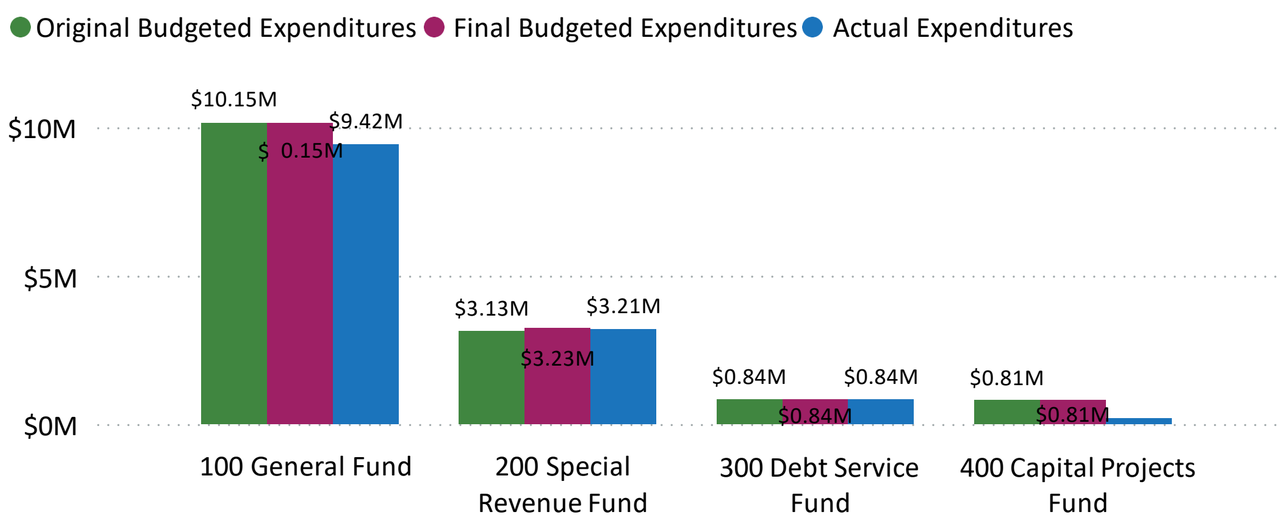
Revenue Source by Fund



Expenditure by Source/Function



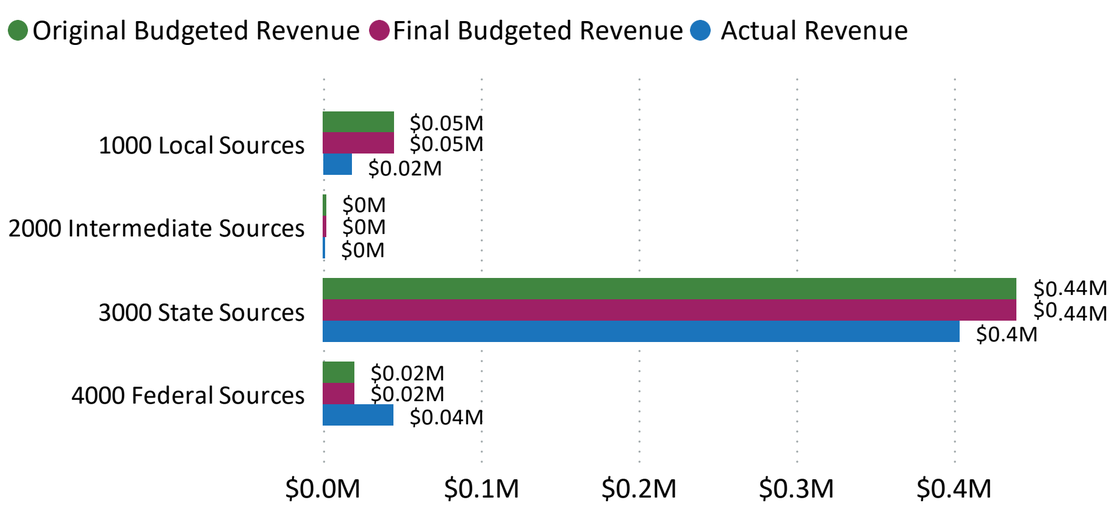
Expenditure Function by Fund



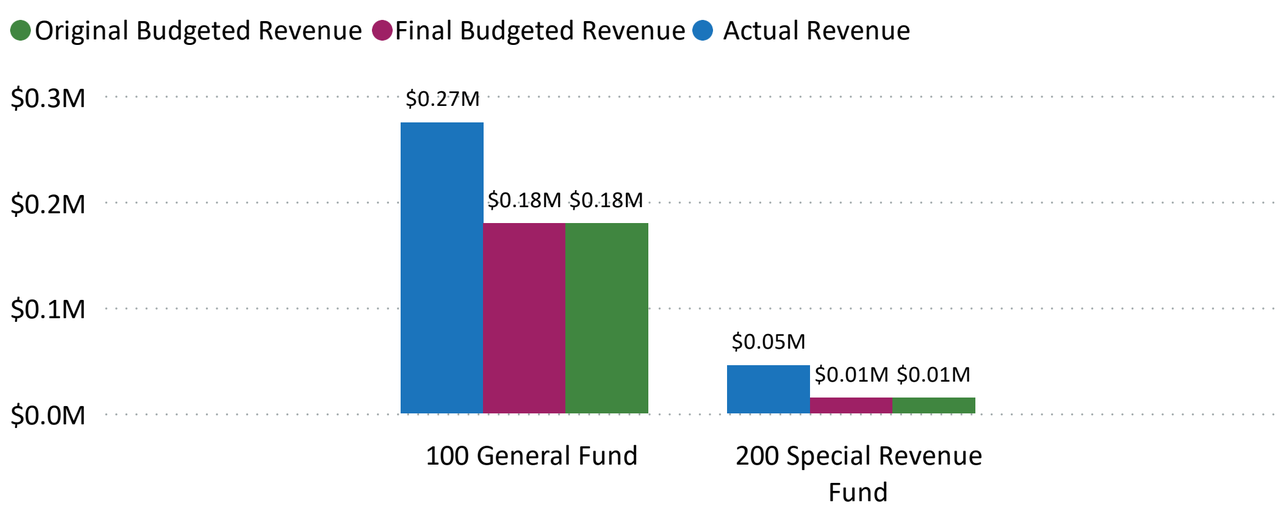
Budget to Actuals

2051 Ashwood SD 8

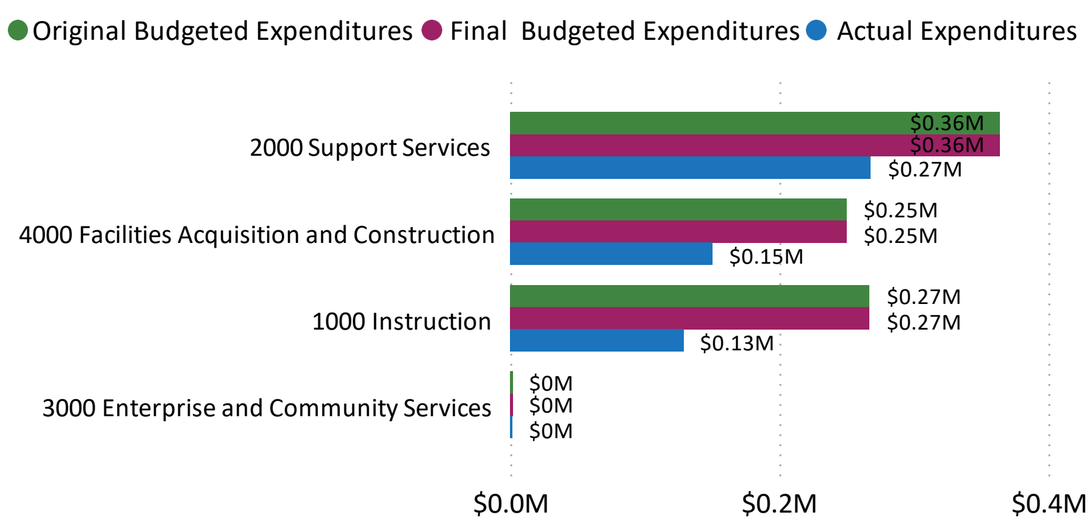
Revenue by Source/Function



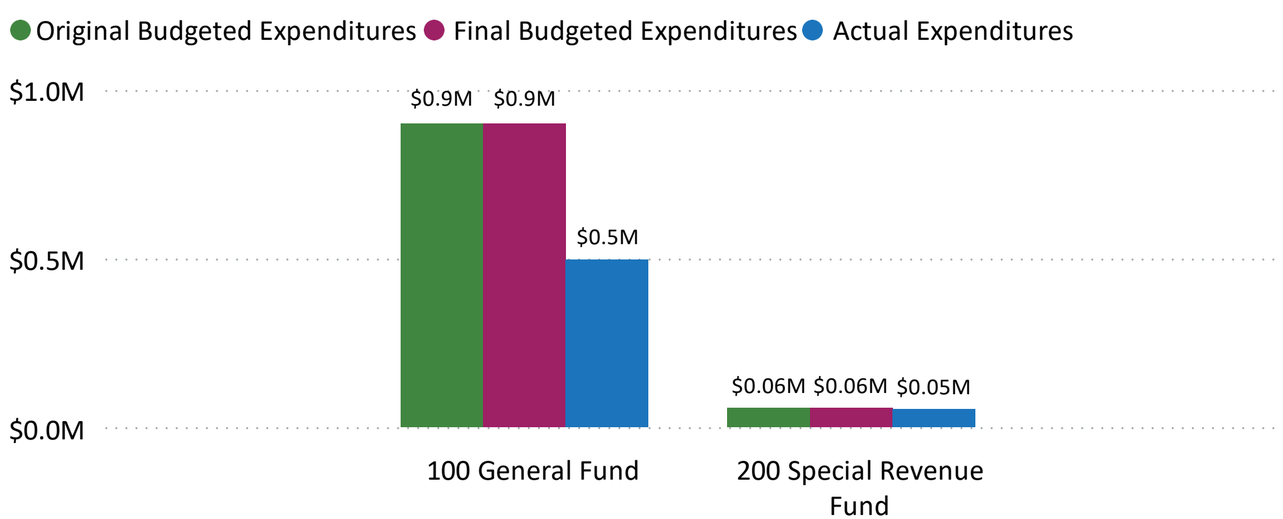
Revenue Source by Fund



Expenditure by Source/Function



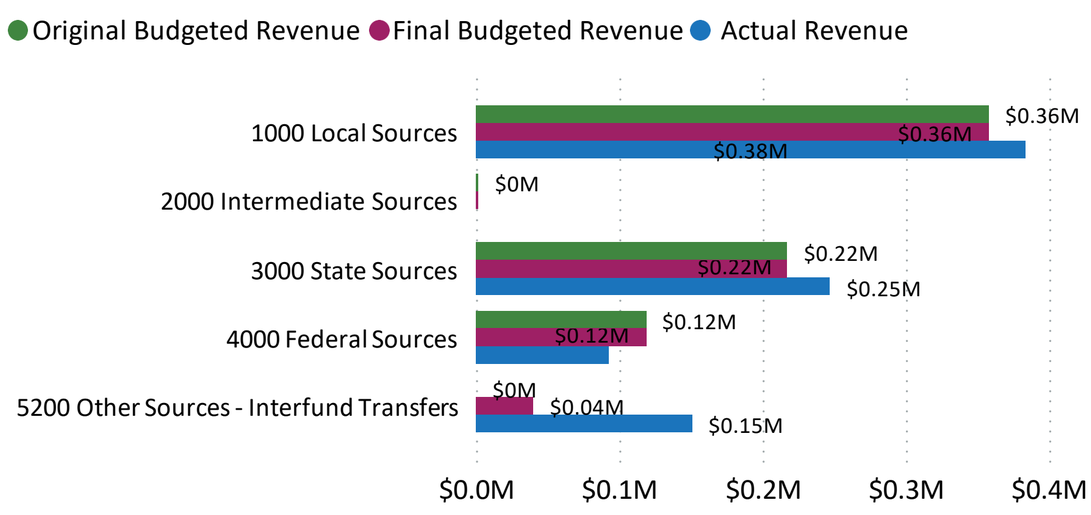
Expenditure Function by Fund



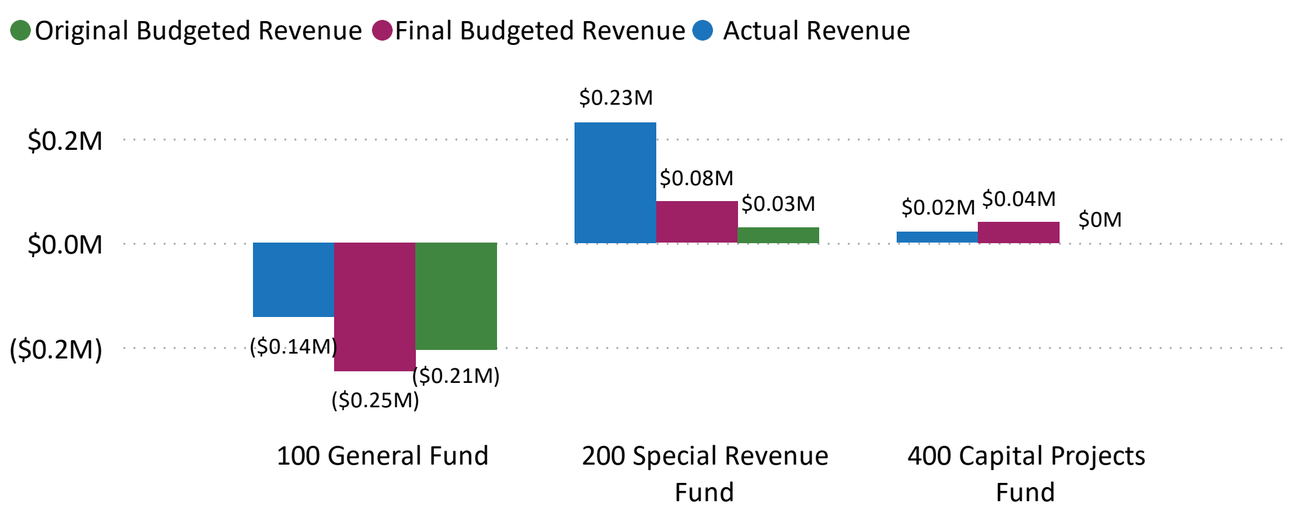
Budget to Actuals

2052 Black Butte SD 41

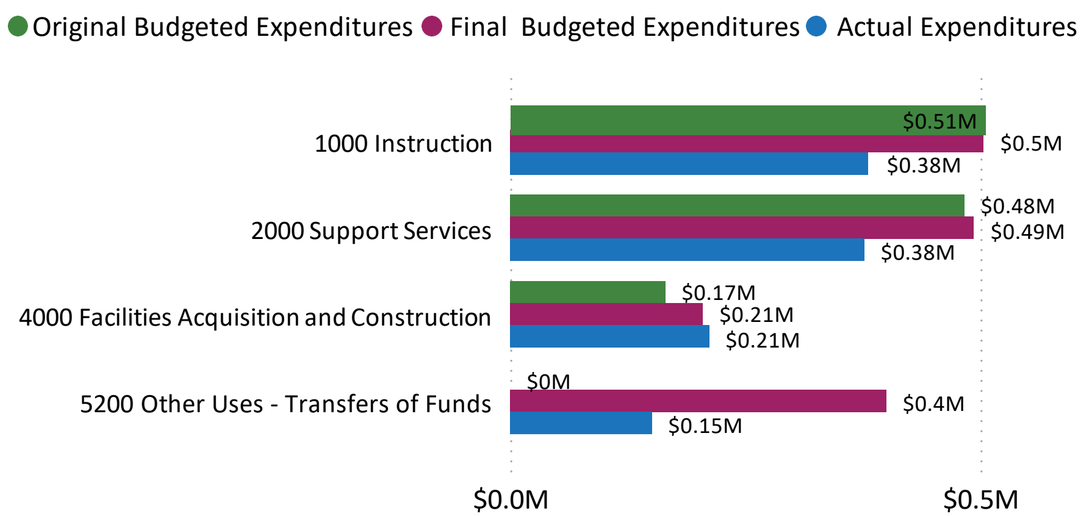
Revenue by Source/Function



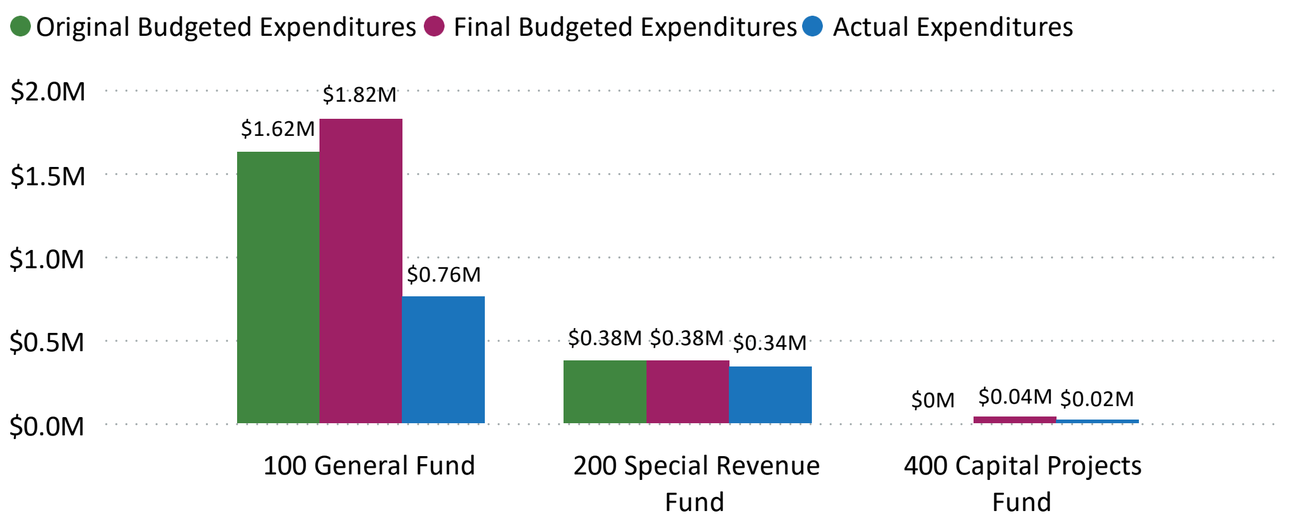
Revenue Source by Fund



Expenditure by Source/Function



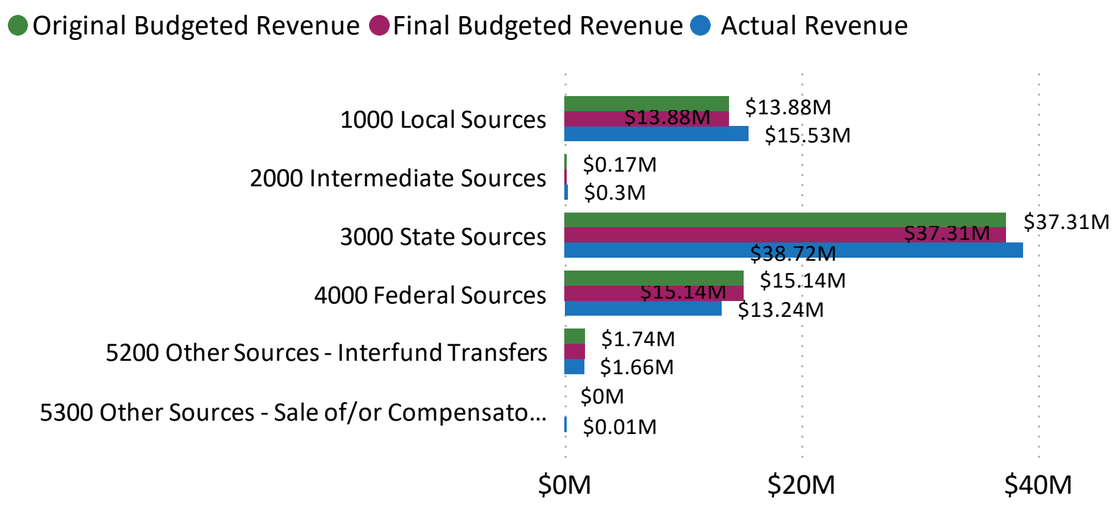
Expenditure Function by Fund



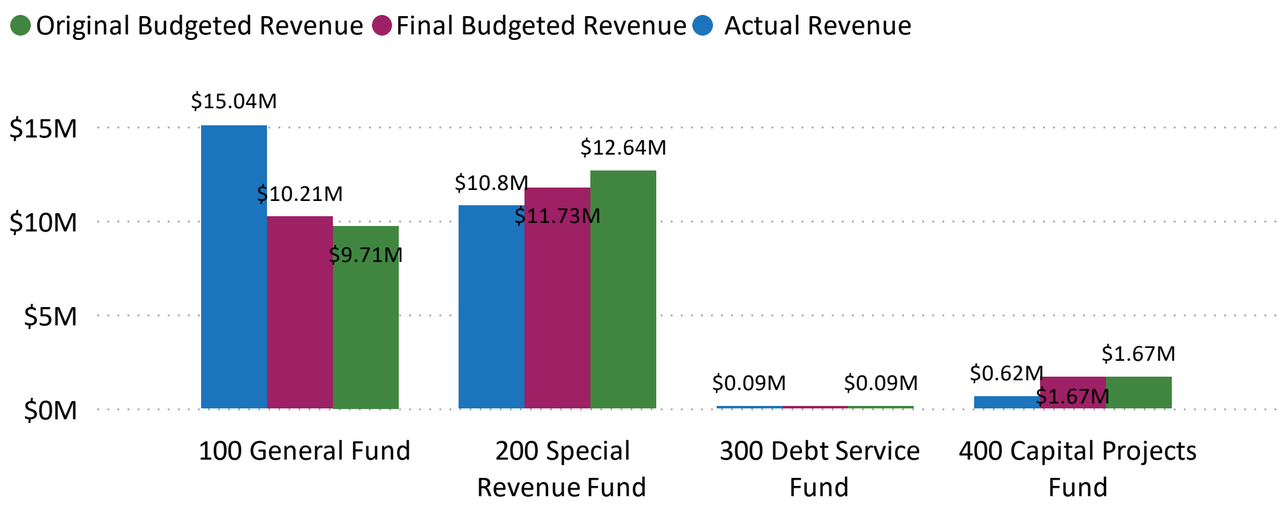
Budget to Actuals

2053 Jefferson County (Madras) SD 509J

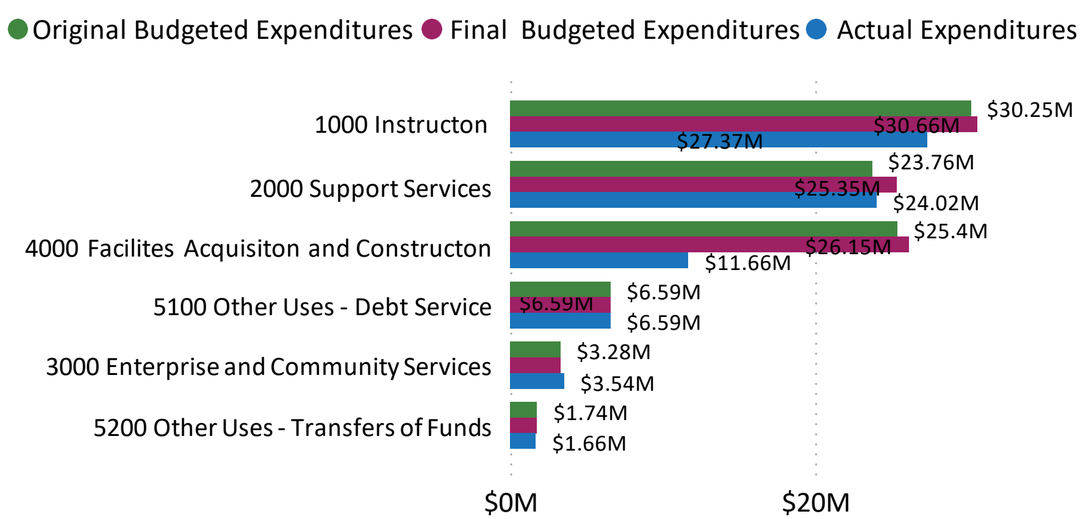
Revenue by Source/Function



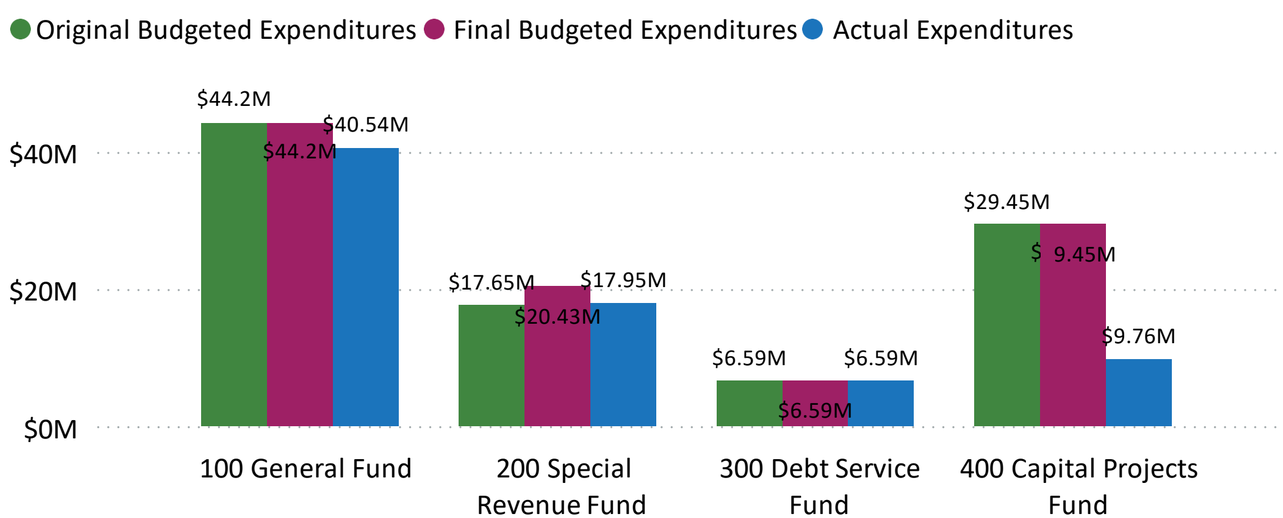
Revenue Source by Fund



Expenditure by Source/Function



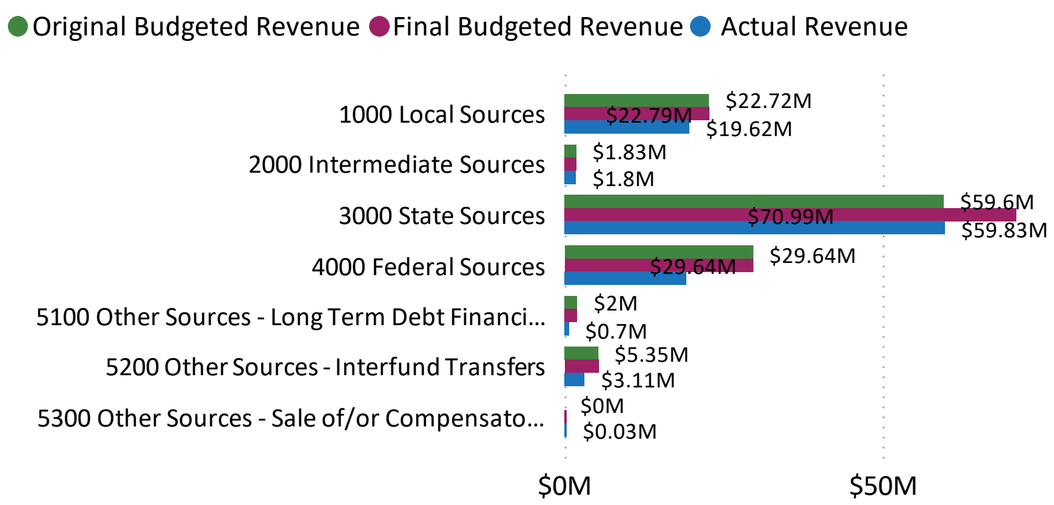
Expenditure Function by Fund



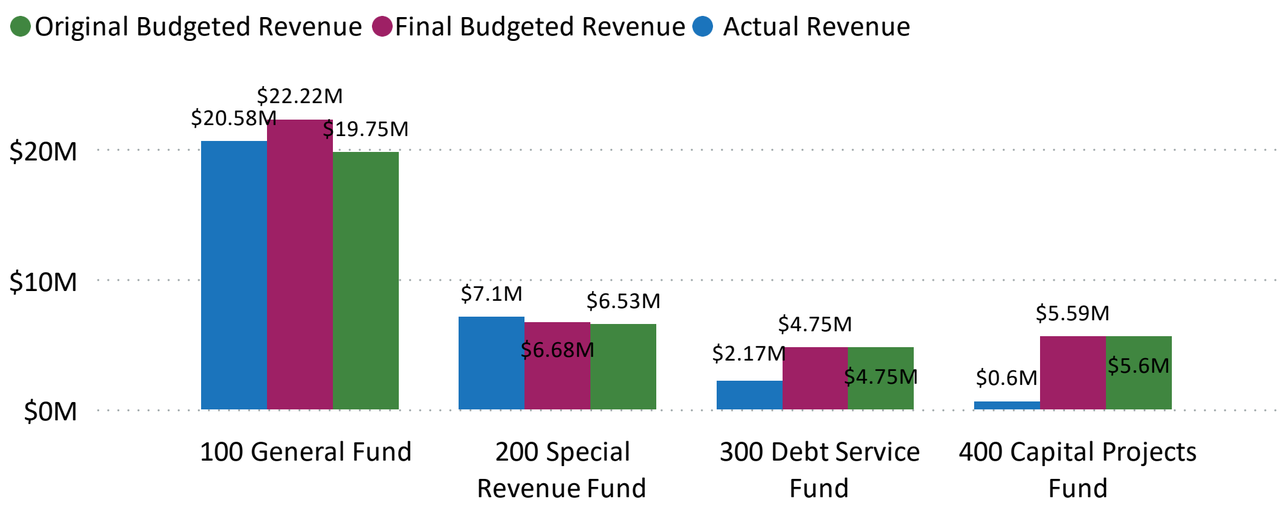
Budget to Actuals

2054 Grants Pass SD 7

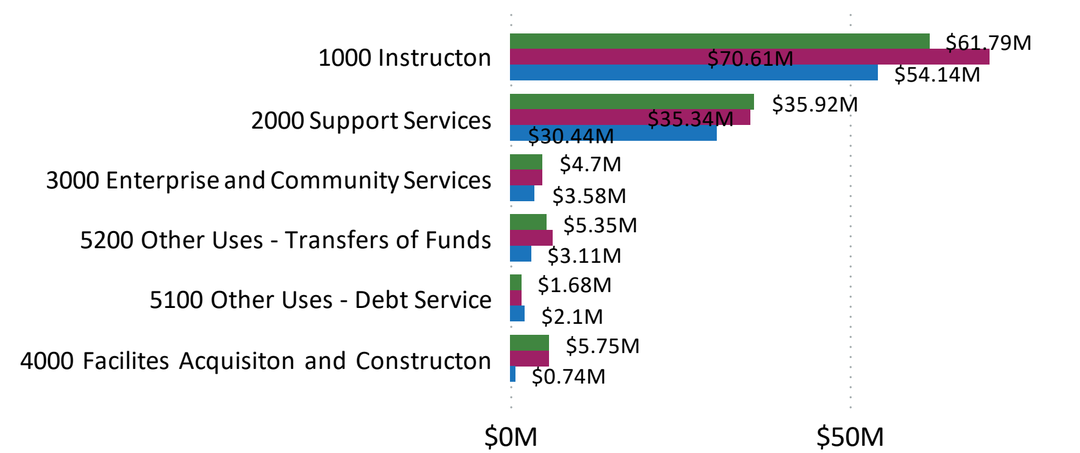
Revenue by Source/Function



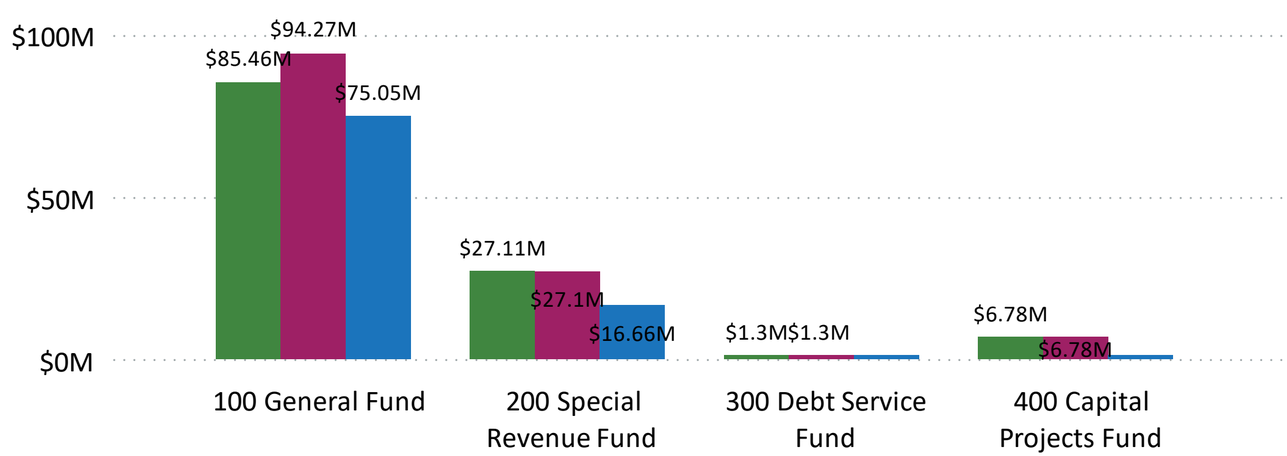
Revenue Source by Fund



Expenditure by Source/Function



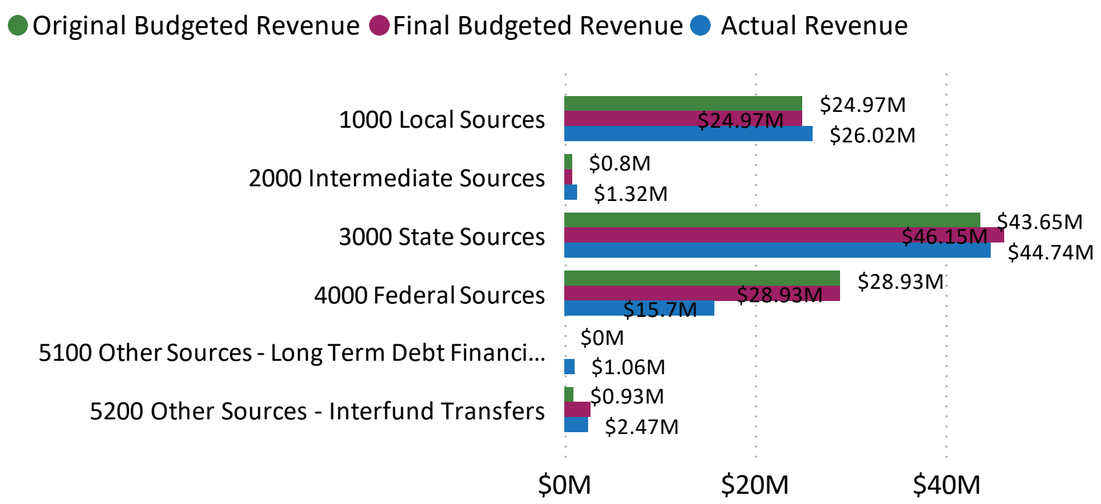
Expenditure Function by Fund



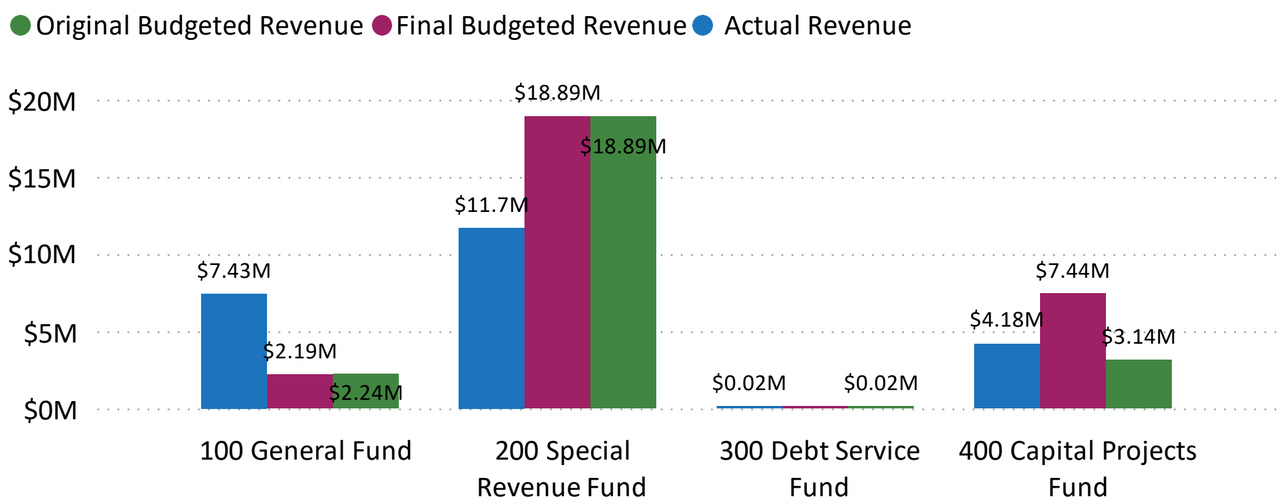
Budget to Actuals

2055 Three Rivers/Josephine County SD

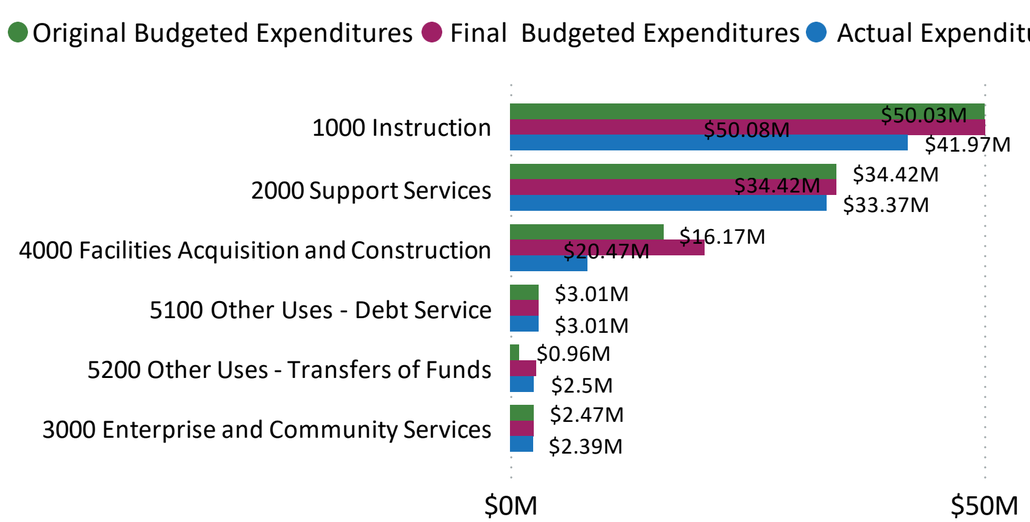
Revenue by Source/Function



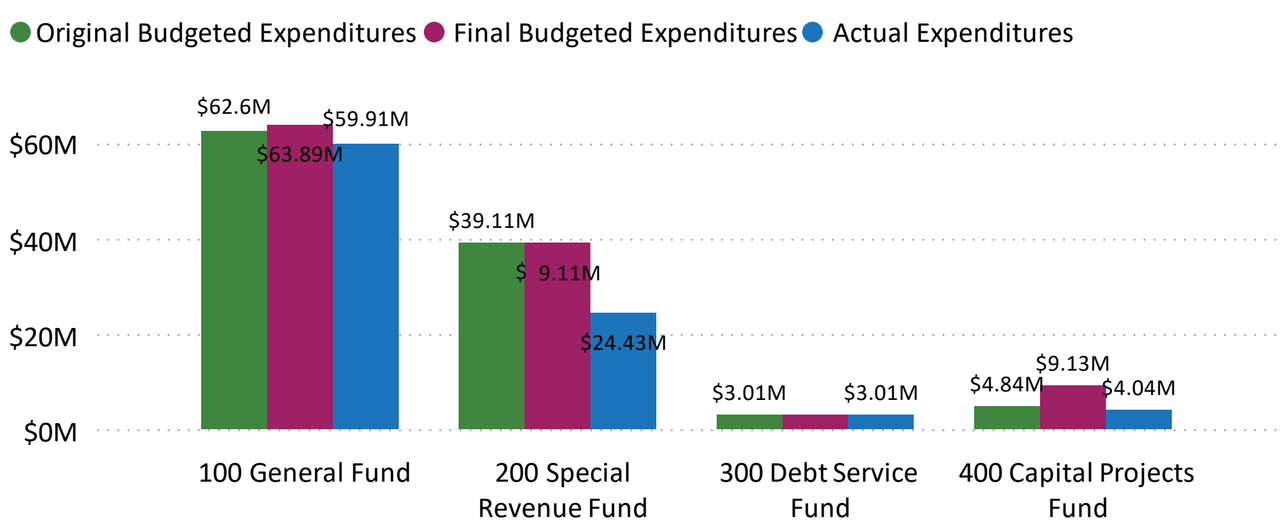
Revenue Source by Fund



Expenditure by Source/Function



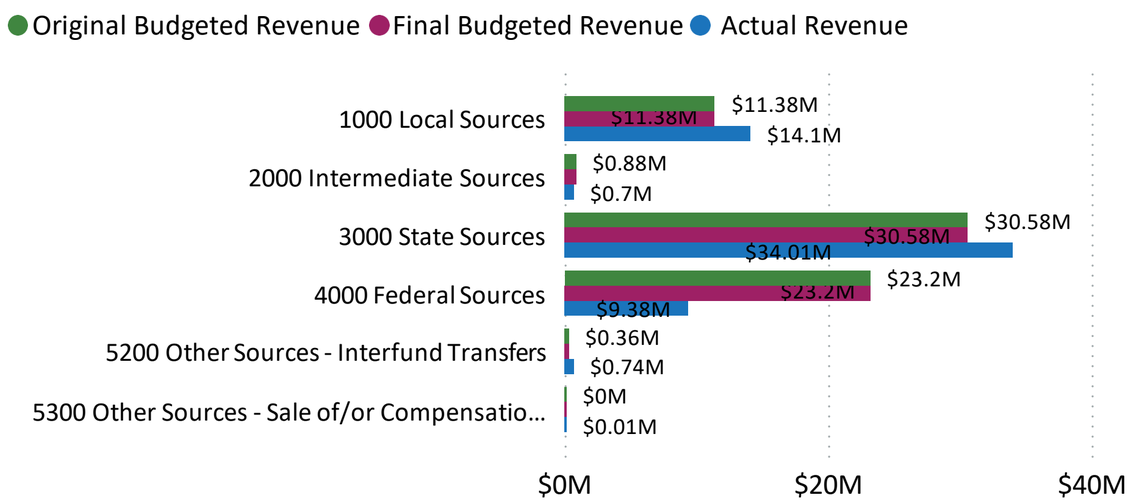
Expenditure Function by Fund



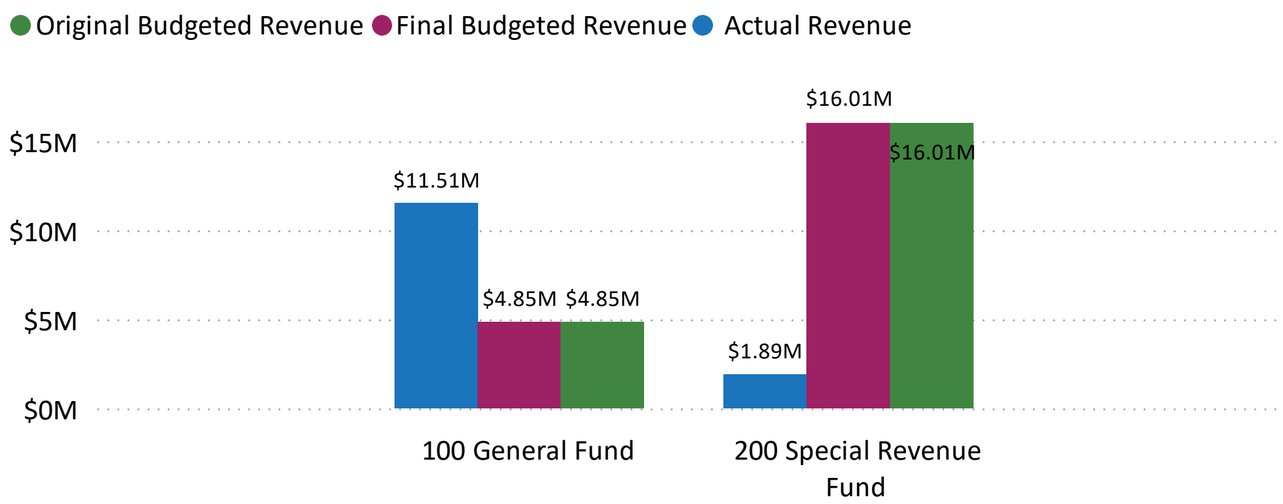
Budget to Actuals

2056 Klamath Falls City Schools

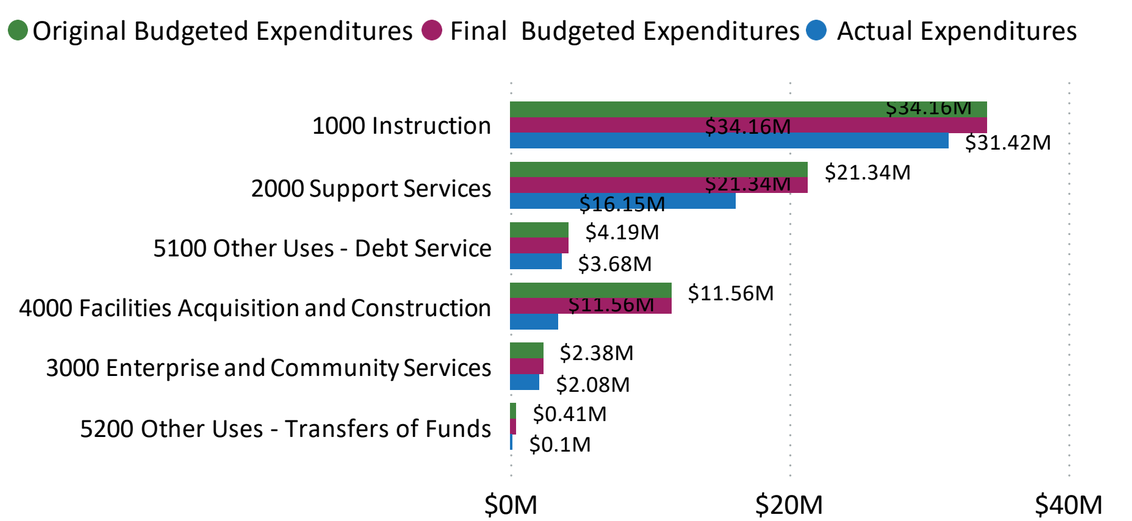
Revenue by Source/Function



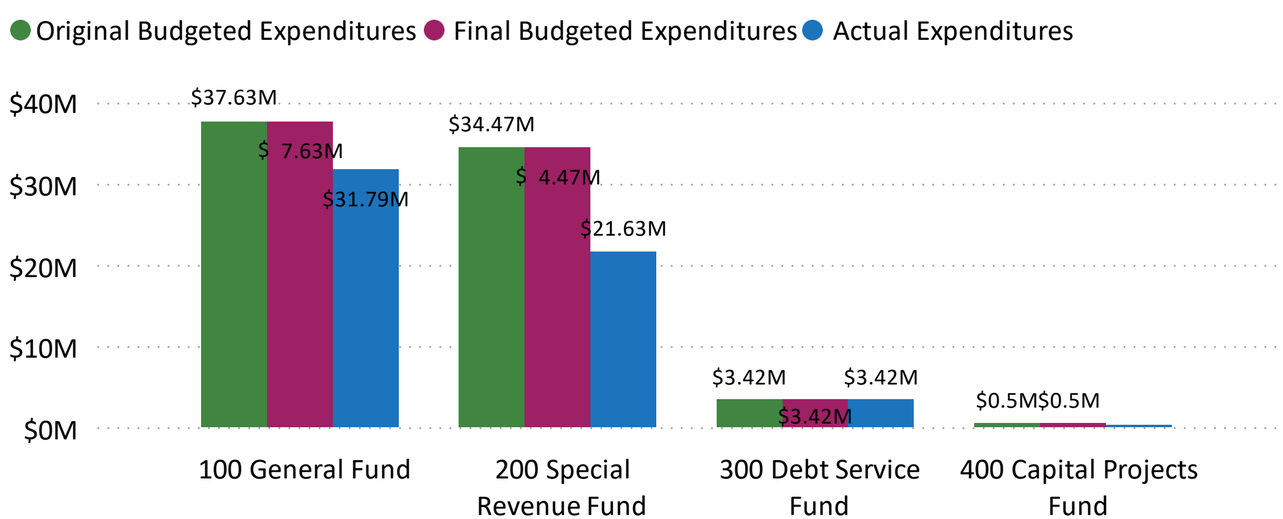
Revenue Source by Fund



Expenditure by Source/Function



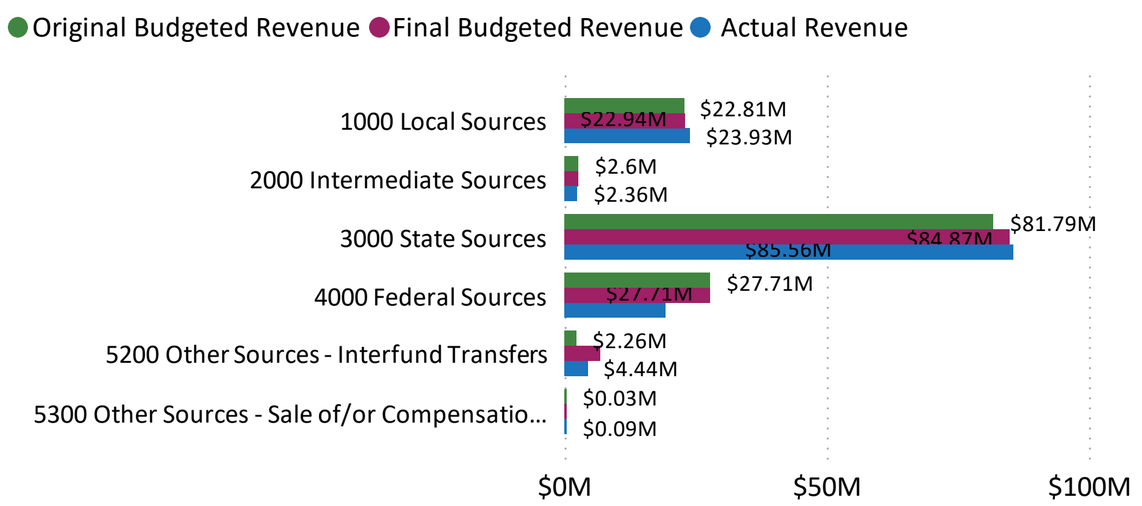
Expenditure Function by Fund



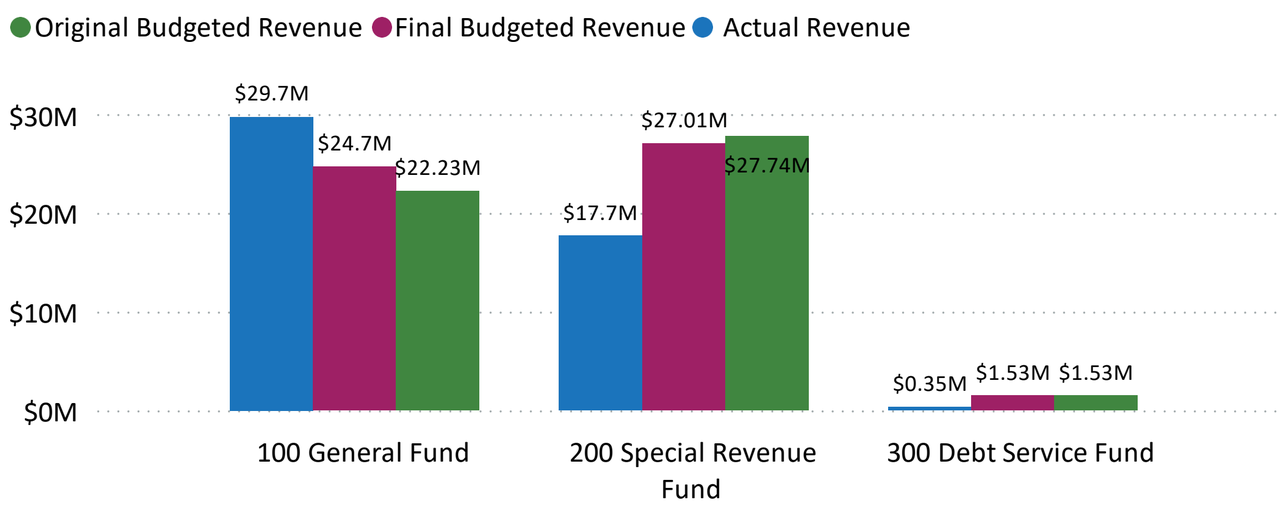
Budget to Actuals

2057 Klamath County SD

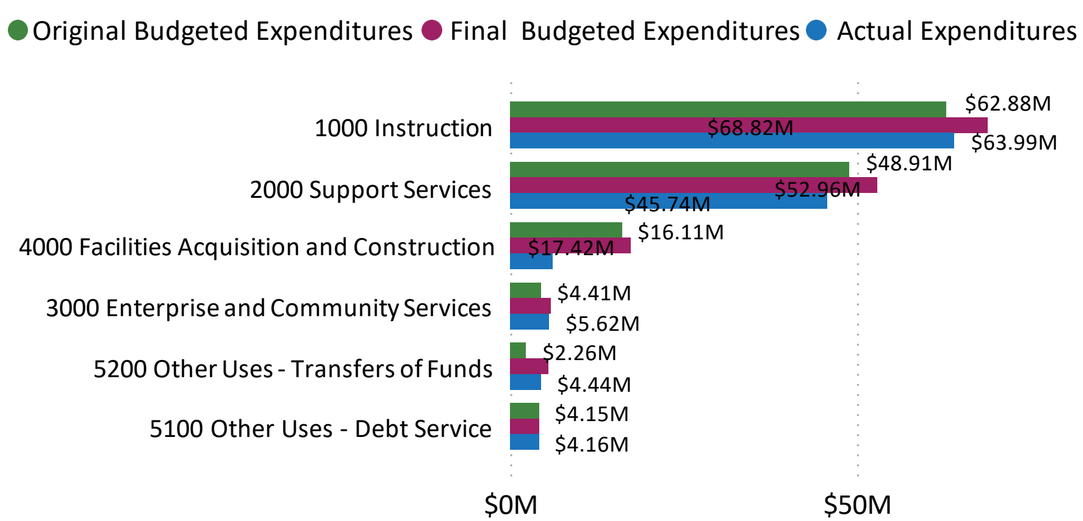
Revenue by Source/Function



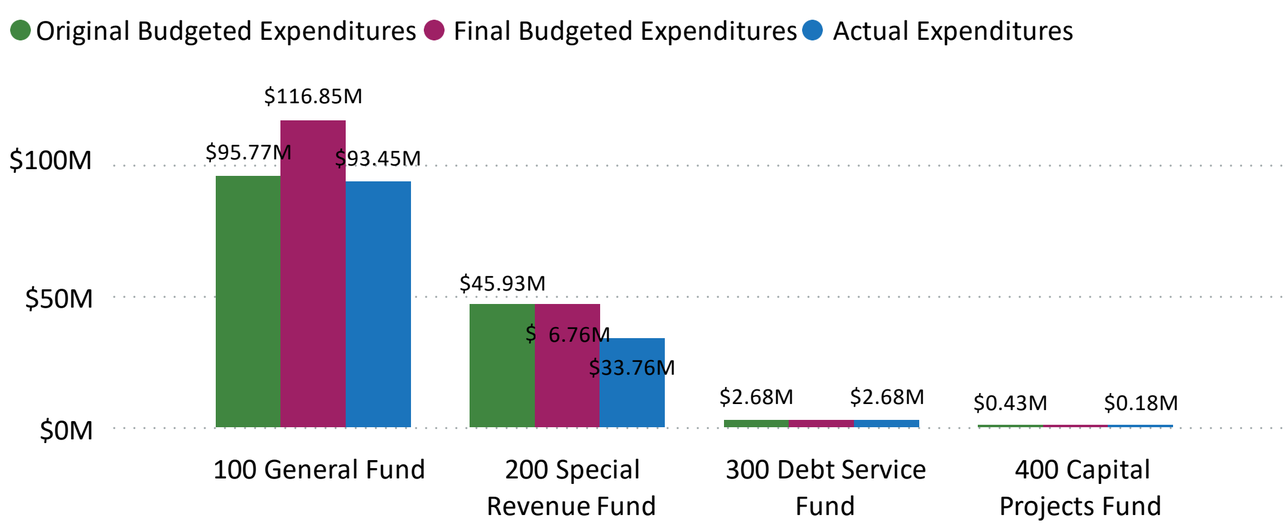
Revenue Source by Fund



Expenditure by Source/Function



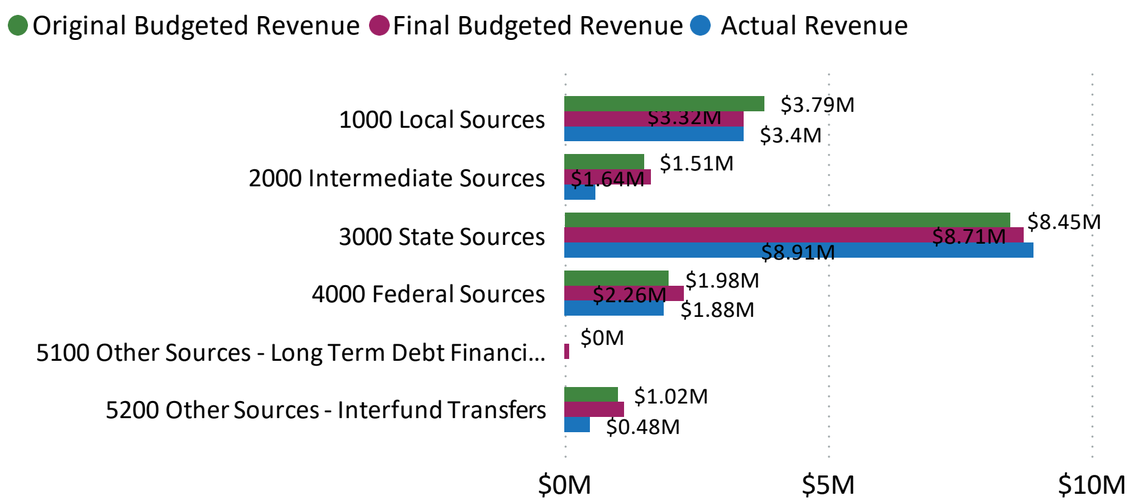
Expenditure Function by Fund



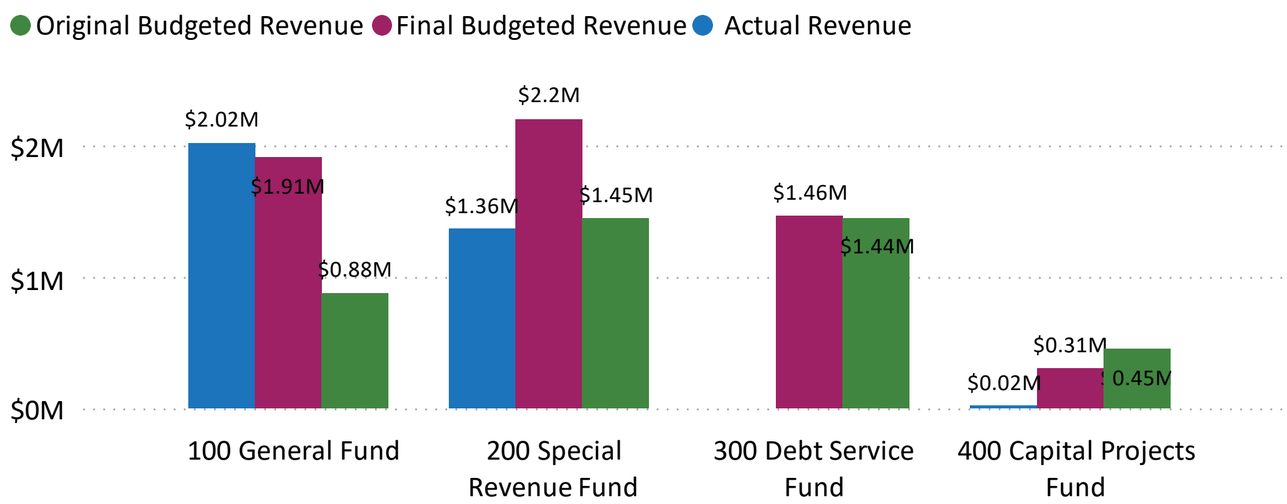
Budget to Actuals

2059 Lake County (Lakeview) SD 7

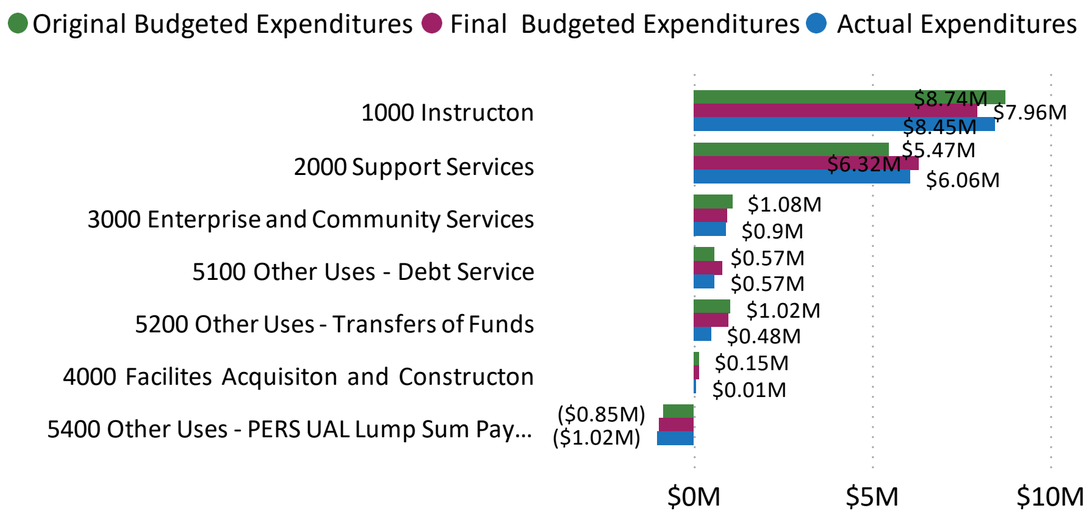
Revenue by Source/Function



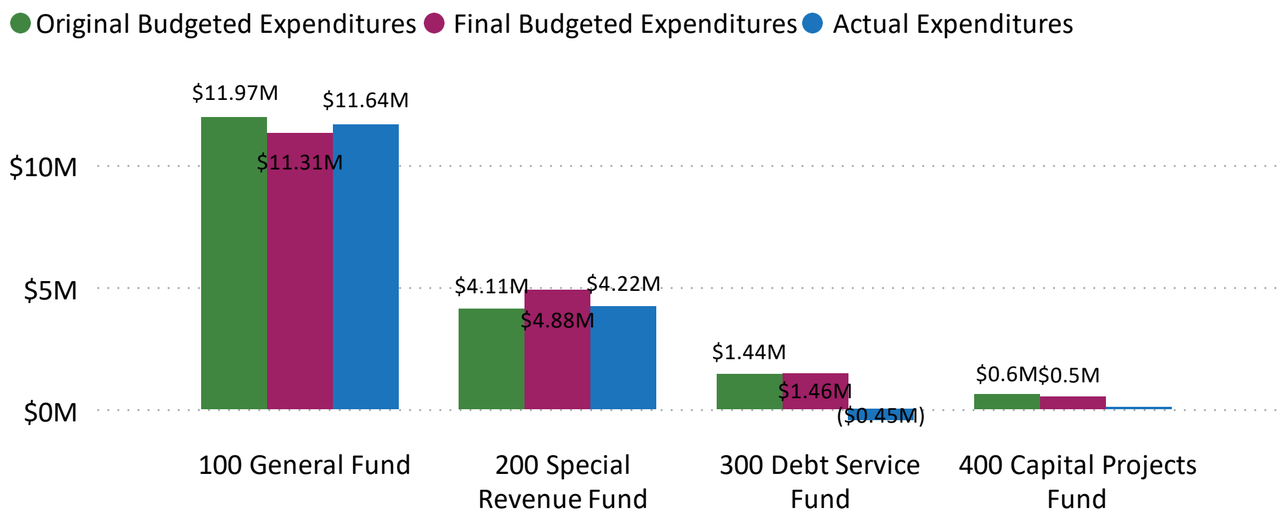
Revenue Source by Fund



Expenditure by Source/Function



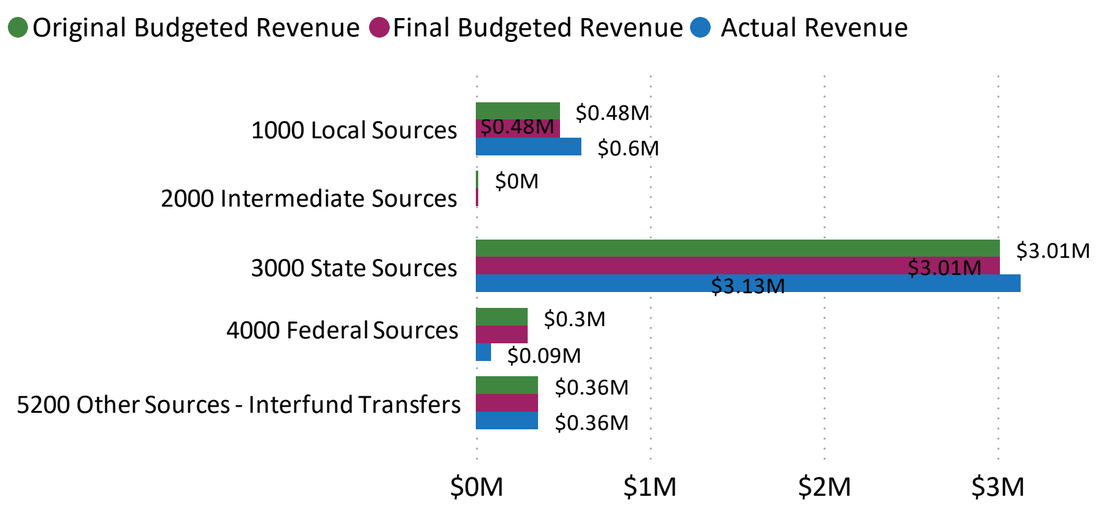
Expenditure Function by Fund



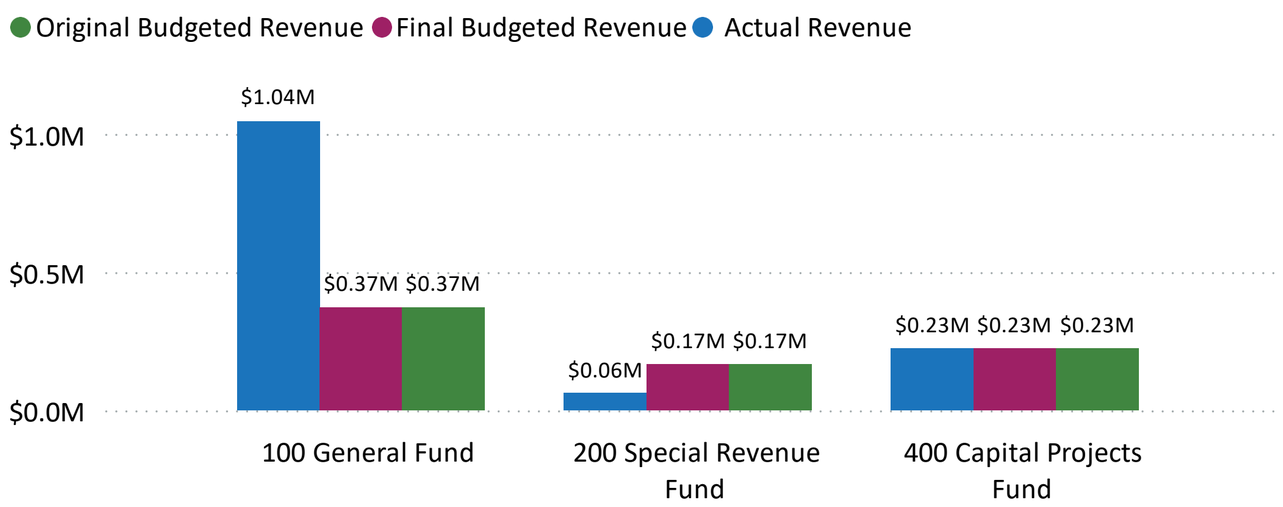
Budget to Actuals

2060 Paisley SD 11

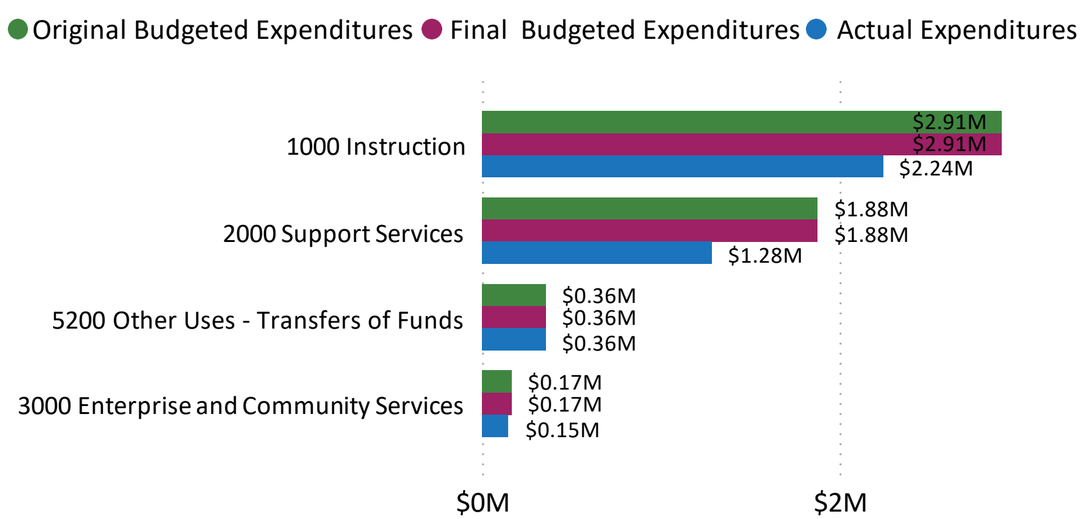
Revenue by Source/Function



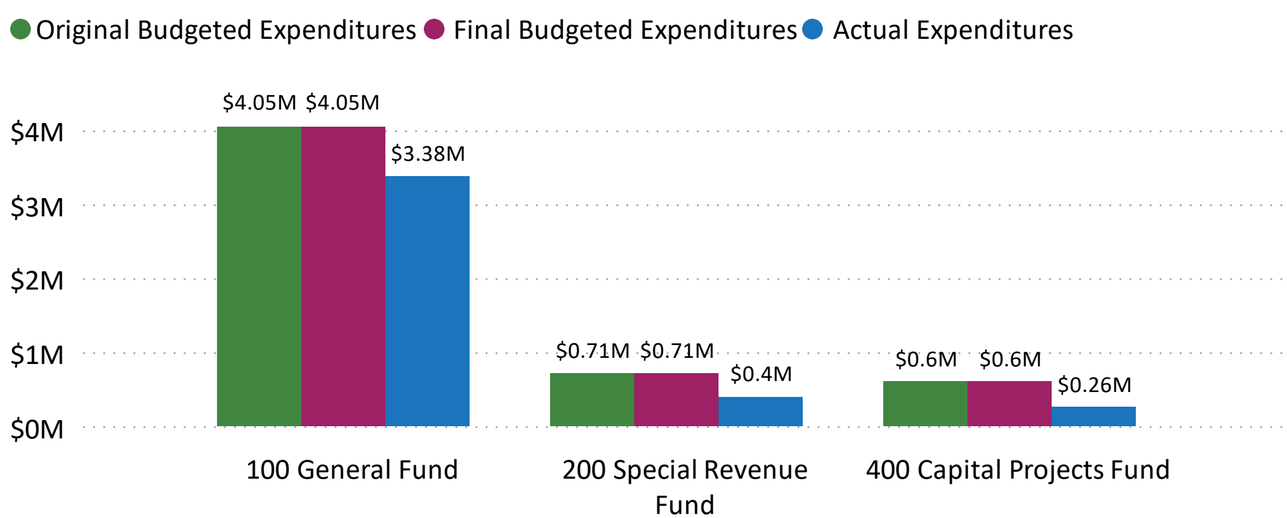
Revenue Source by Fund



Expenditure by Source/Function



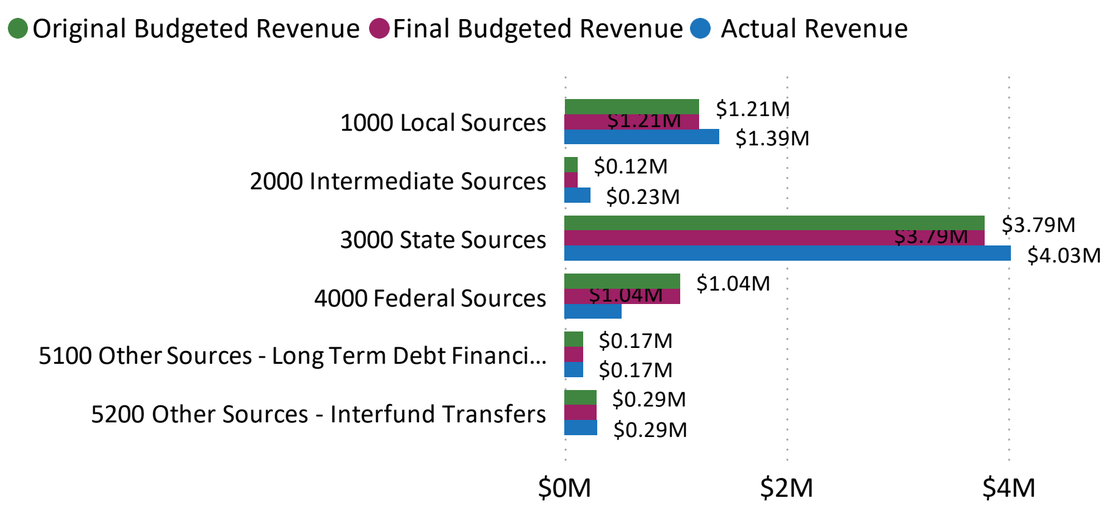
Expenditure Function by Fund



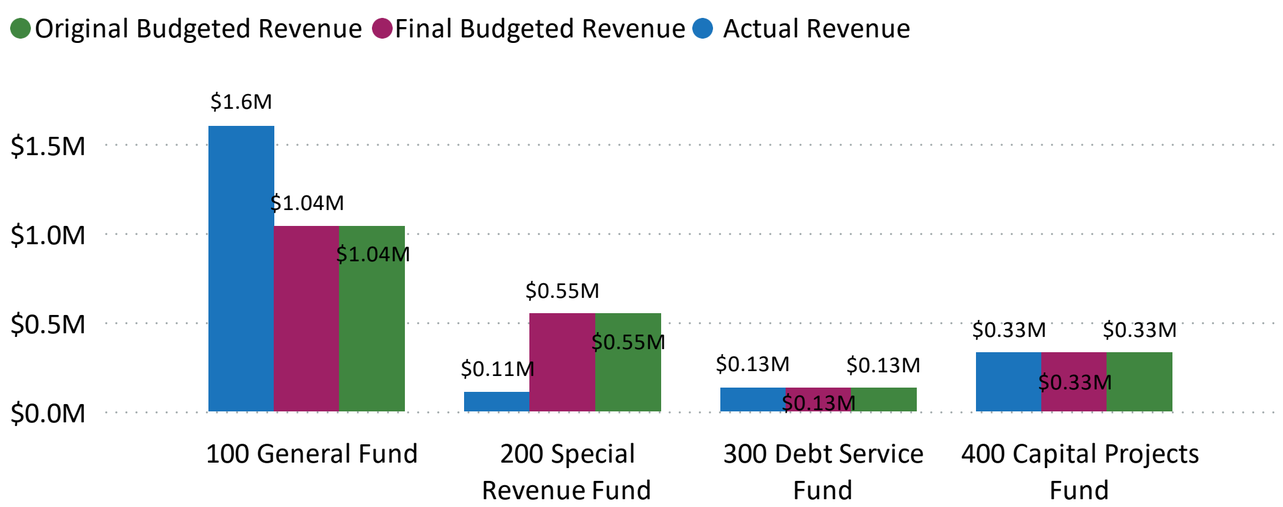
Budget to Actuals

2061 North Lake SD 14

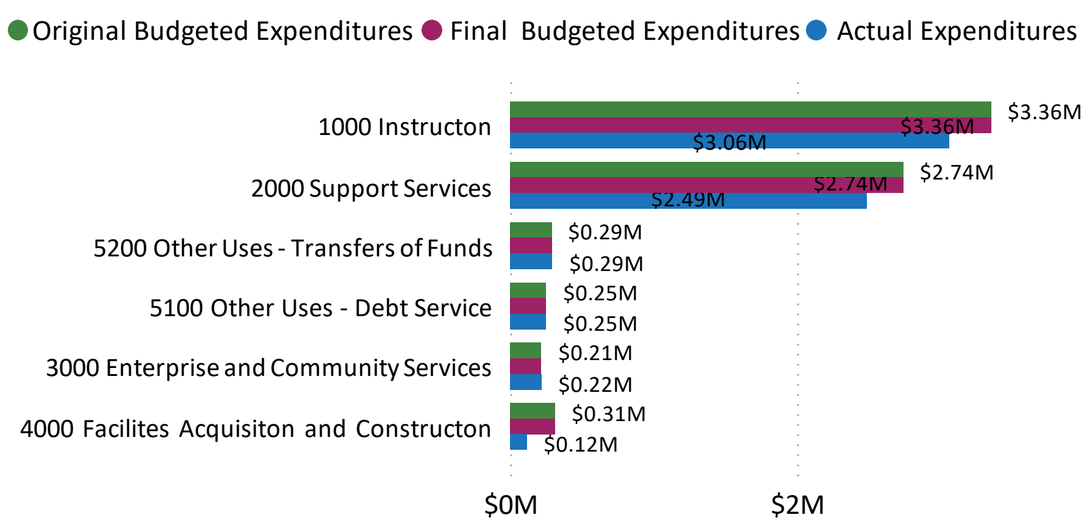
Revenue by Source/Function



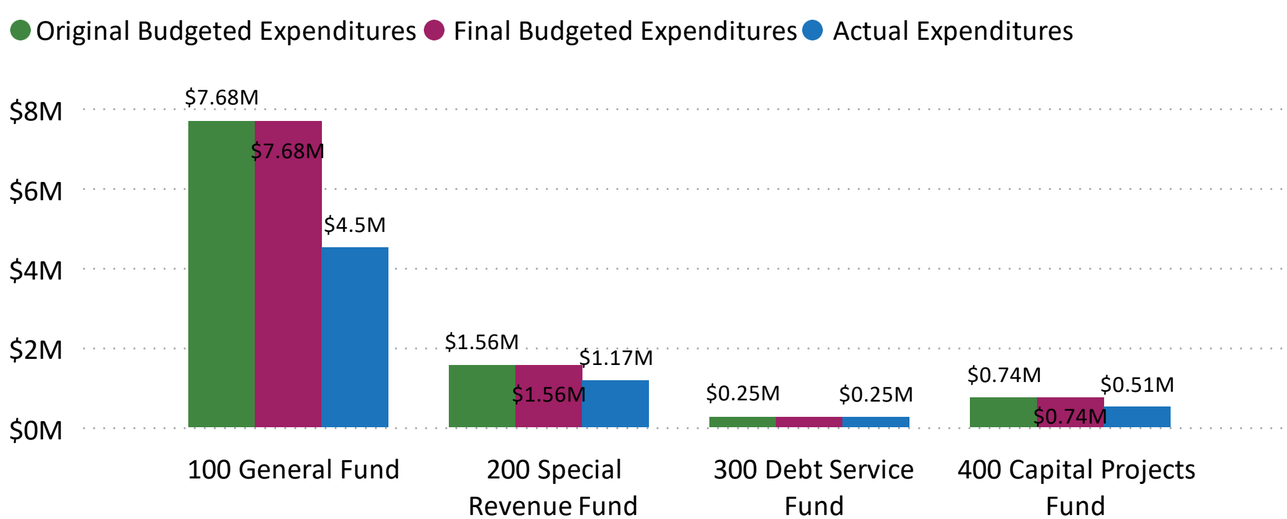
Revenue Source by Fund



Expenditure by Source/Function



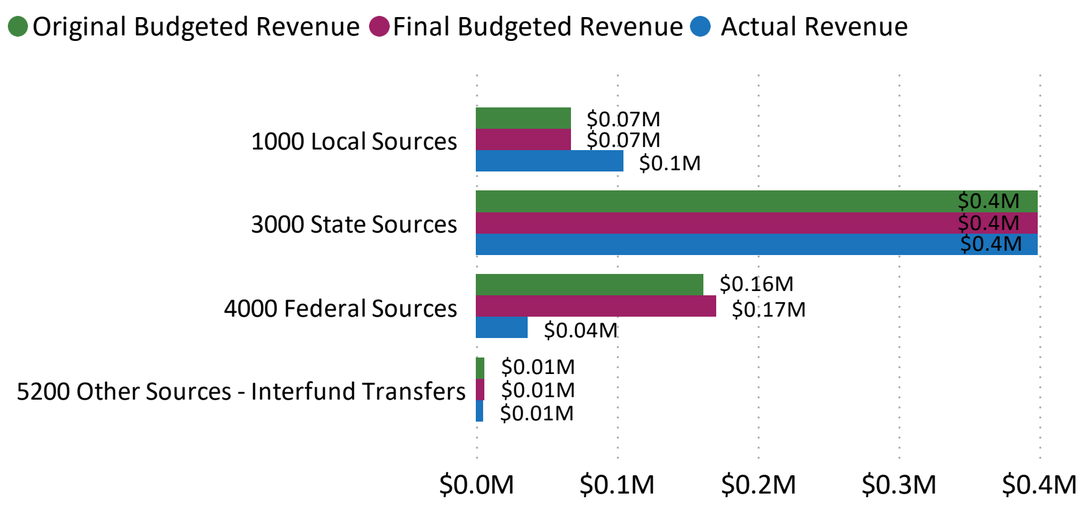
Expenditure Function by Fund



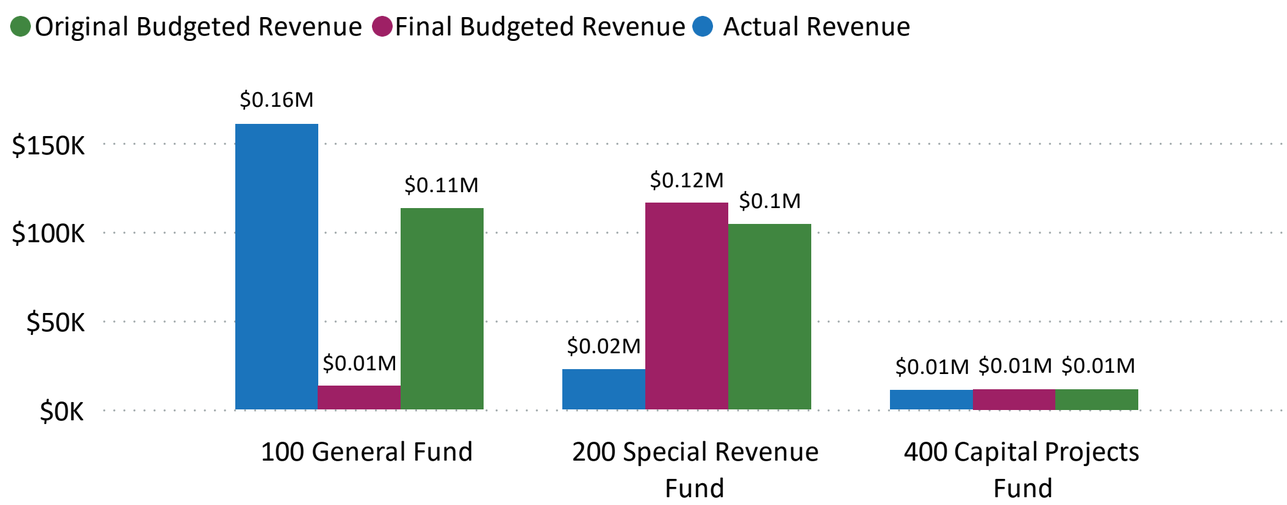
Budget to Actuals

2062 Plush SD 18

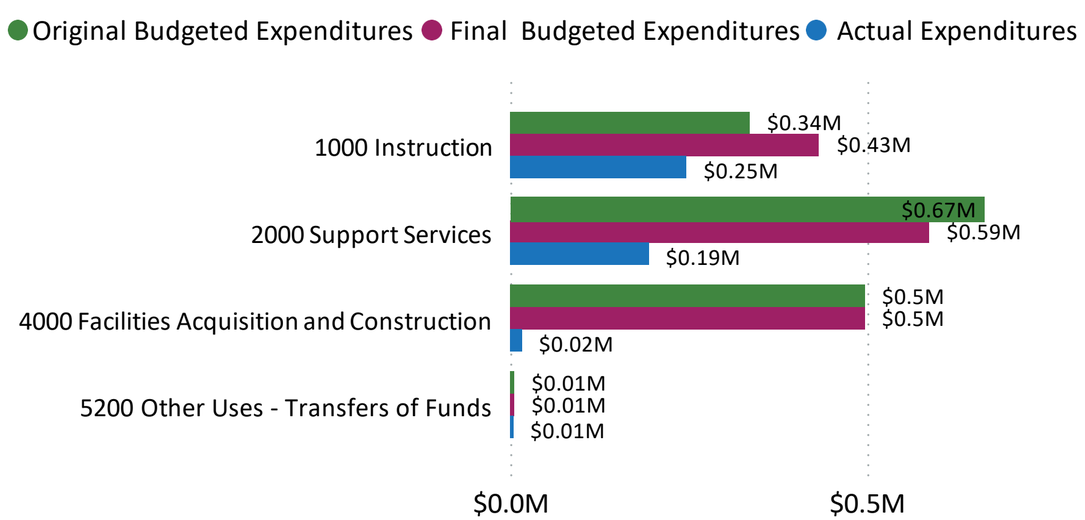
Revenue by Source/Function



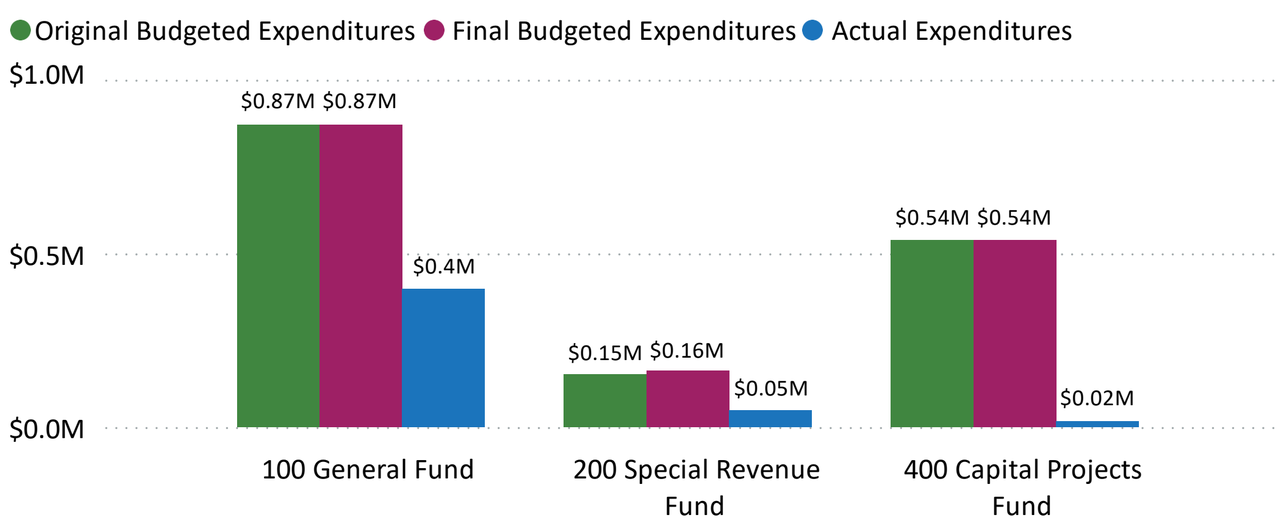
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund

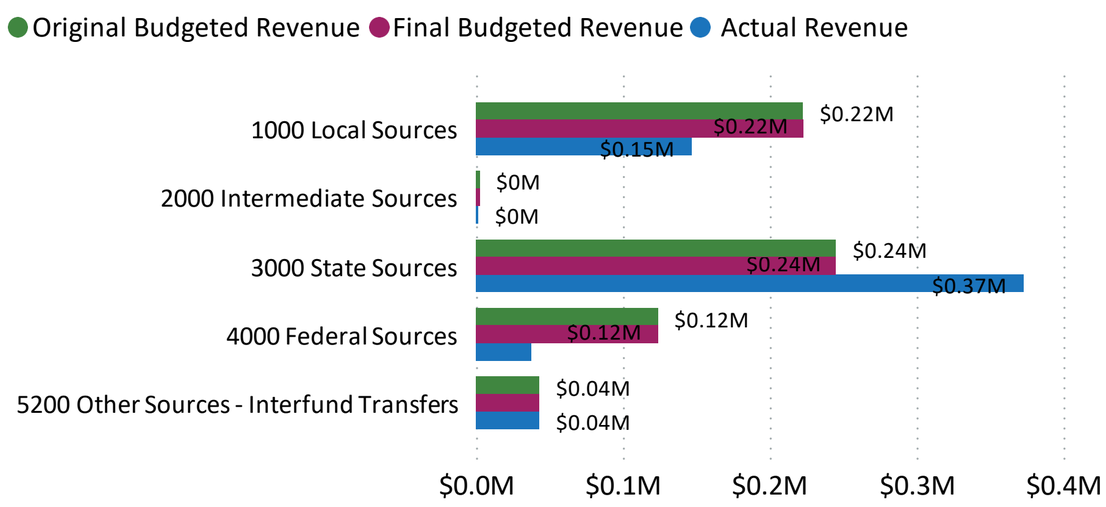


OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

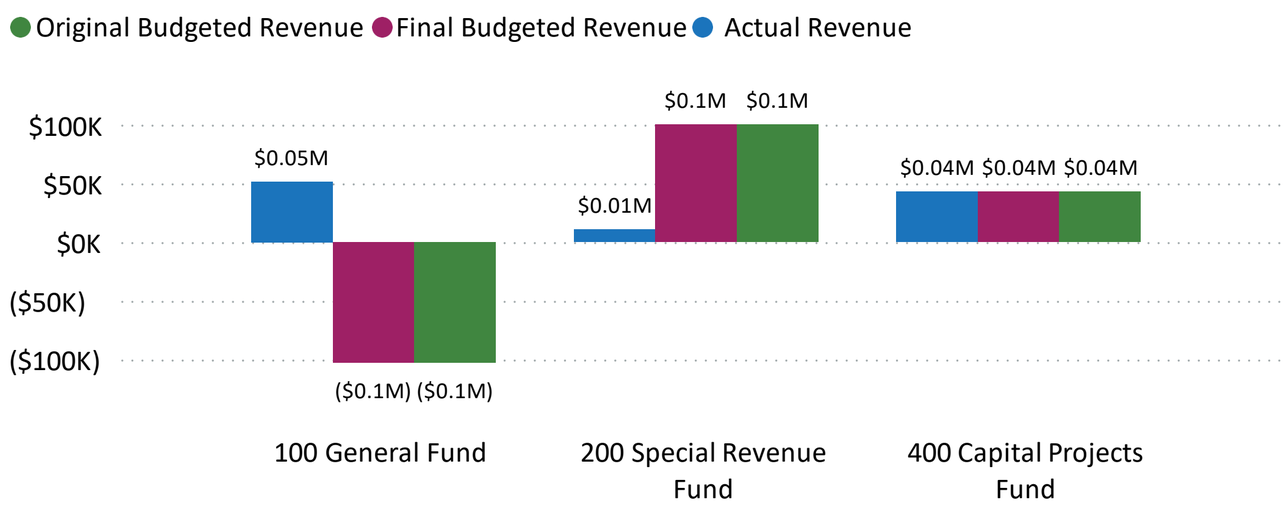
Budget to Actuals

2063 Adel SD 21

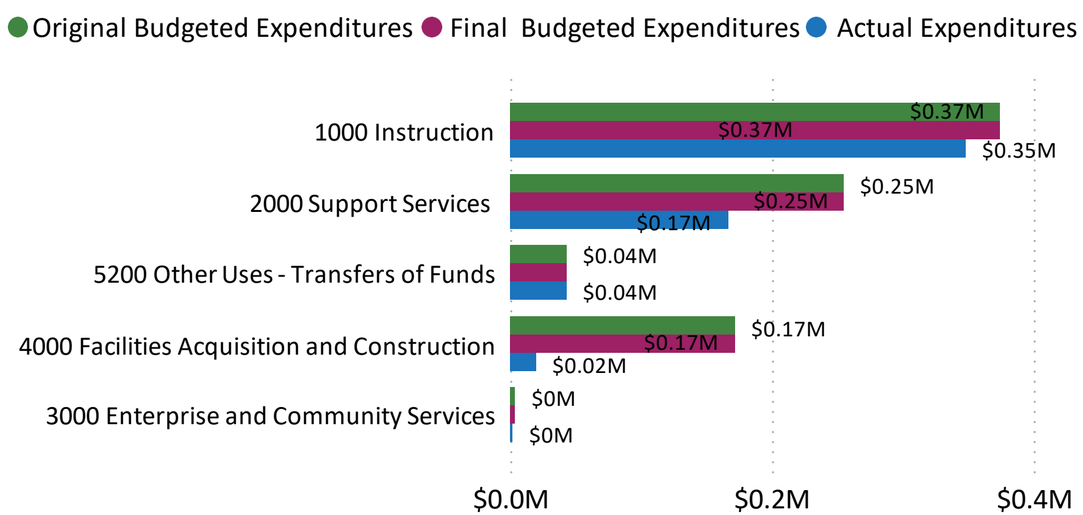
Revenue by Source/Function



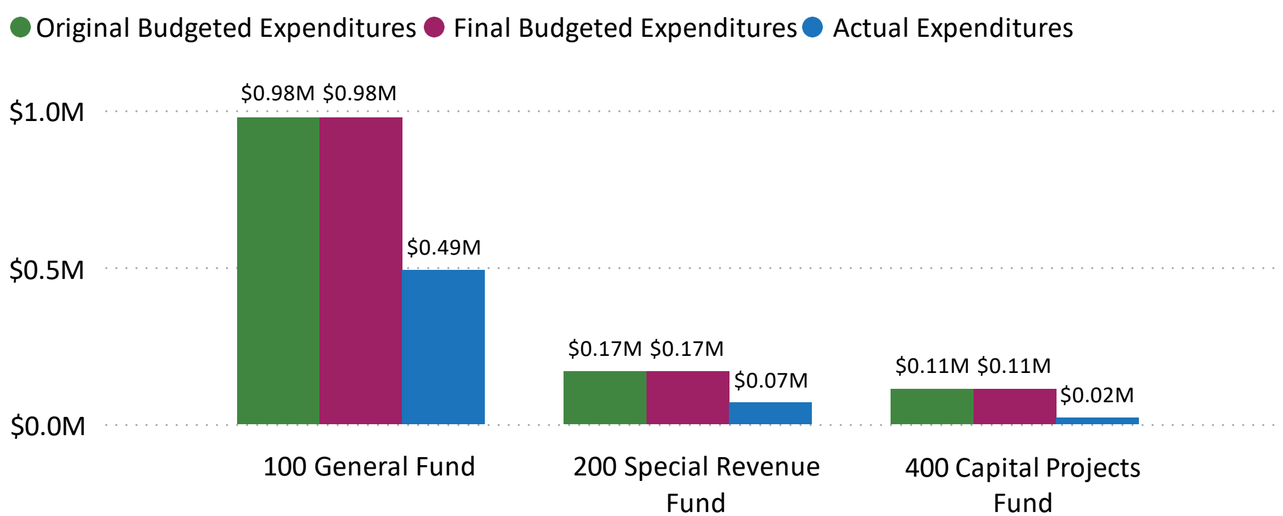
Revenue Source by Fund



Expenditure by Source/Function



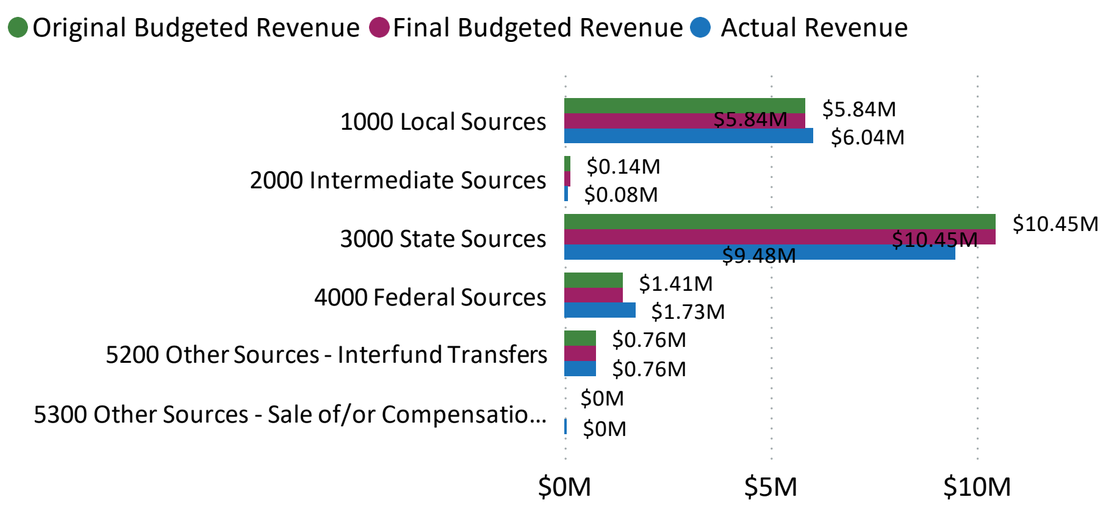
Expenditure Function by Fund



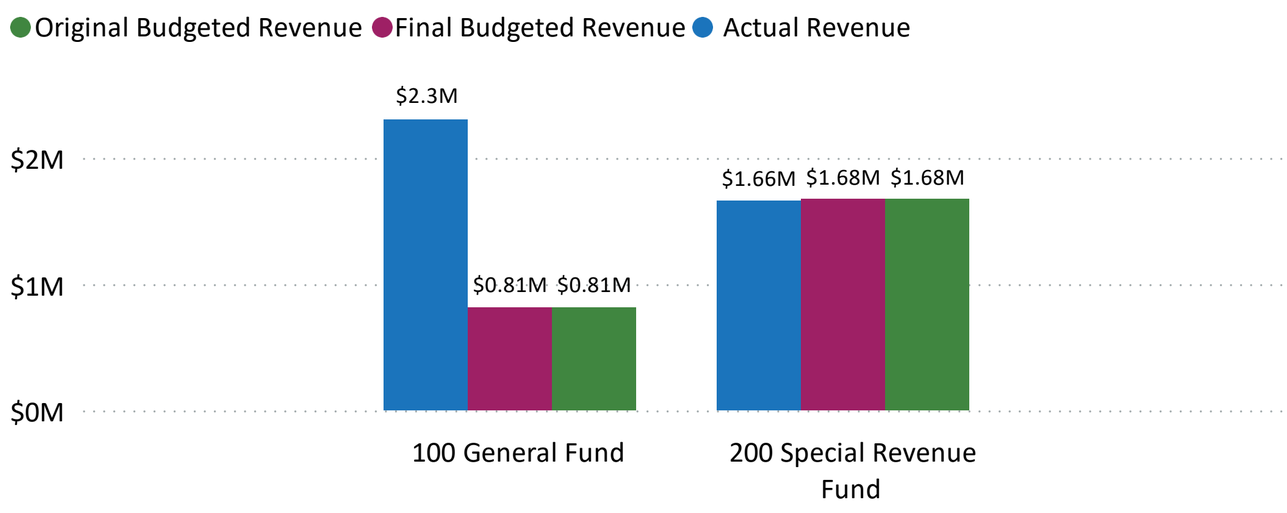
Budget to Actuals

2081 Pleasant Hill SD 1

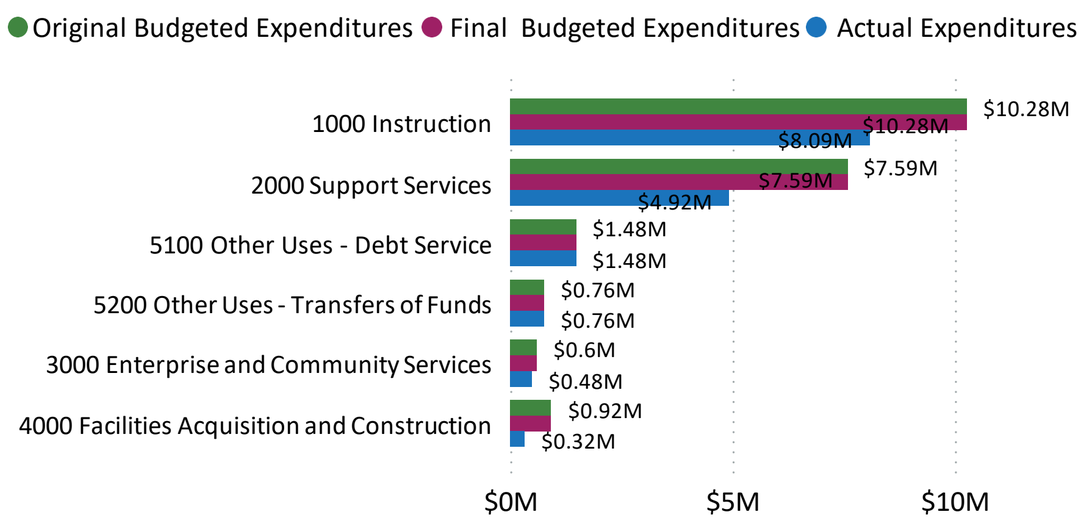
Revenue by Source/Function



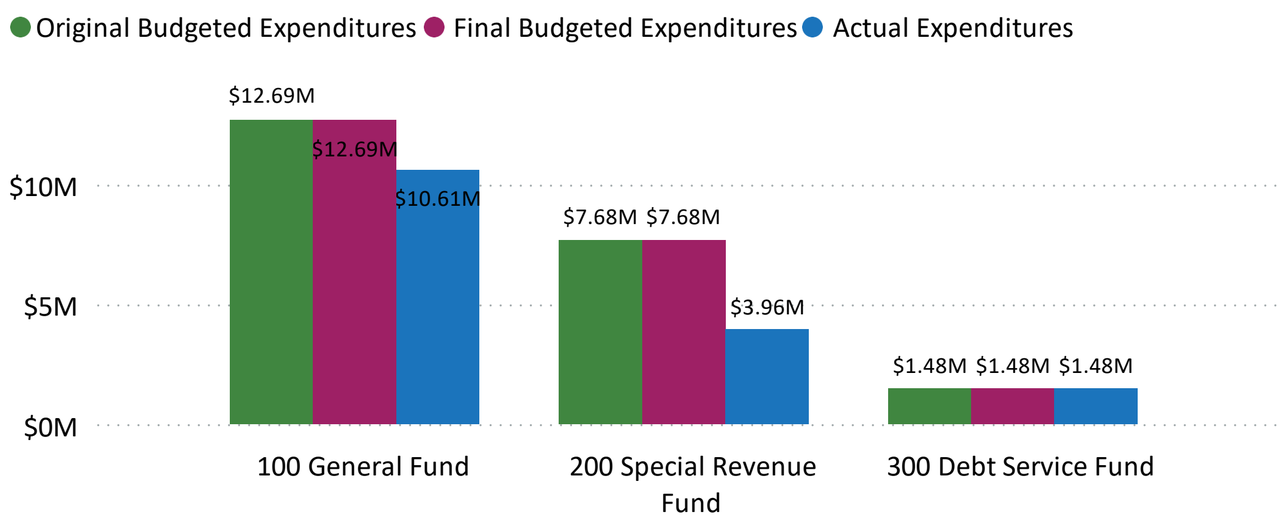
Revenue Source by Fund



Expenditure by Source/Function



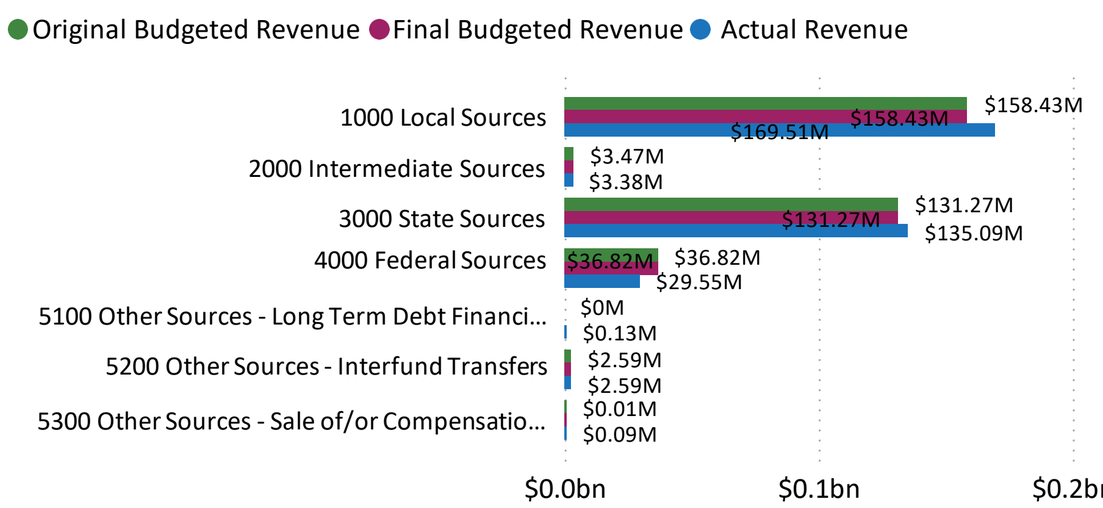
Expenditure Function by Fund



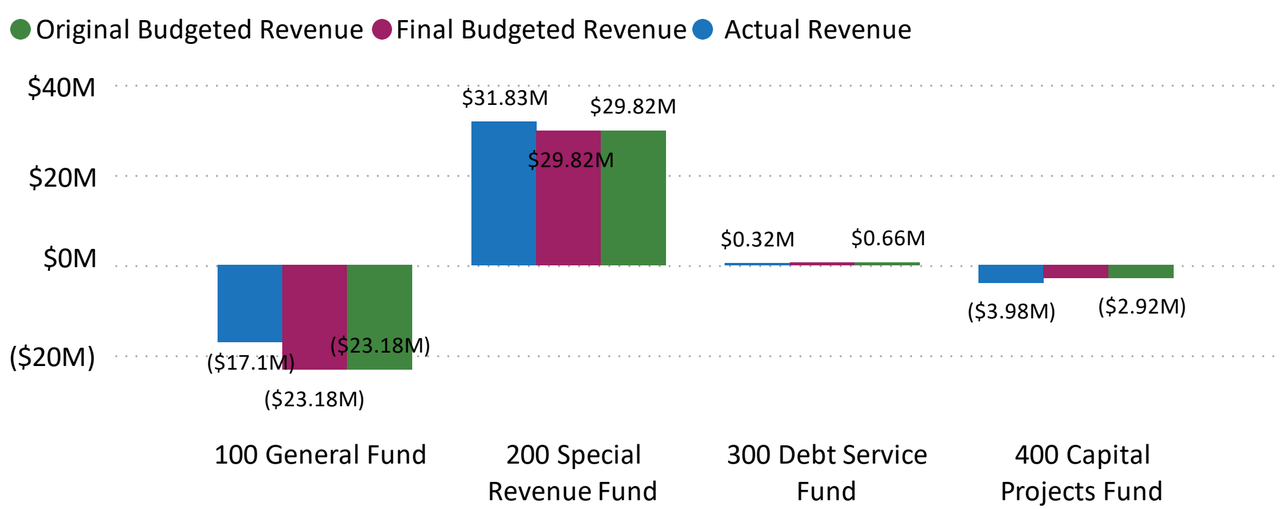
Budget to Actuals

2082 Eugene SD 4J

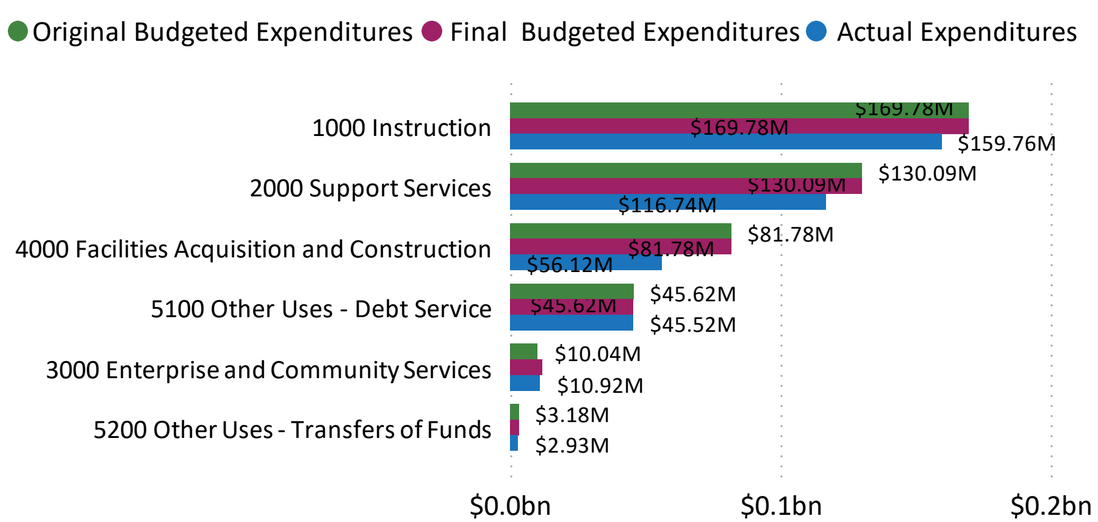
Revenue by Source/Function



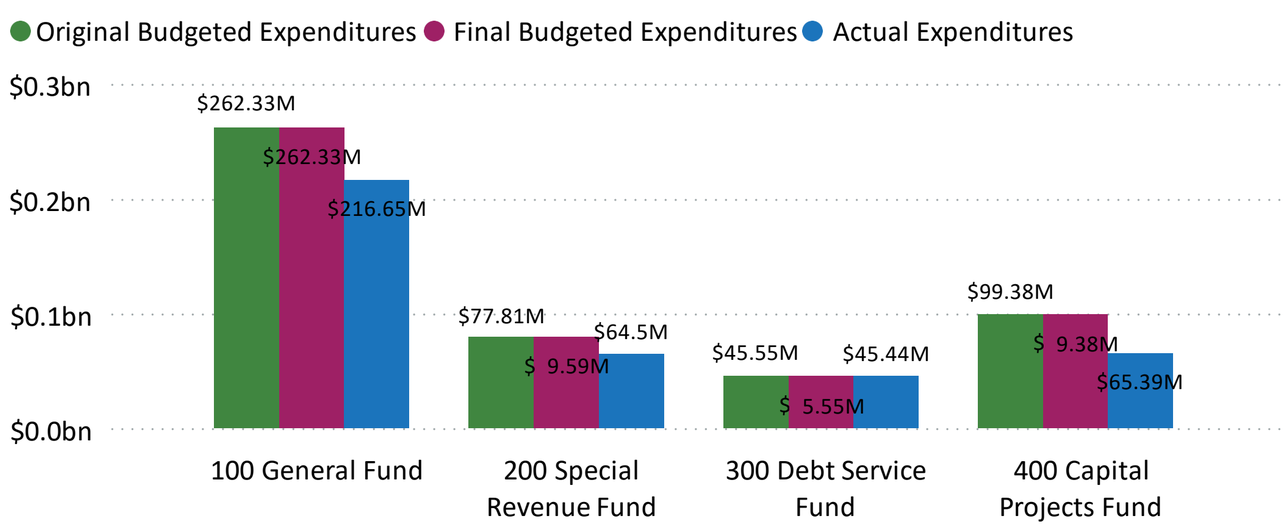
Revenue Source by Fund



Expenditure by Source/Function



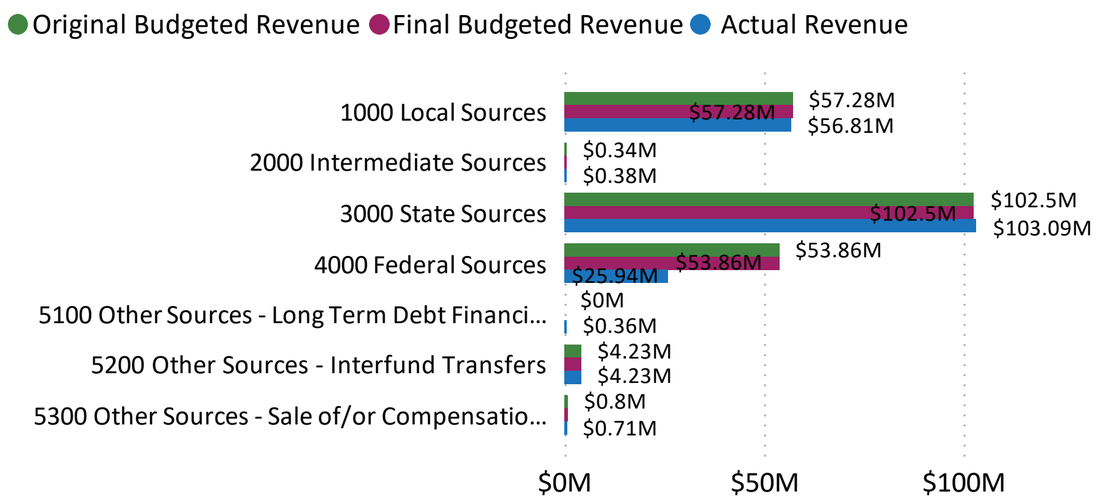
Expenditure Function by Fund



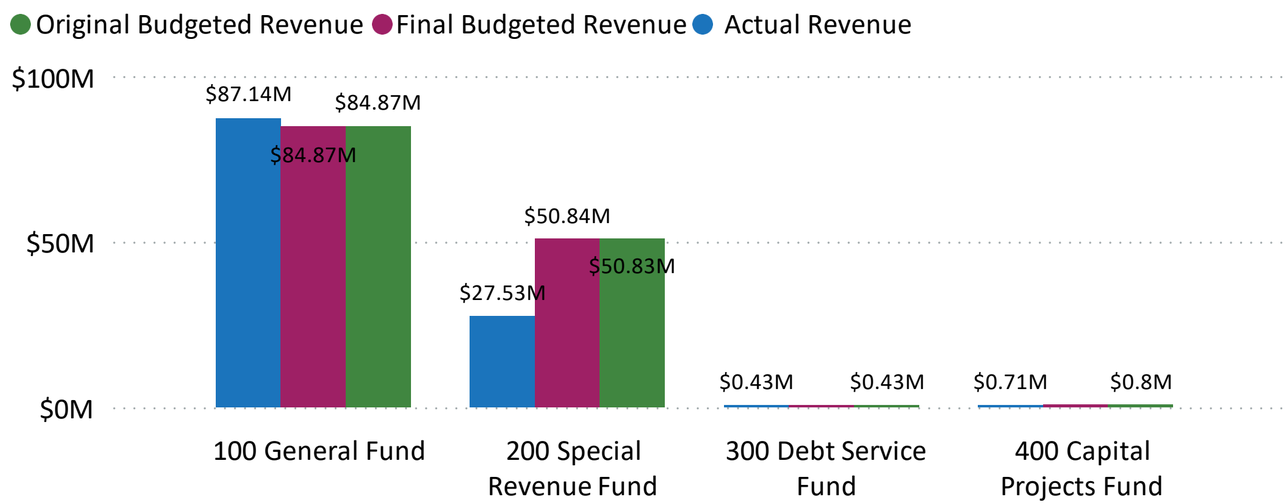
Budget to Actuals

2083 Springfield SD 19

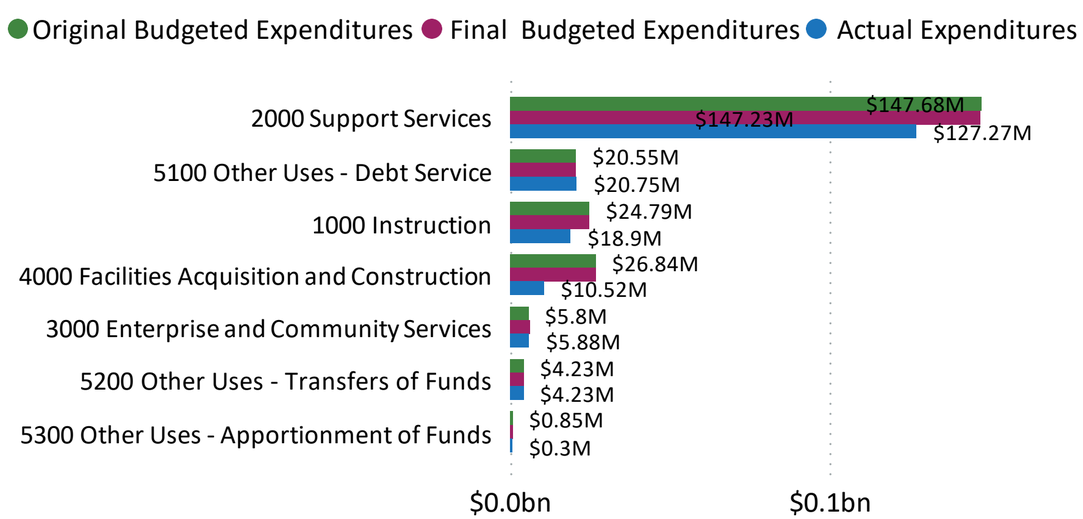
Revenue by Source/Function



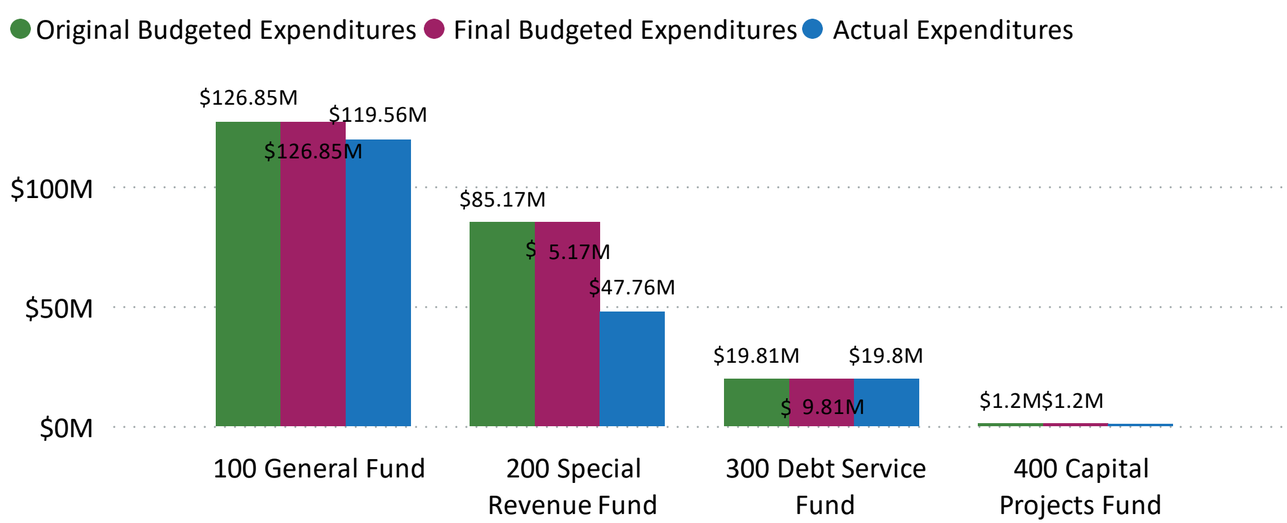
Revenue Source by Fund



Expenditure by Source/Function



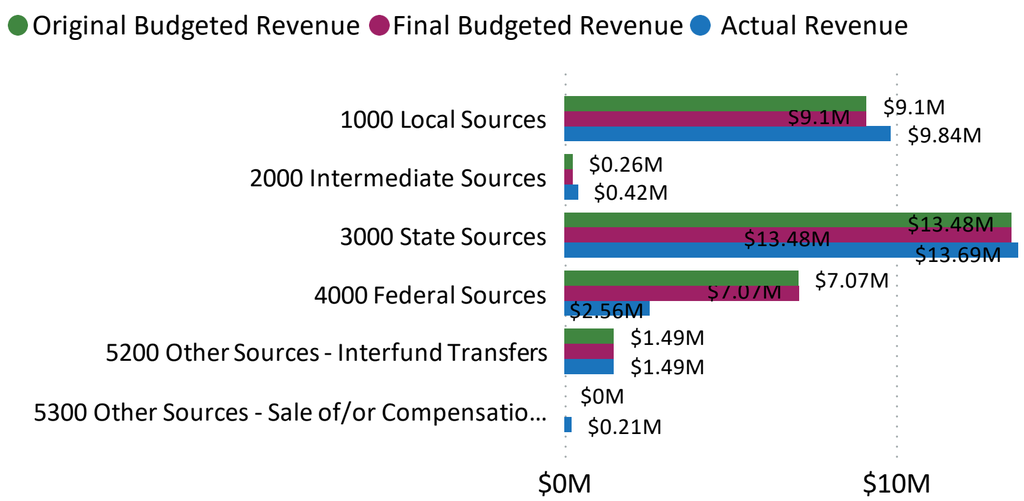
Expenditure Function by Fund



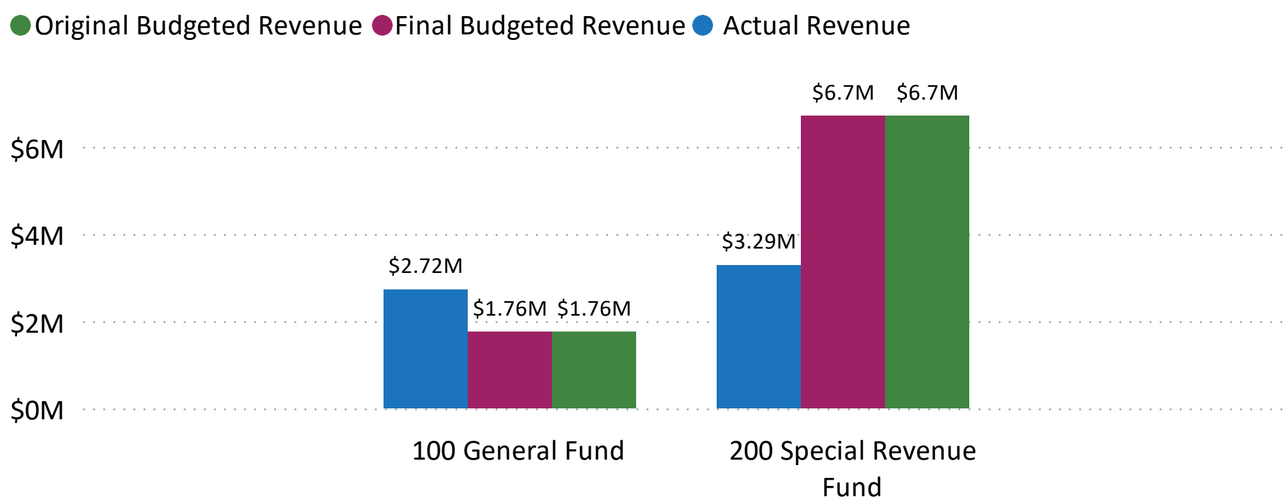
Budget to Actuals

2084 Fern Ridge SD 28J

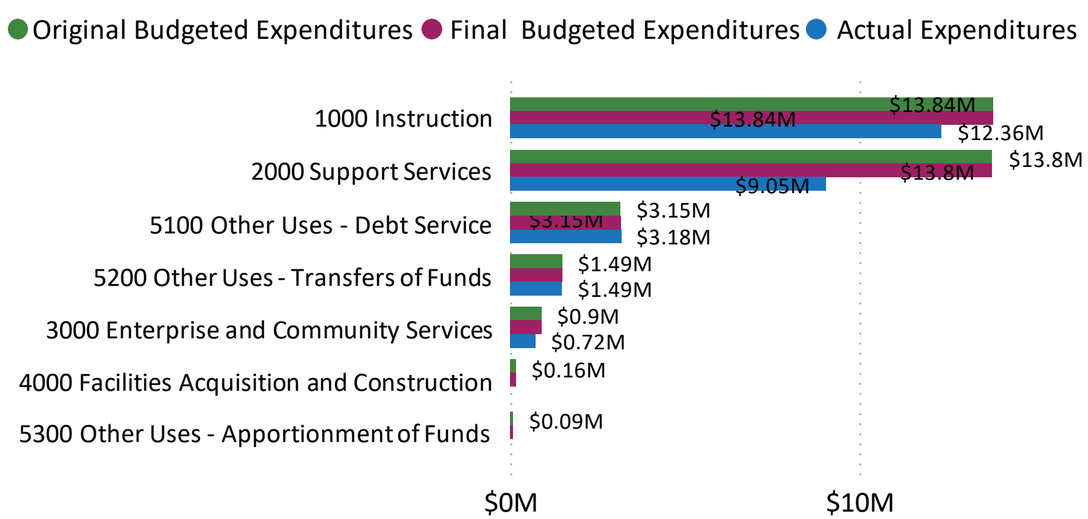
Revenue by Source/Function



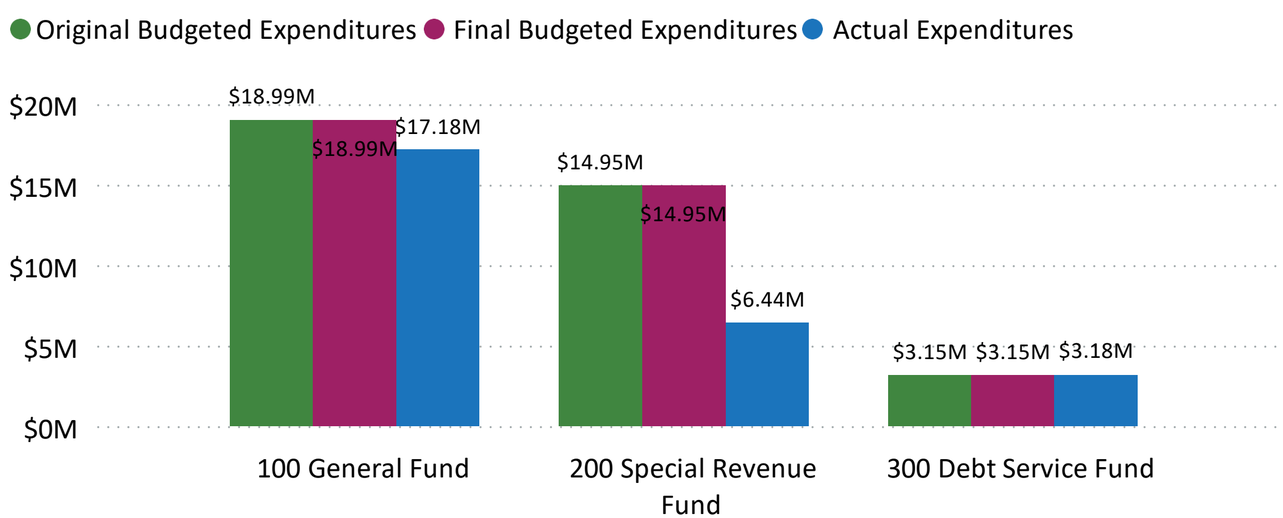
Revenue Source by Fund



Expenditure by Source/Function



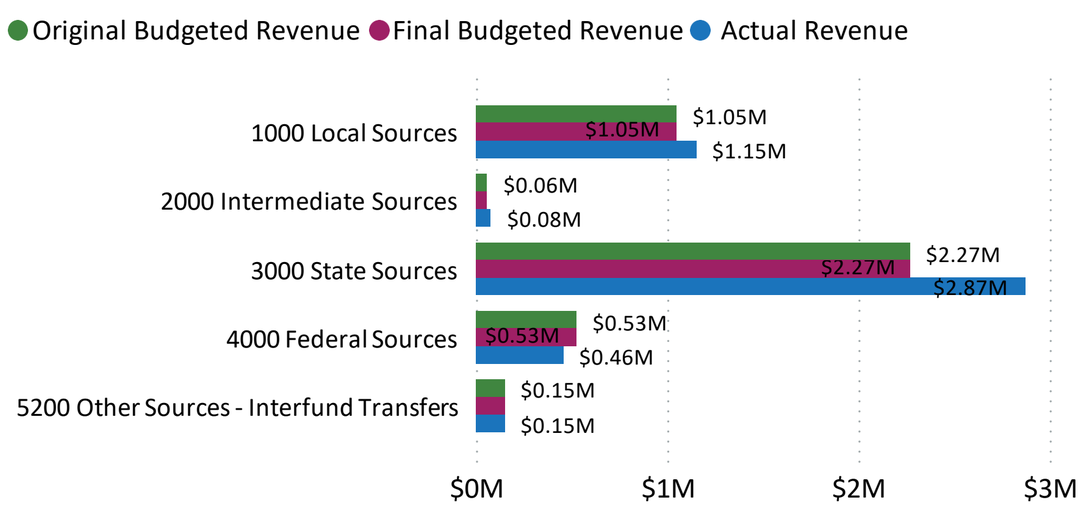
Expenditure Function by Fund



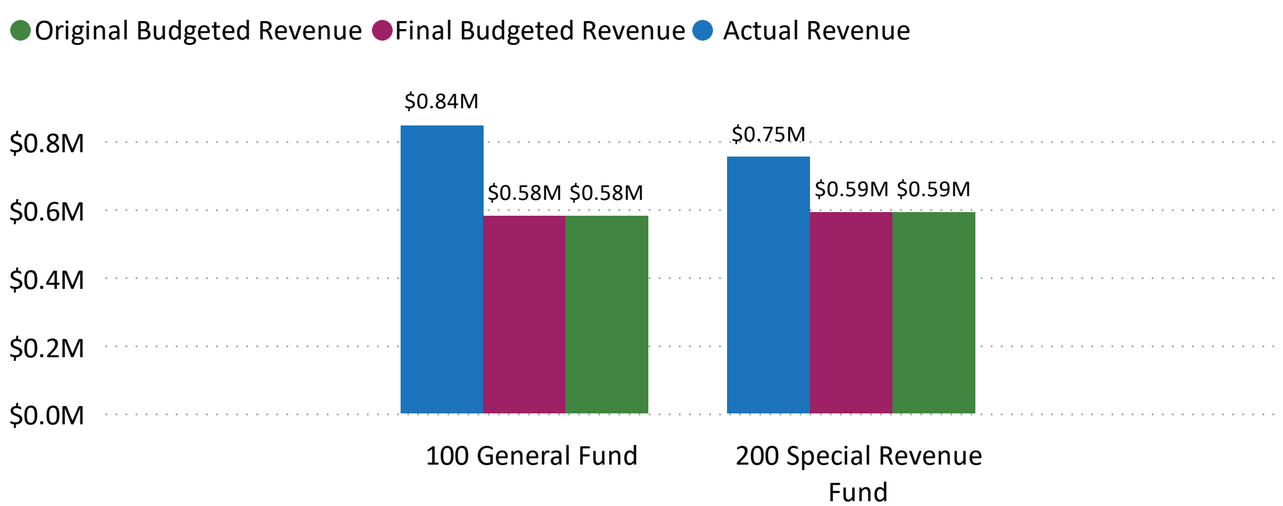
Budget to Actuals

2085 Mapleton SD 32

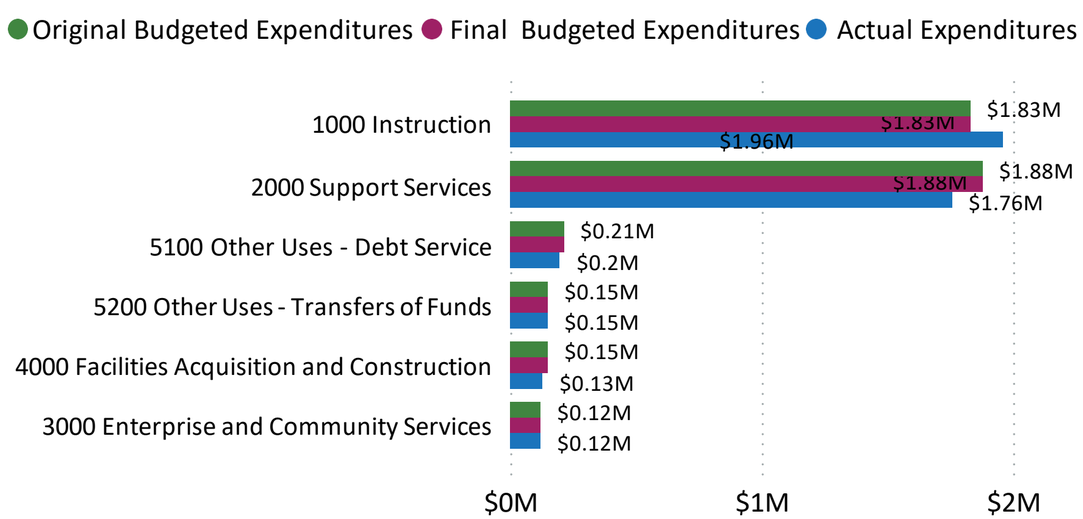
Revenue by Source/Function



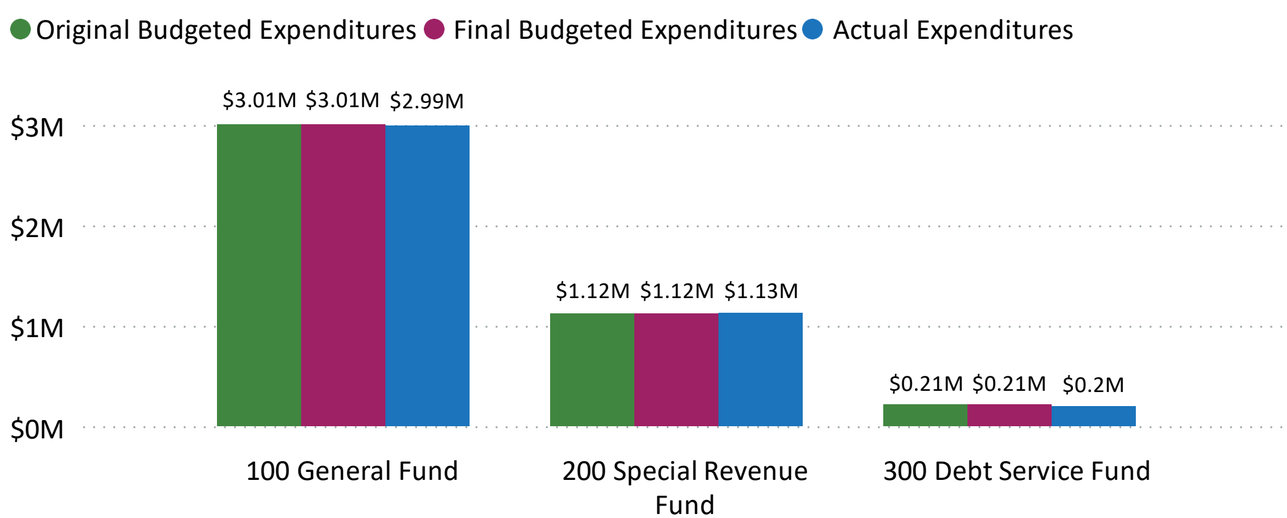
Revenue Source by Fund



Expenditure by Source/Function



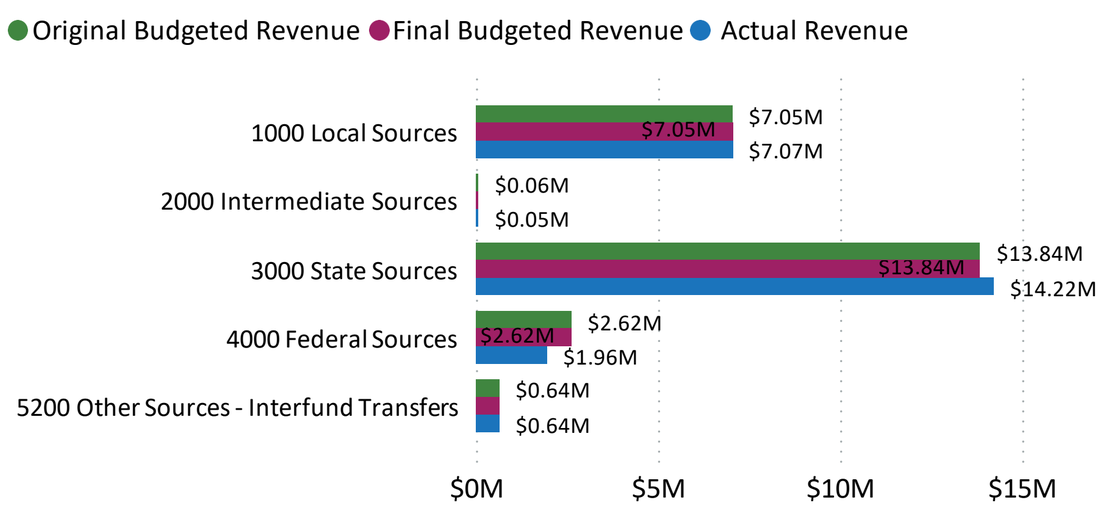
Expenditure Function by Fund



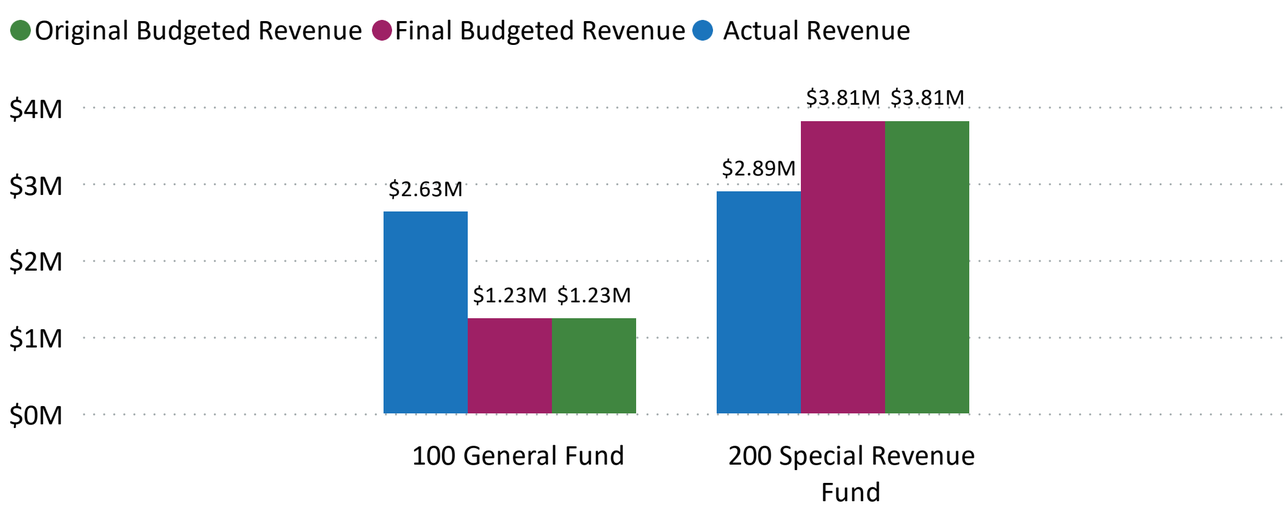
Budget to Actuals

2086 Creswell SD 40

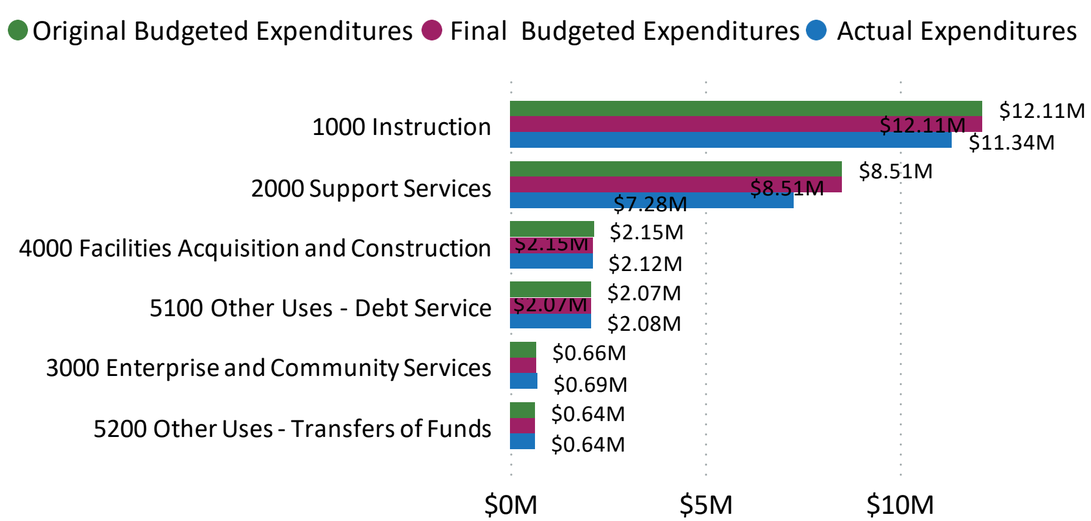
Revenue by Source/Function



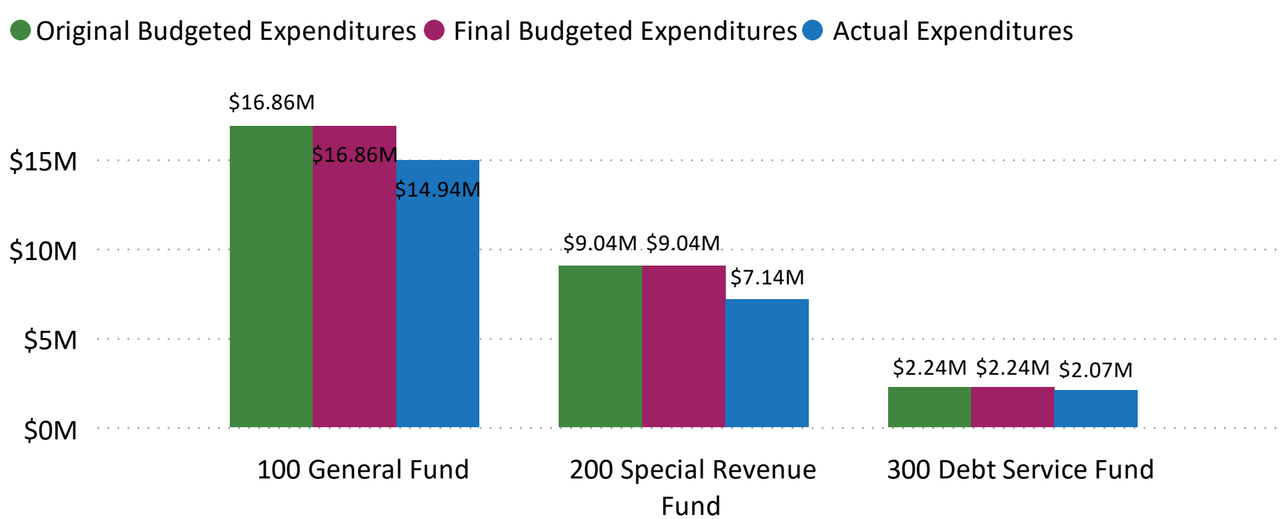
Revenue Source by Fund



Expenditure by Source/Function



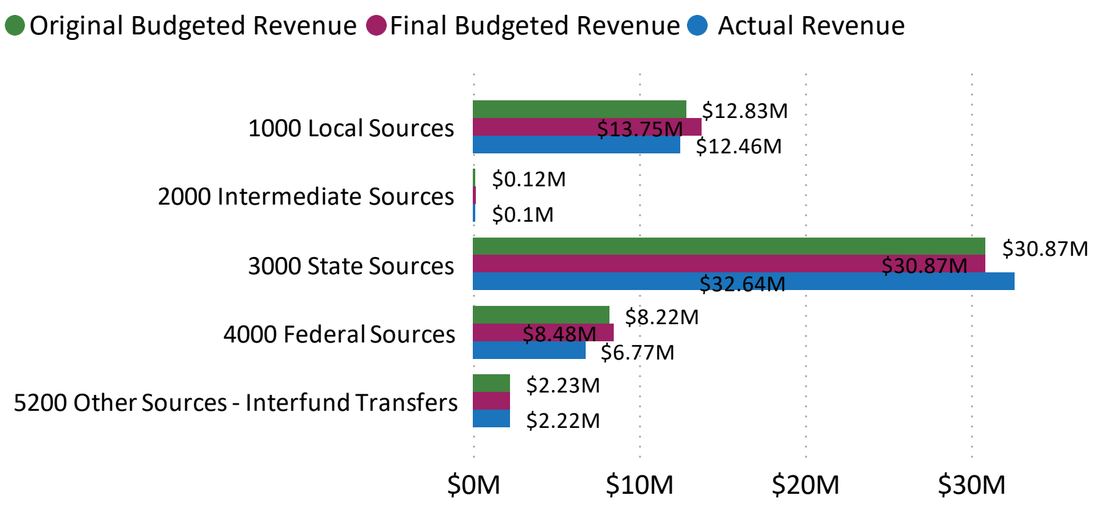
Expenditure Function by Fund



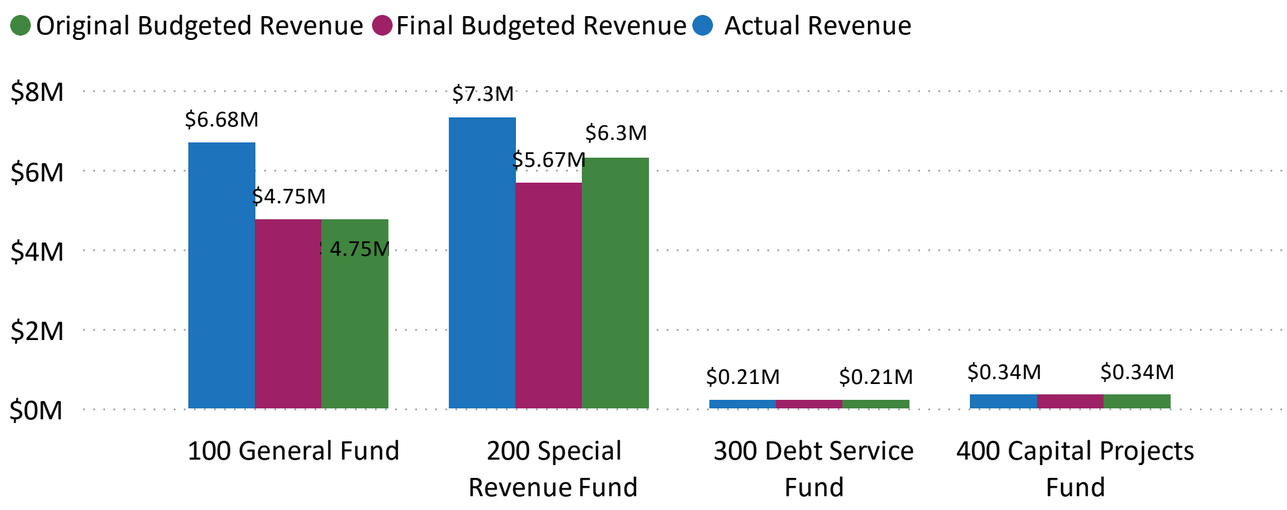
Budget to Actuals

2087 South Lane SD 45J3

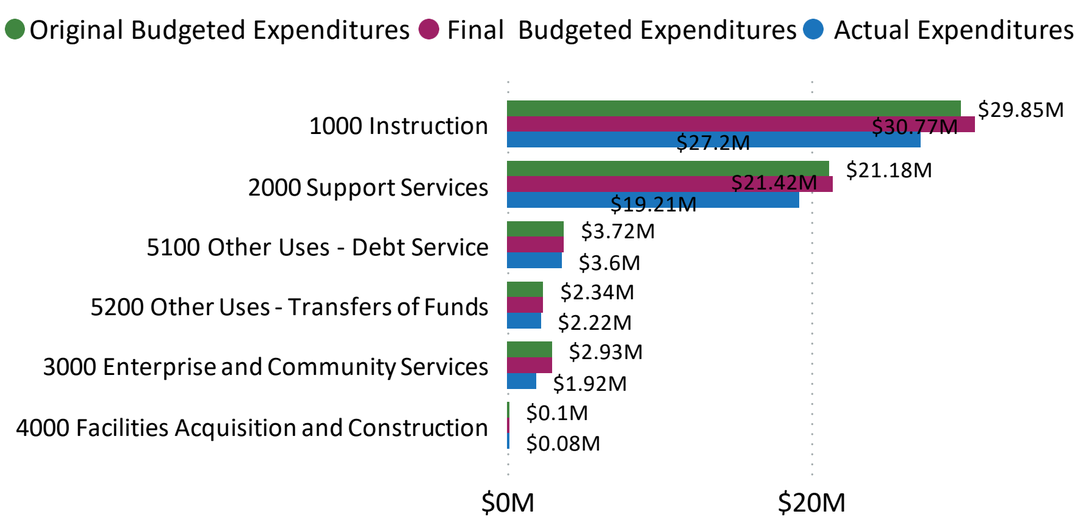
Revenue by Source/Function



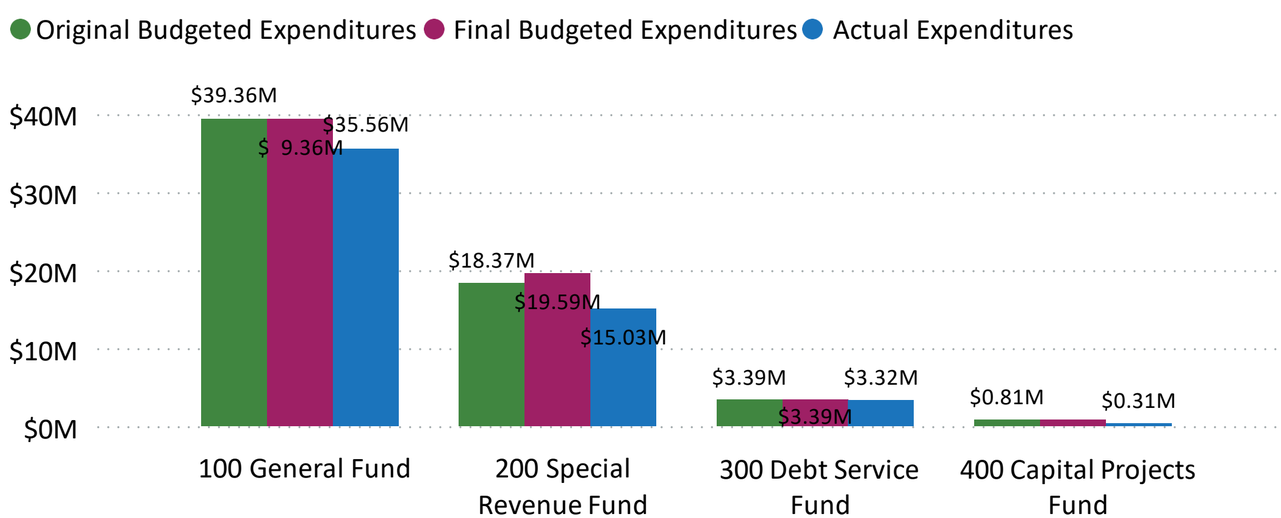
Revenue Source by Fund



Expenditure by Source/Function



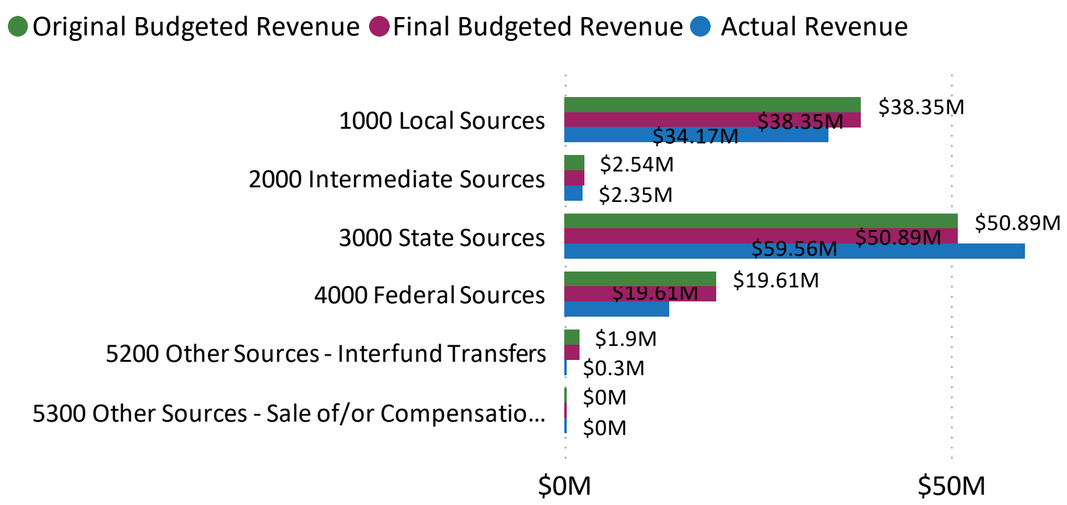
Expenditure Function by Fund



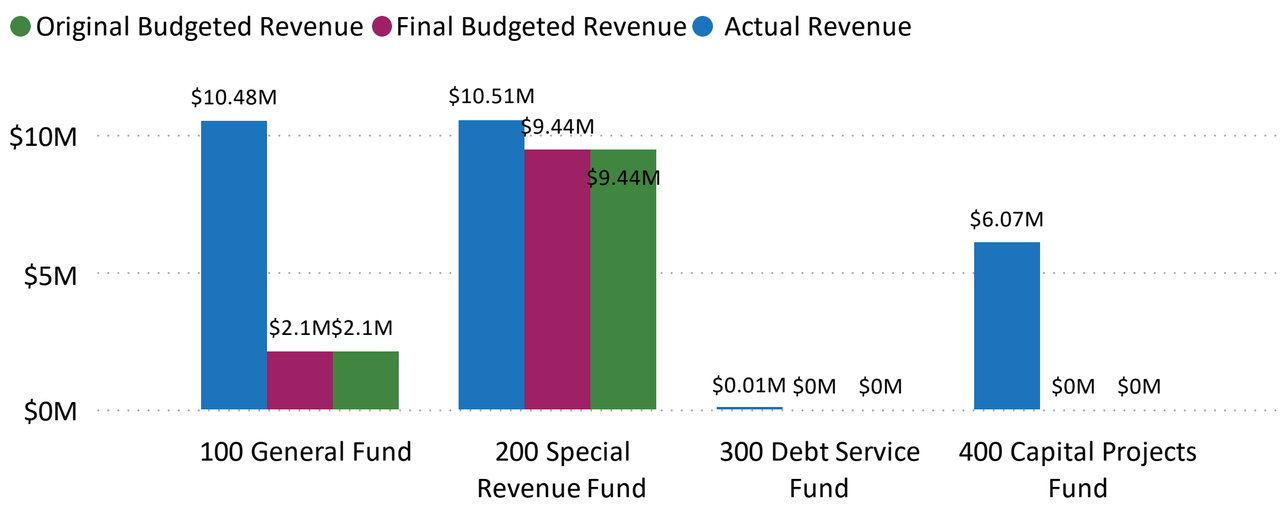
Budget to Actuals

2088 Bethel SD 52

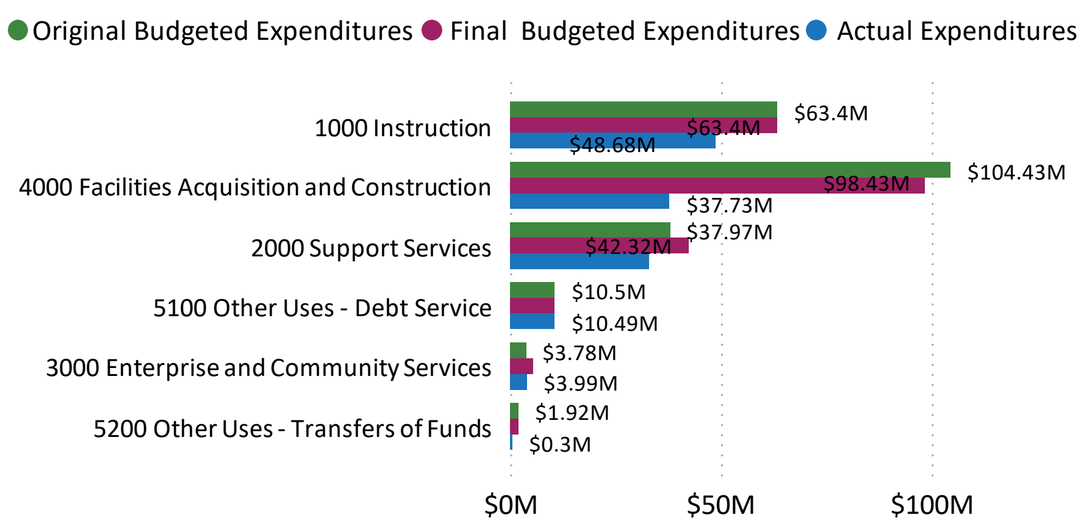
Revenue by Source/Function



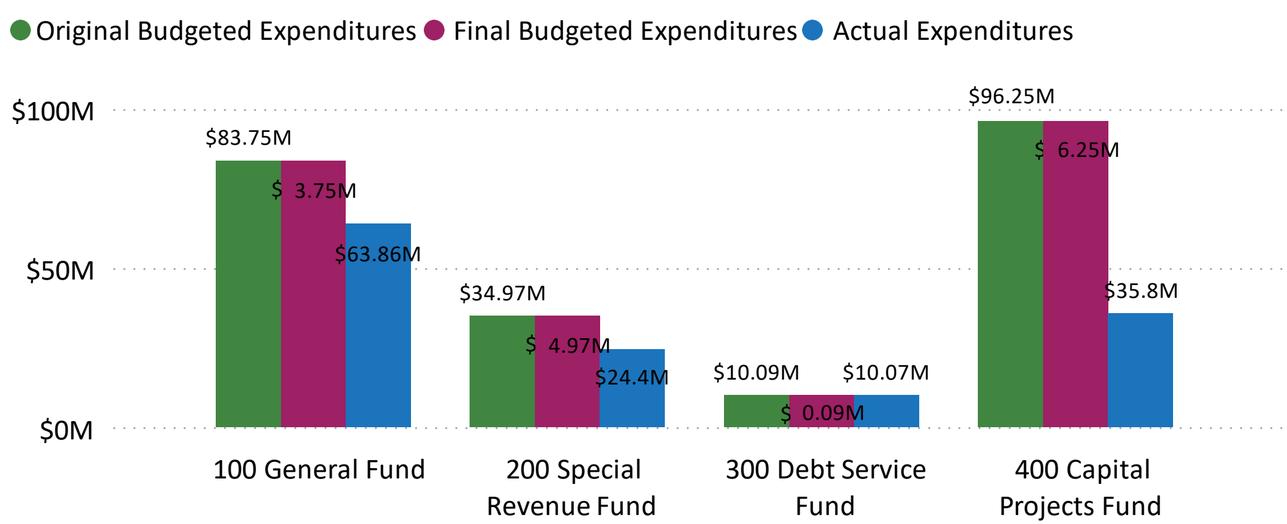
Revenue Source by Fund



Expenditure by Source/Function



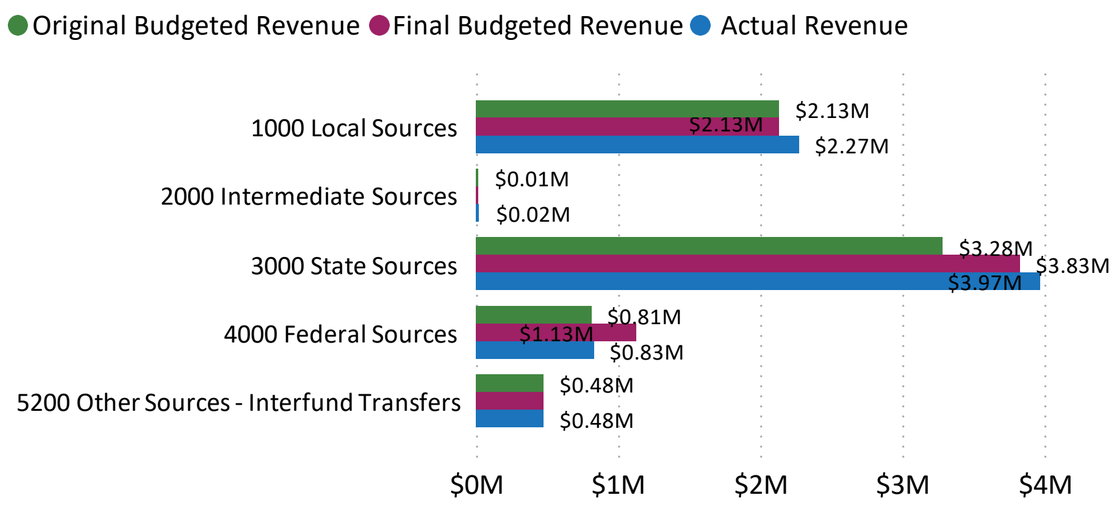
Expenditure Function by Fund



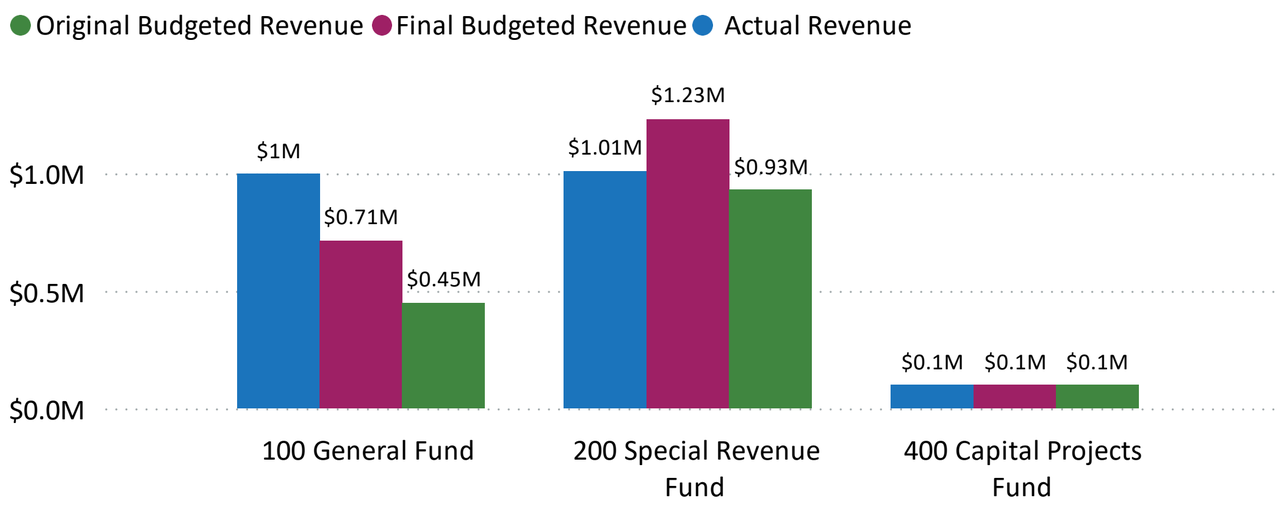
Budget to Actuals

2089 Crow-Applegate-Lorane SD 66

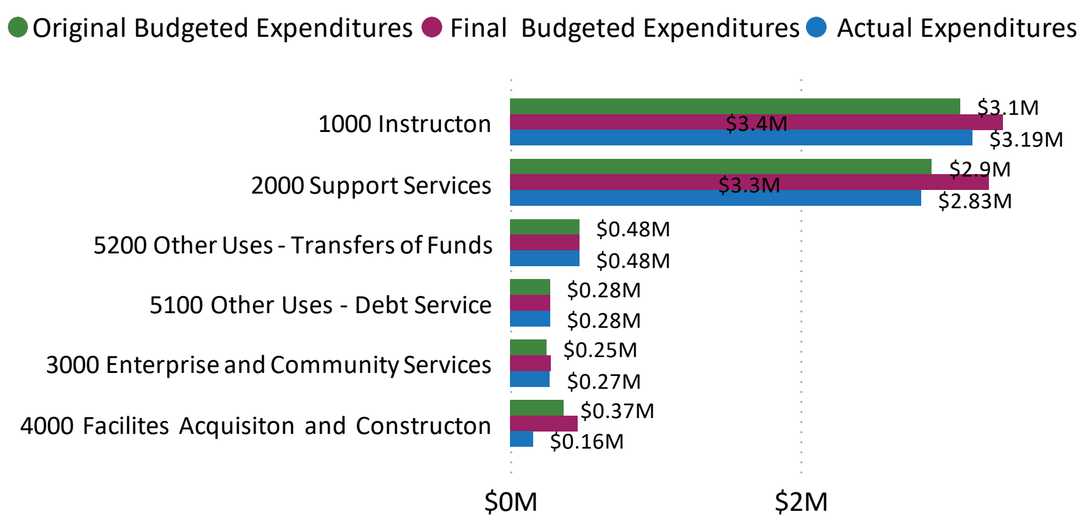
Revenue by Source/Function



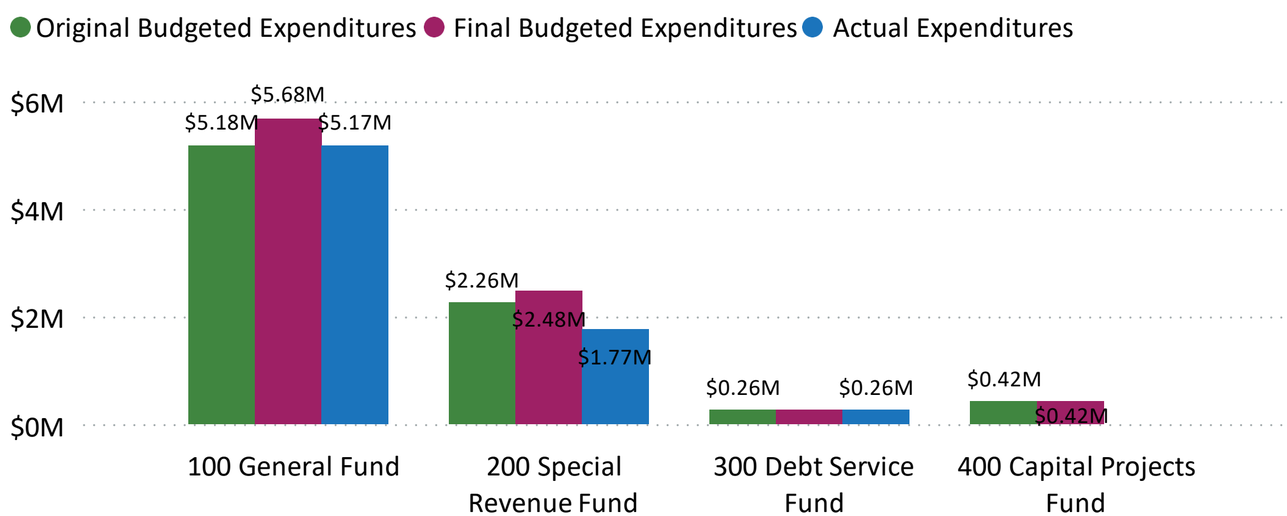
Revenue Source by Fund



Expenditure by Source/Function



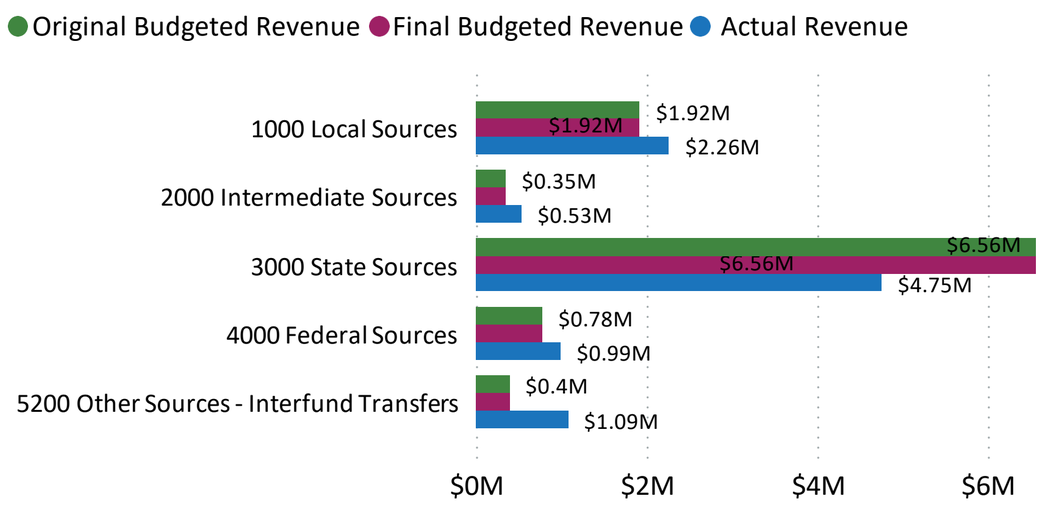
Expenditure Function by Fund



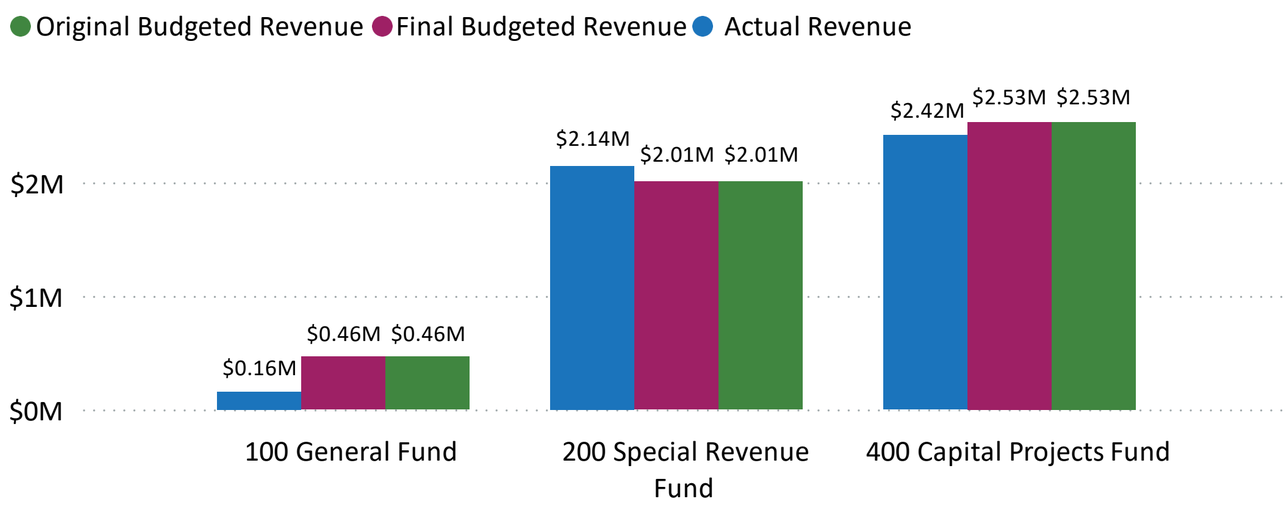
Budget to Actuals

2090 McKenzie SD 68

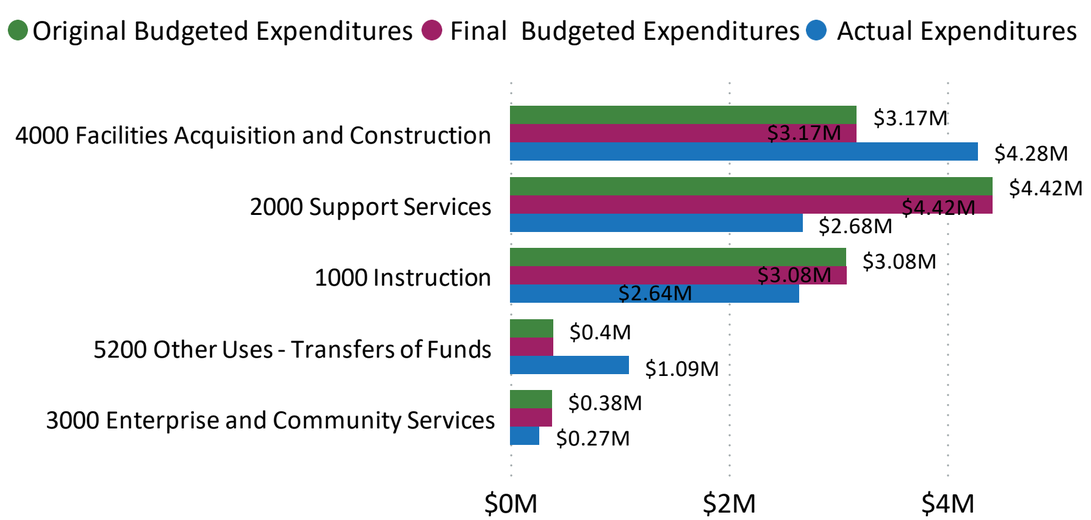
Revenue by Source/Function



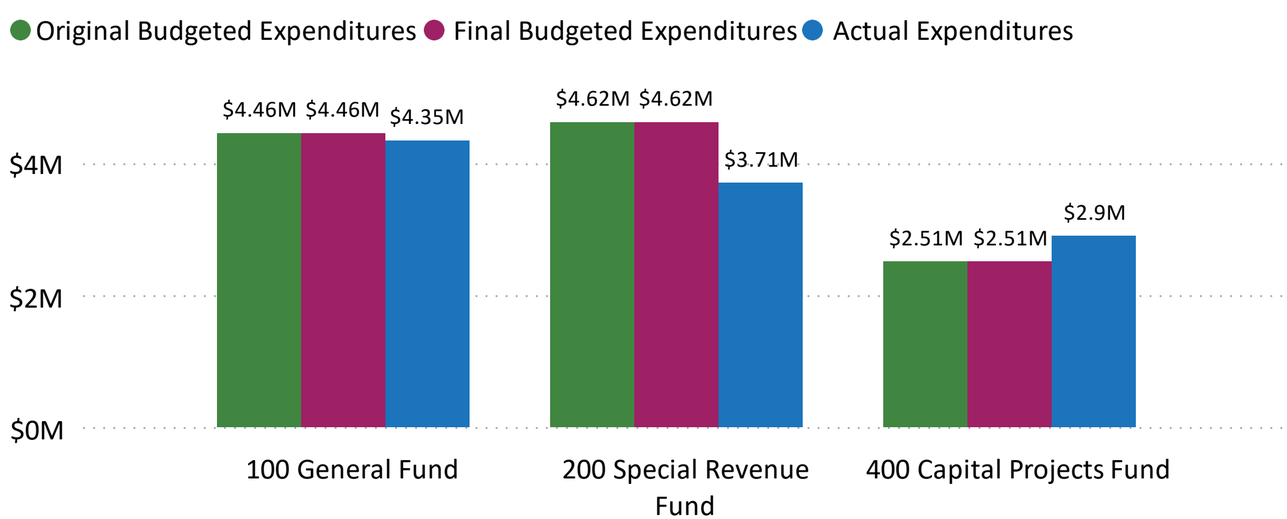
Revenue Source by Fund



Expenditure by Source/Function



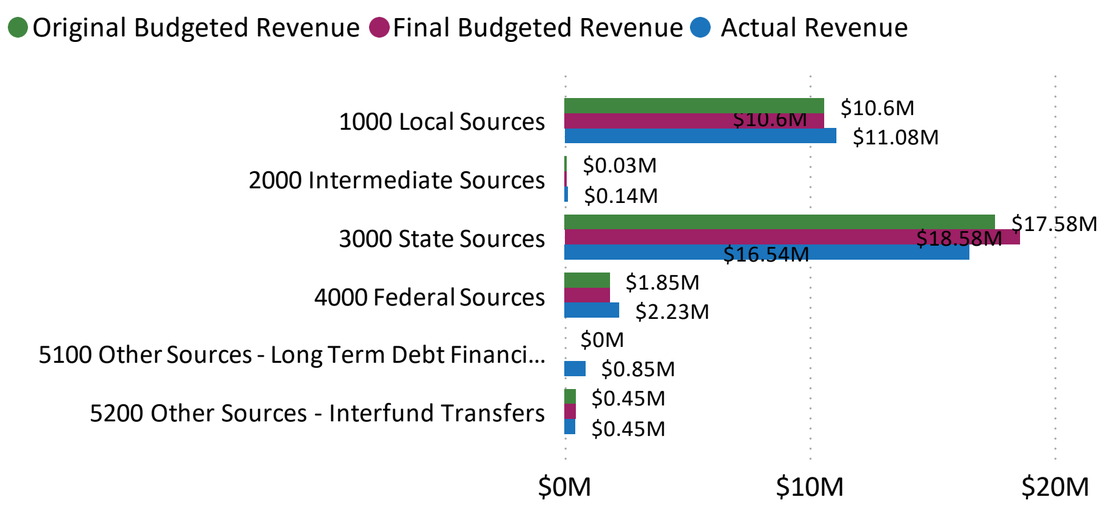
Expenditure Function by Fund



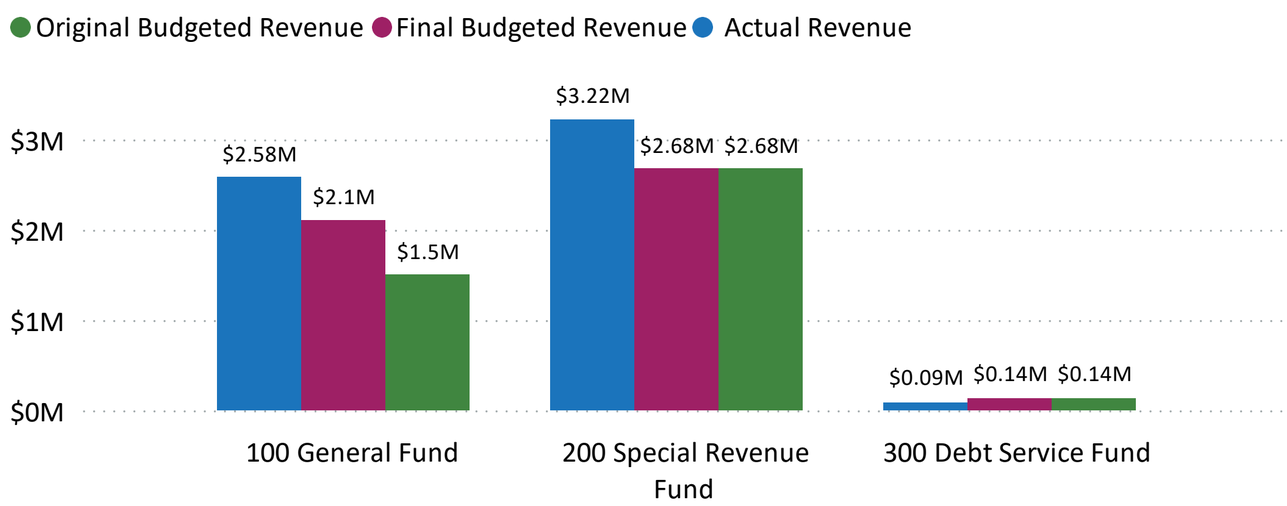
Budget to Actuals

2091 Juncton City SD 69

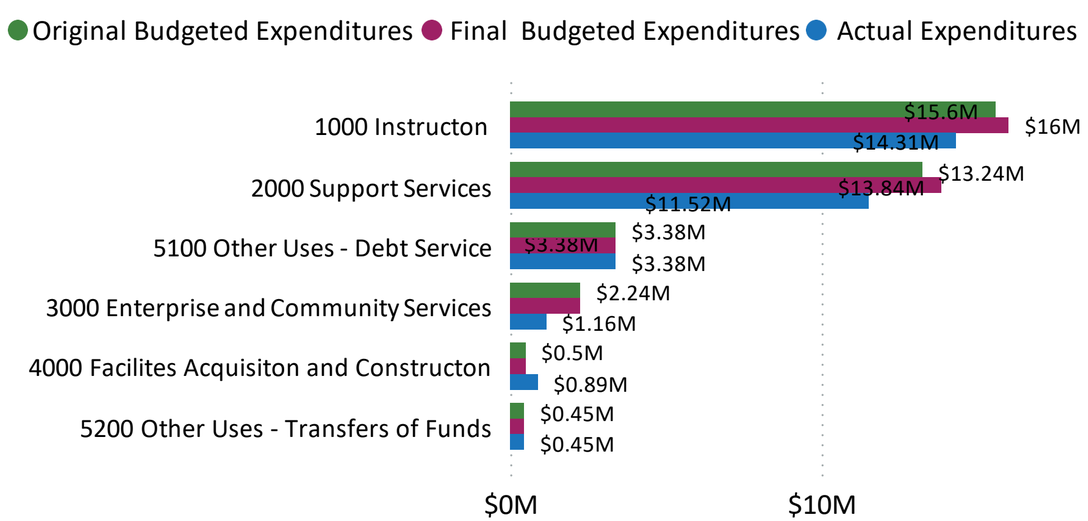
Revenue by Source/Function



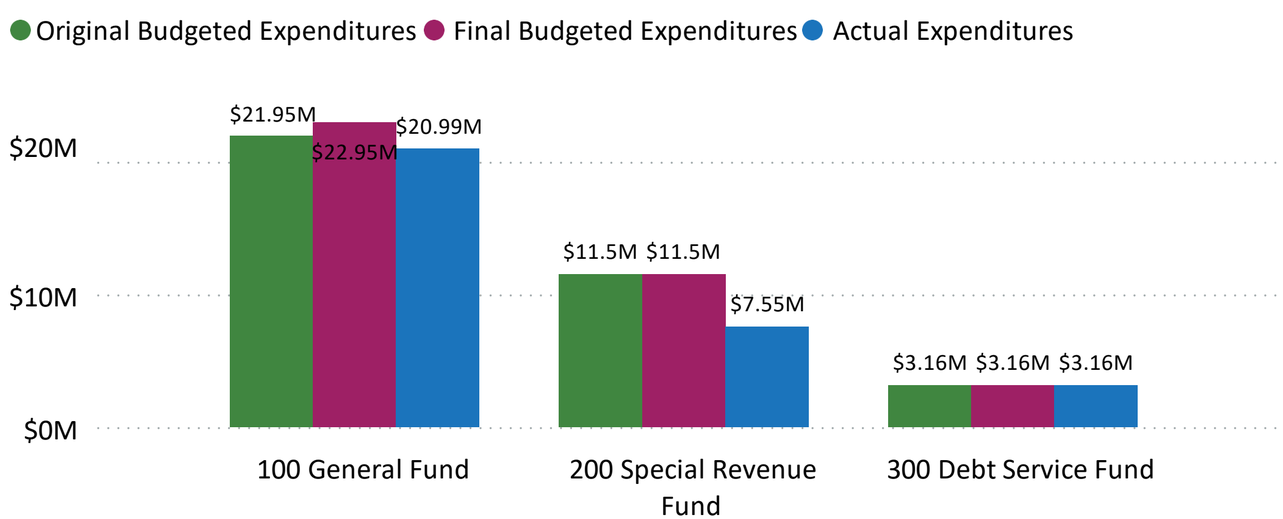
Revenue Source by Fund



Expenditure by Source/Function



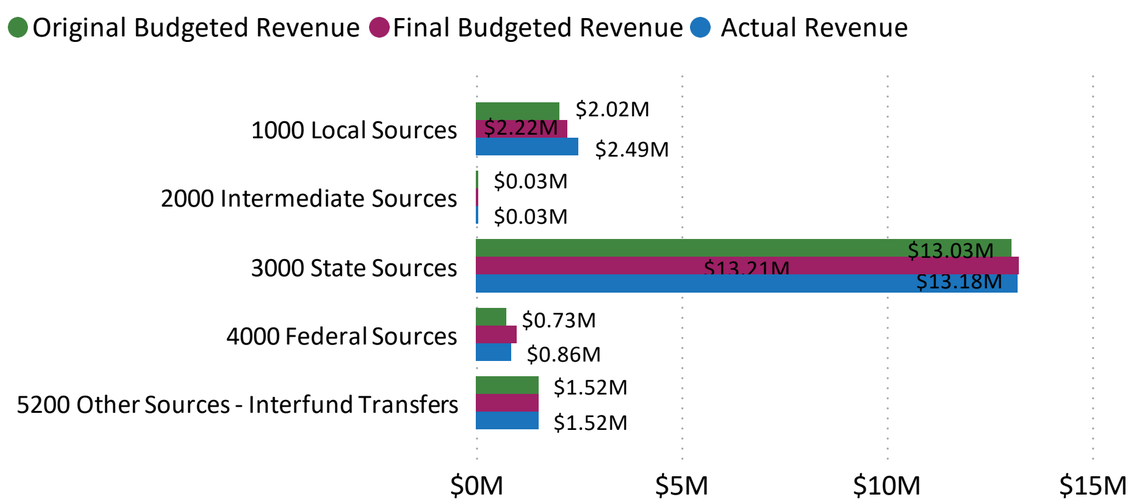
Expenditure Function by Fund



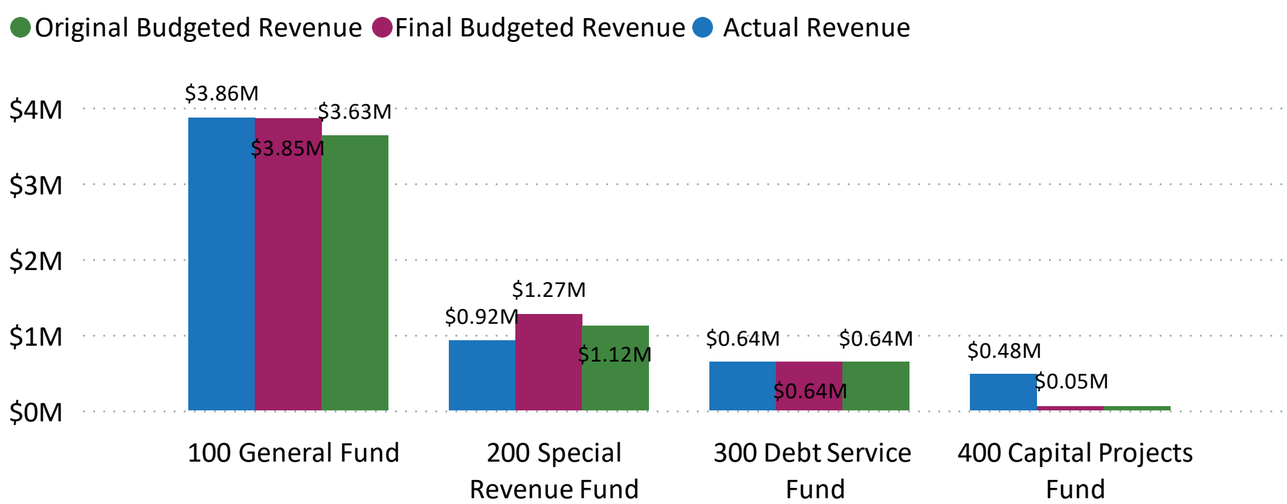
Budget to Actuals

2092 Lowell SD 71

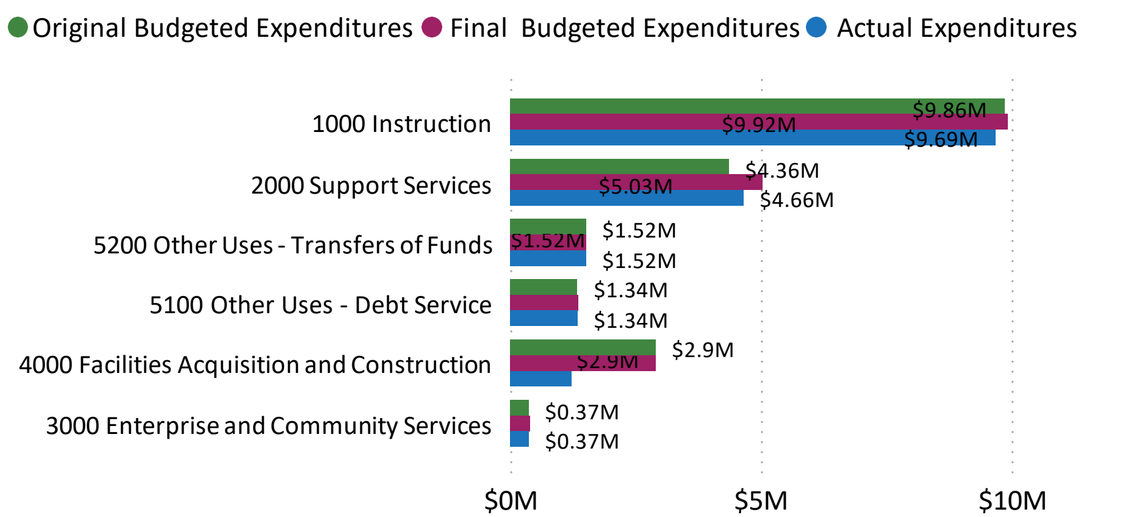
Revenue by Source/Function



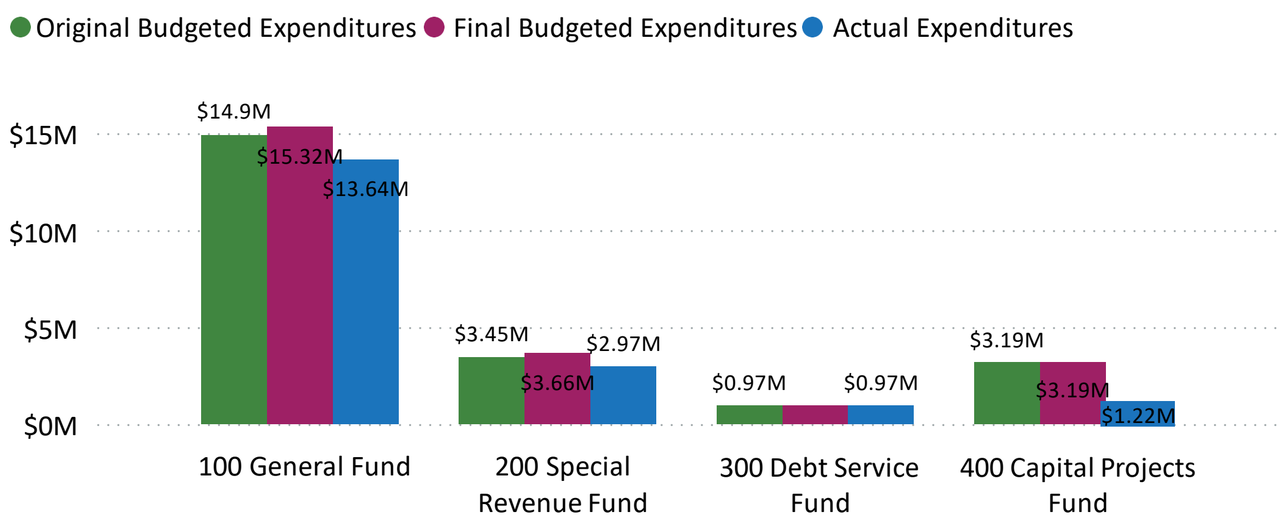
Revenue Source by Fund



Expenditure by Source/Function



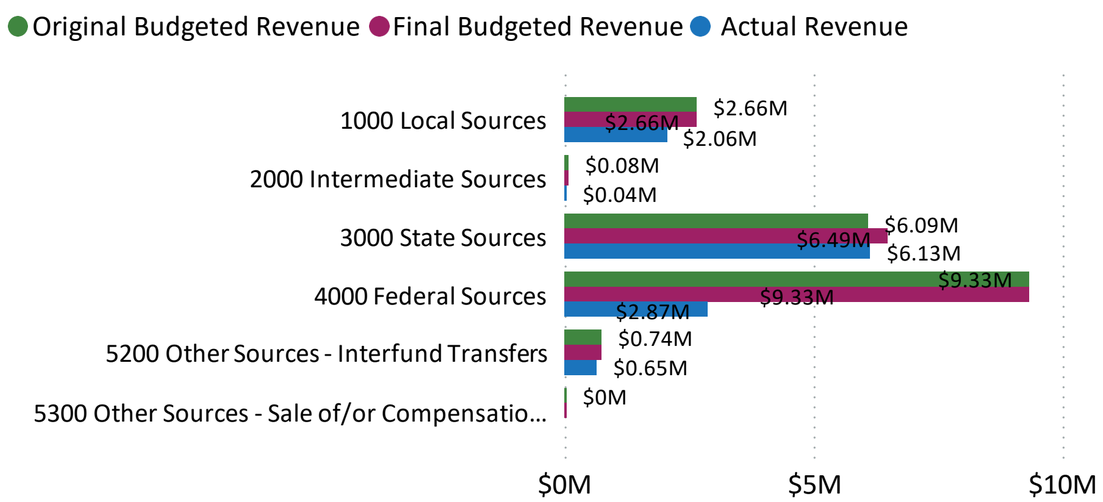
Expenditure Function by Fund



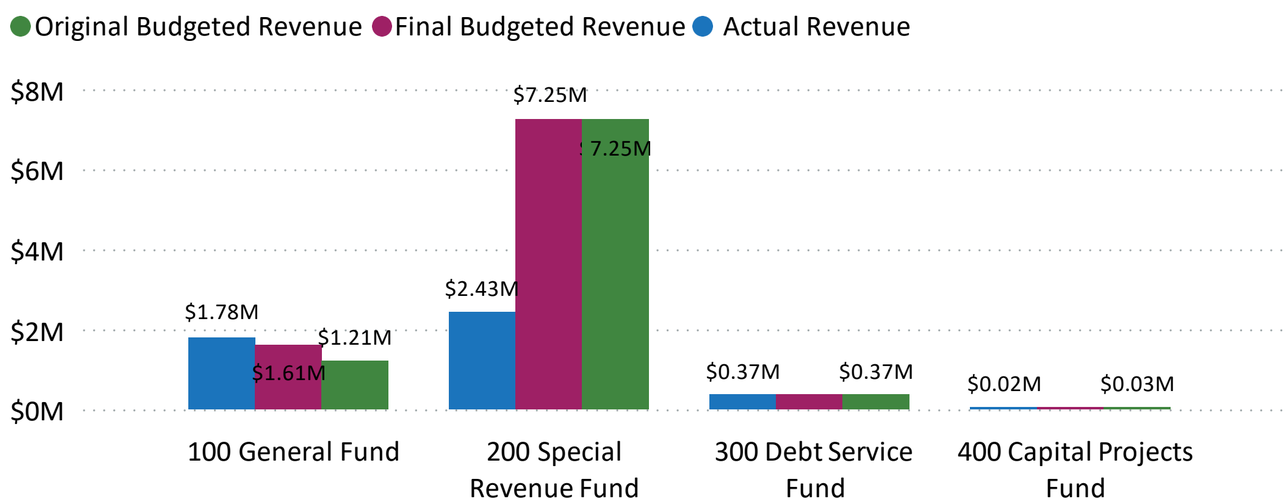
Budget to Actuals

2093 Oakridge SD 76

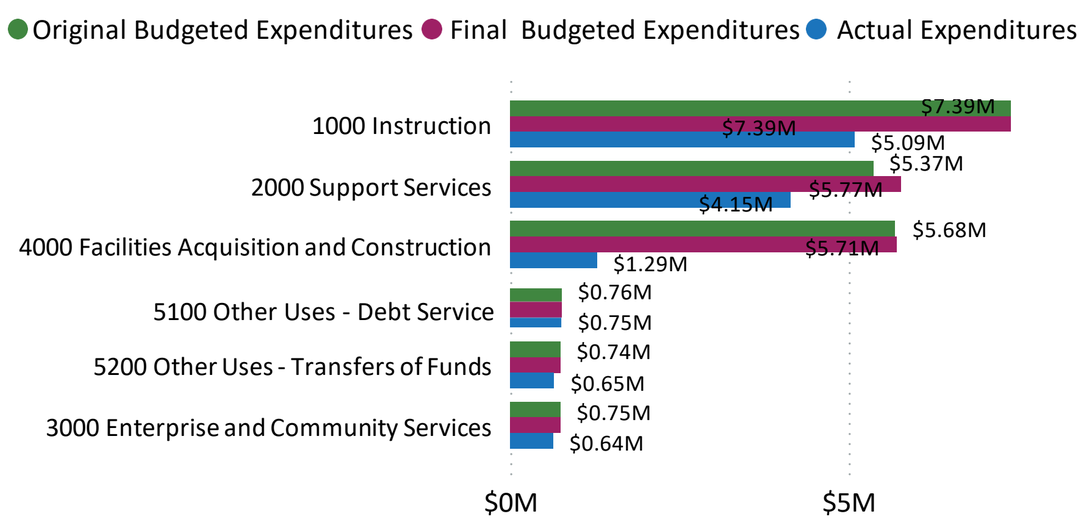
Revenue by Source/Function



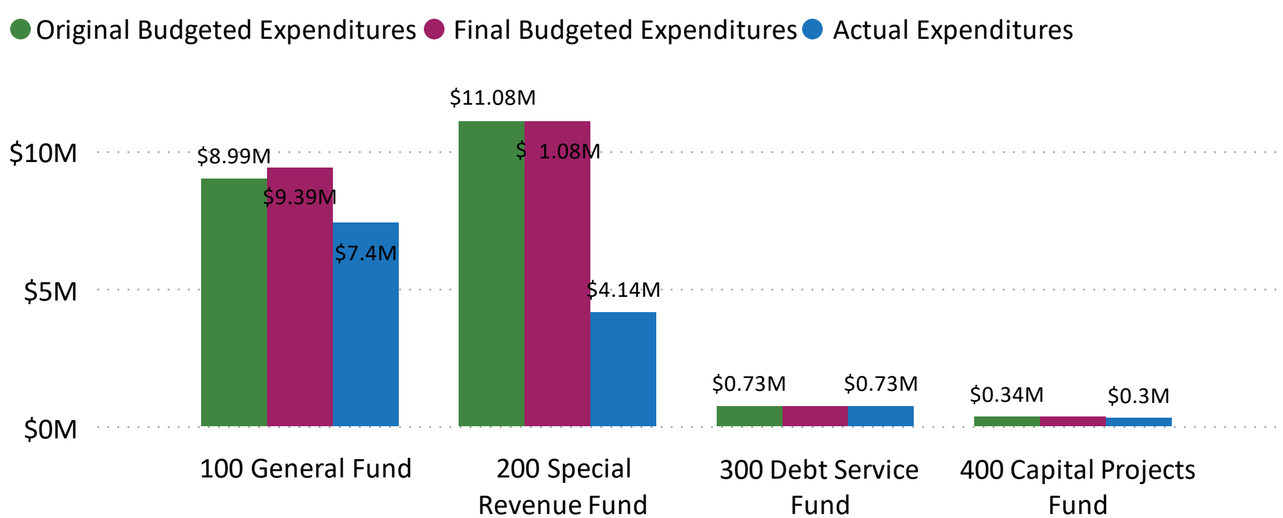
Revenue Source by Fund



Expenditure by Source/Function



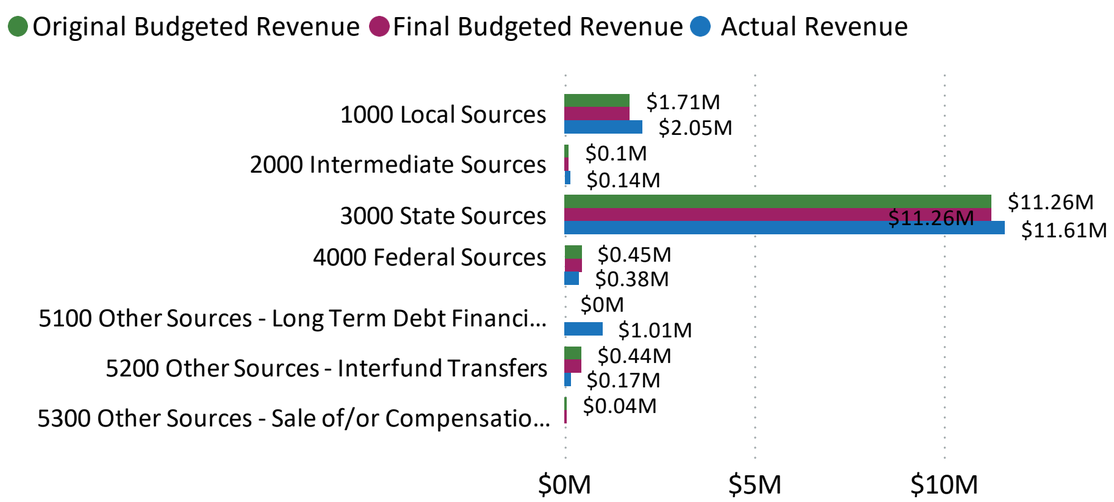
Expenditure Function by Fund



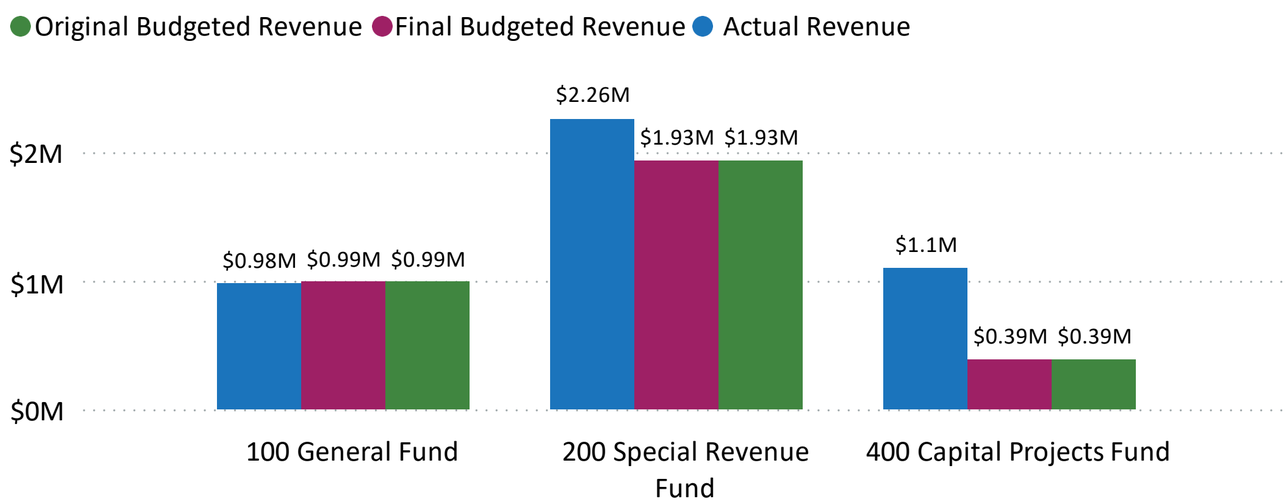
Budget to Actuals

2094 Marcola SD 79J

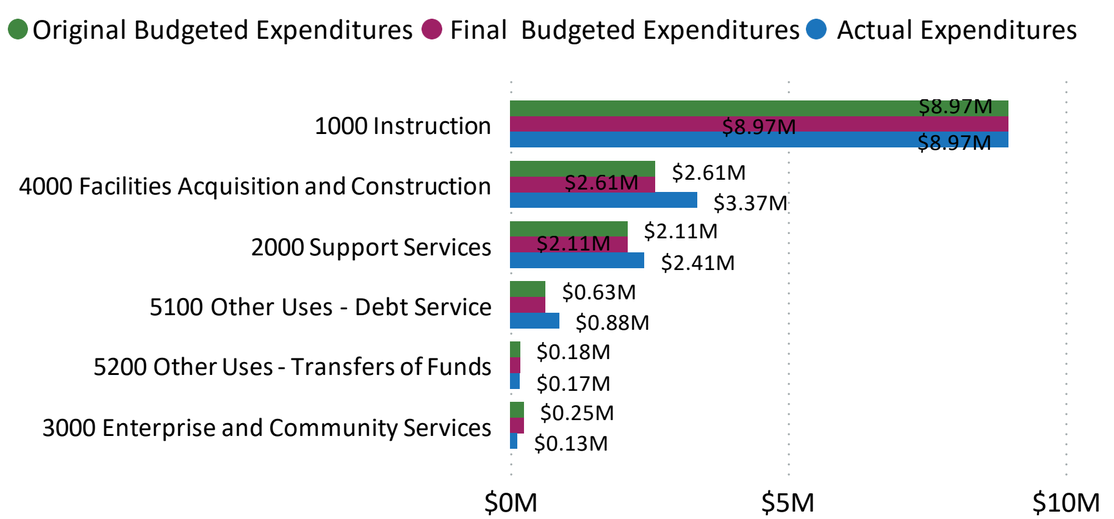
Revenue by Source/Function



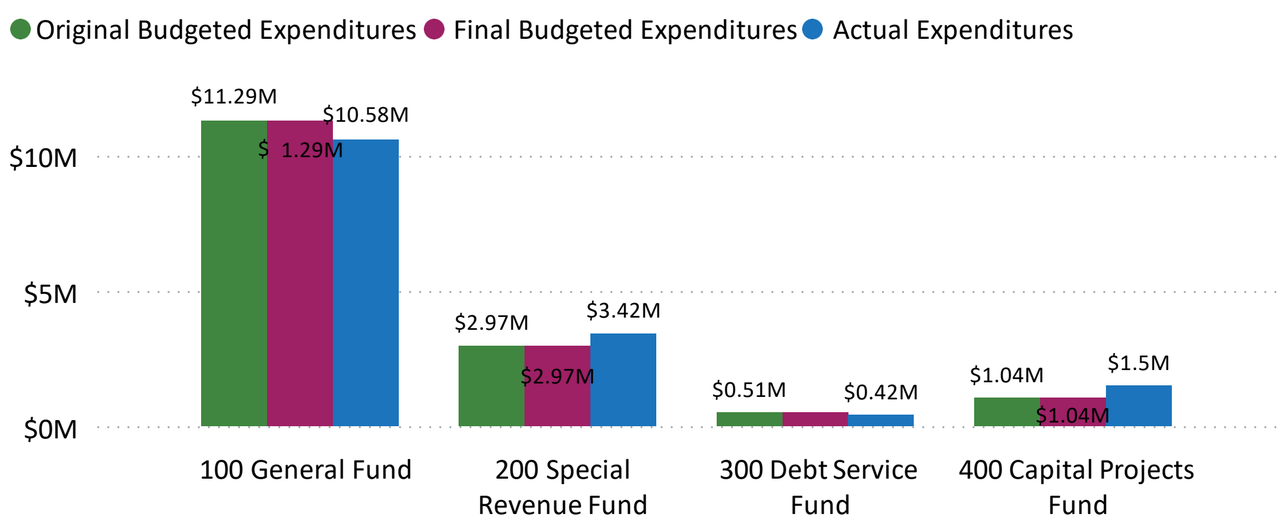
Revenue Source by Fund



Expenditure by Source/Function



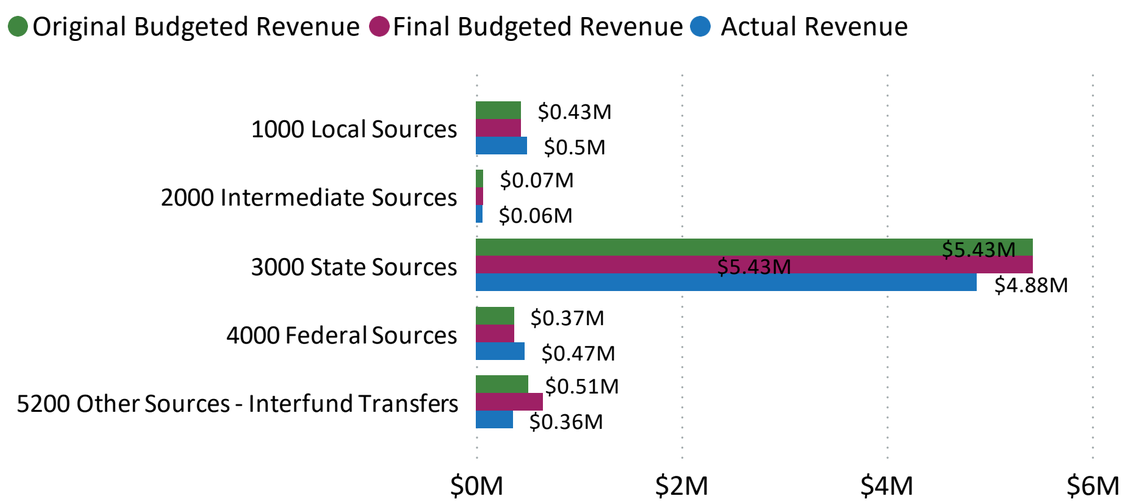
Expenditure Function by Fund



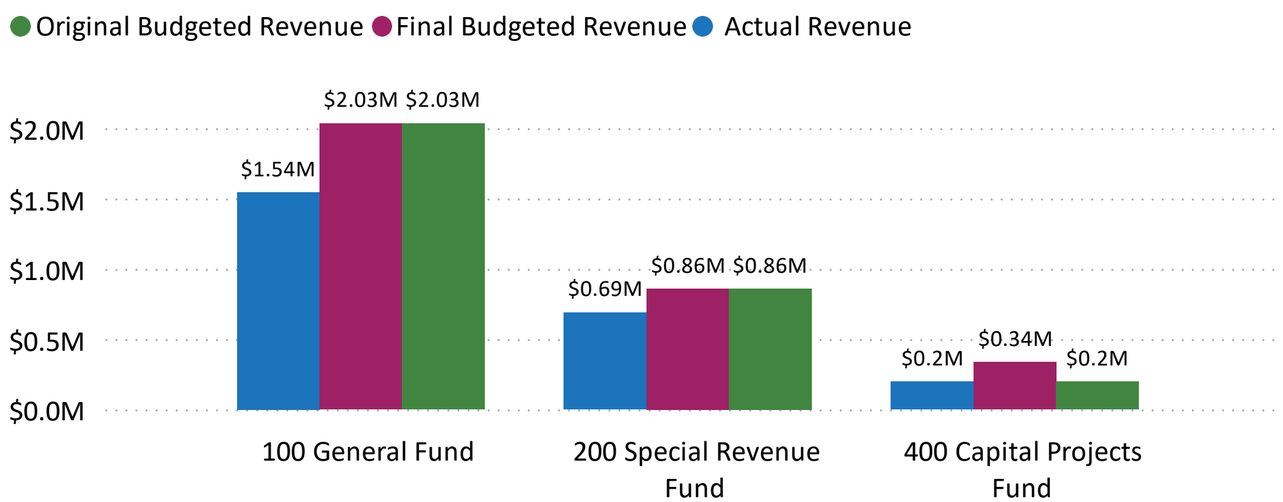
Budget to Actuals

2095 Blachly SD 90

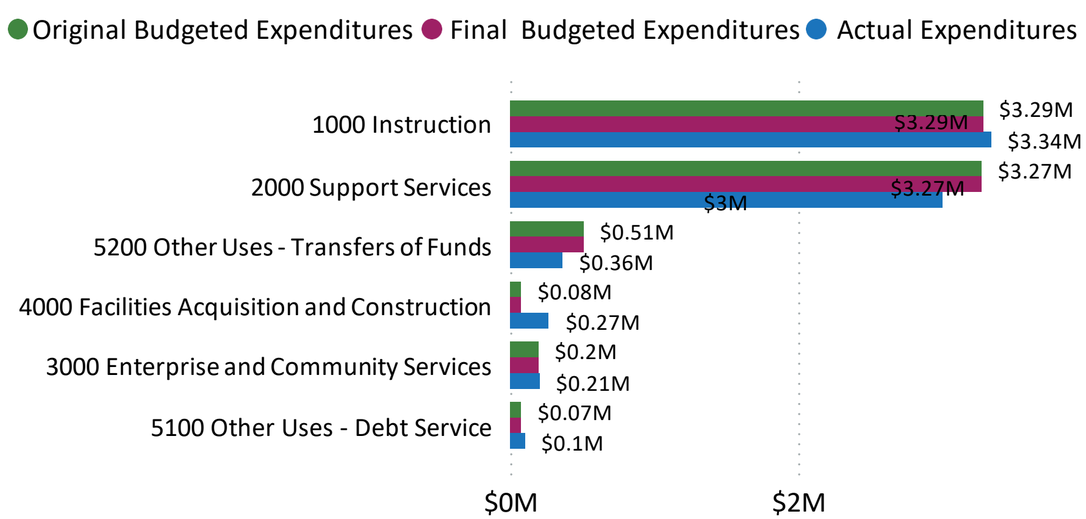
Revenue by Source/Function



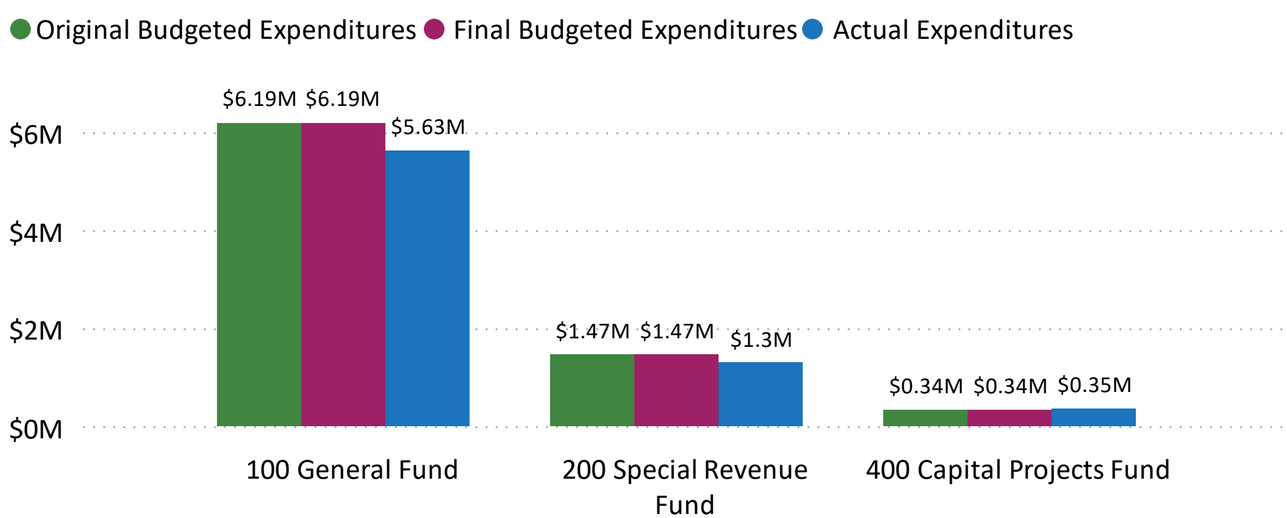
Revenue Source by Fund



Expenditure by Source/Function



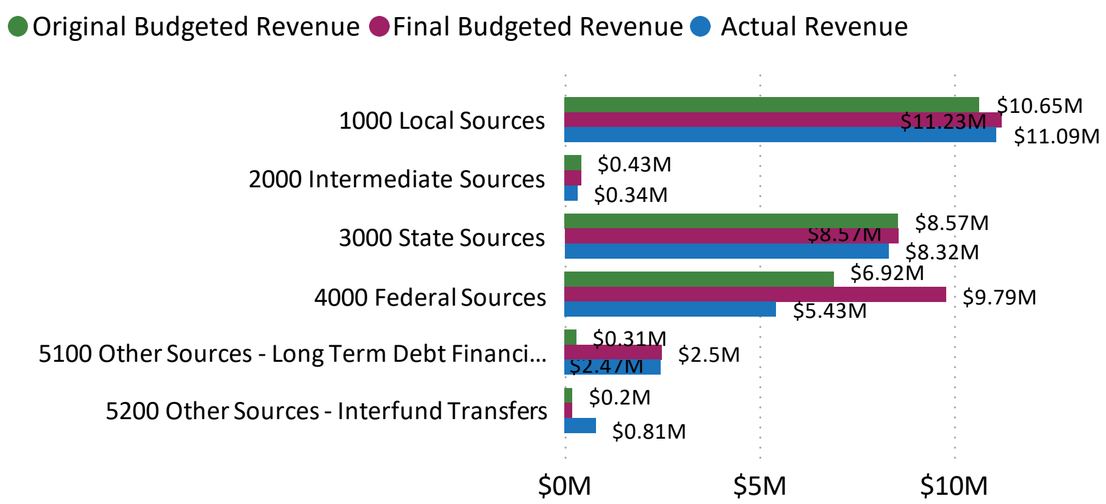
Expenditure Function by Fund



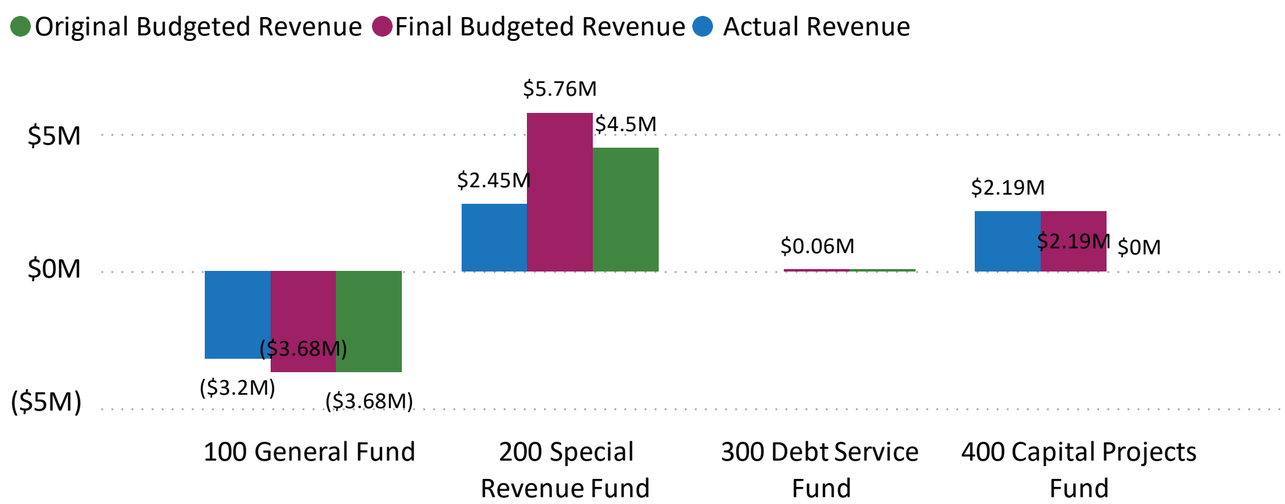
Budget to Actuals

2096 Siuslaw SD 97J

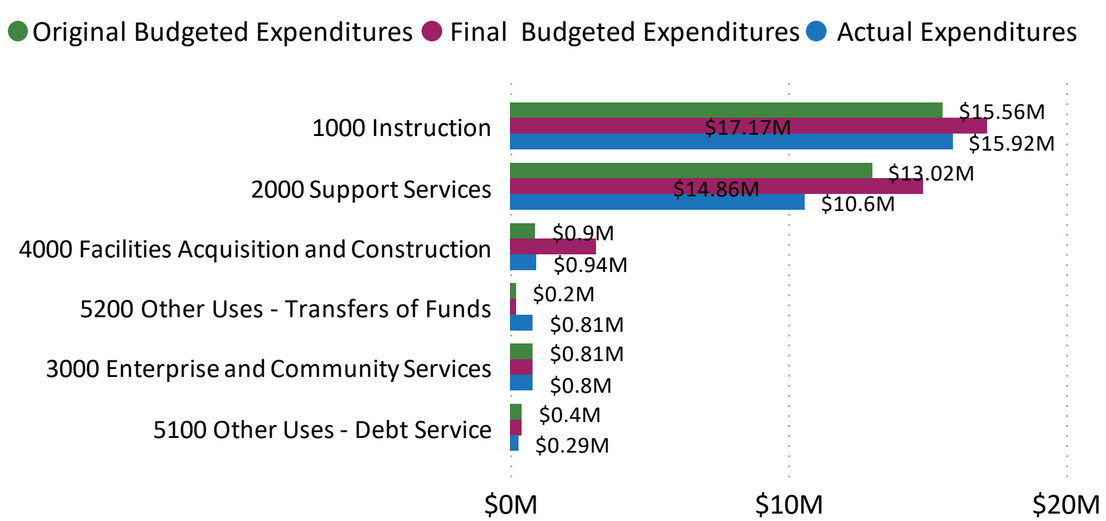
Revenue by Source/Function



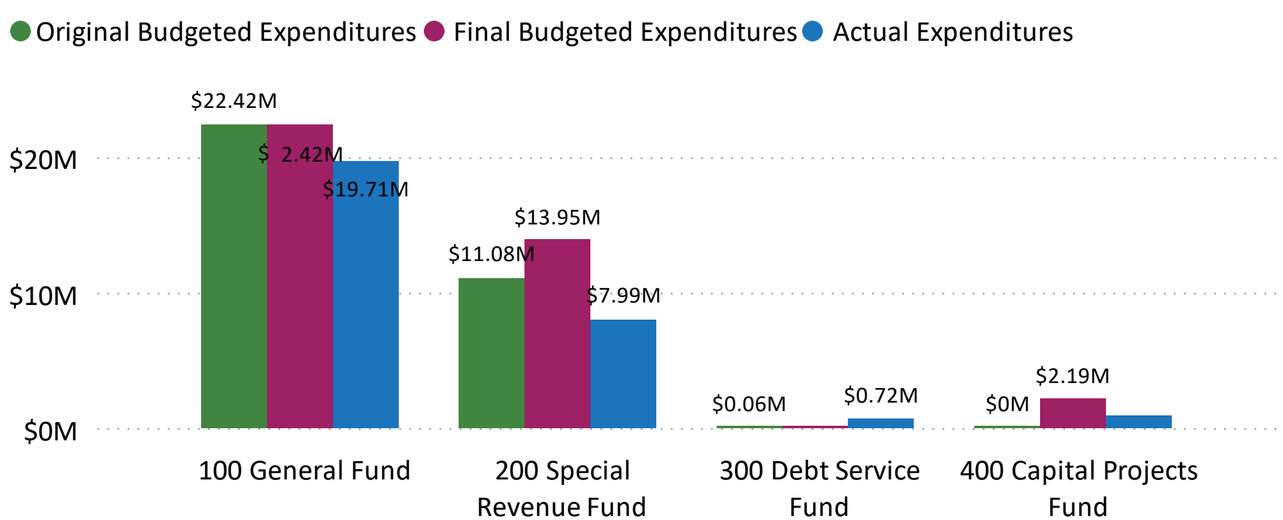
Revenue Source by Fund



Expenditure by Source/Function



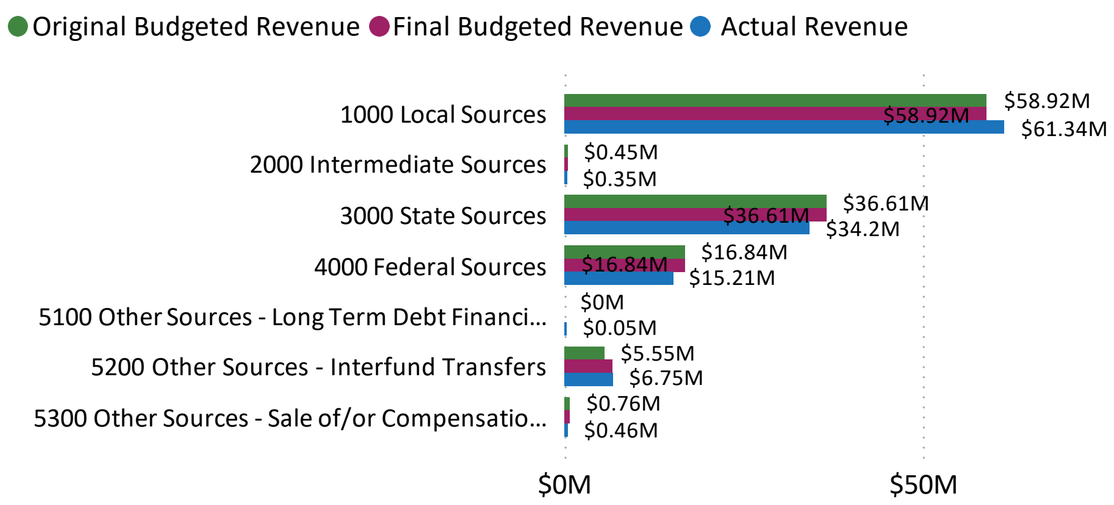
Expenditure Function by Fund



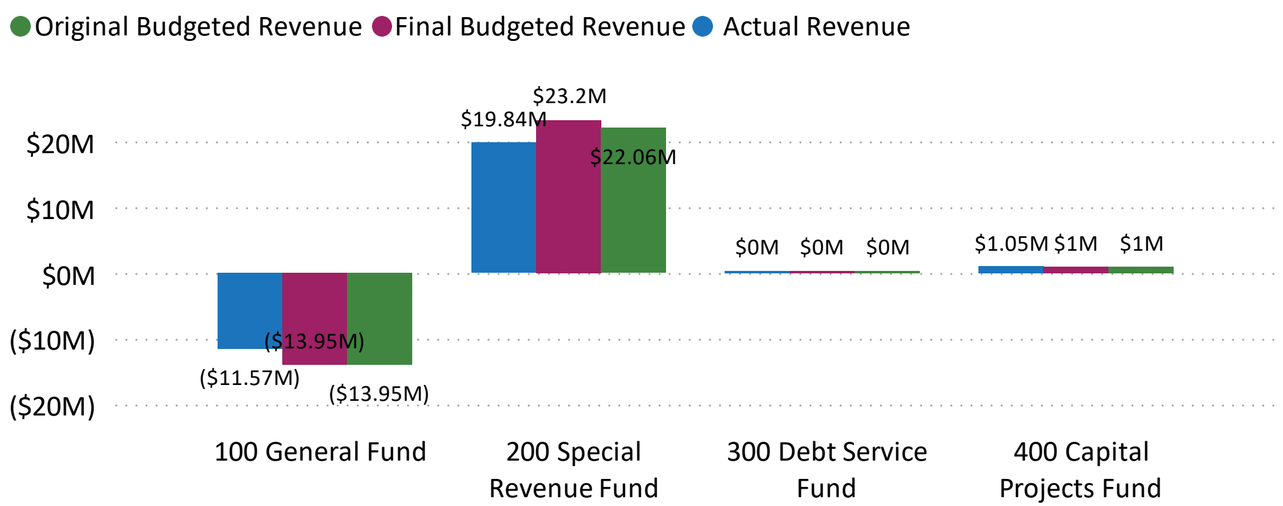
Budget to Actuals

2097 Lincoln County SD

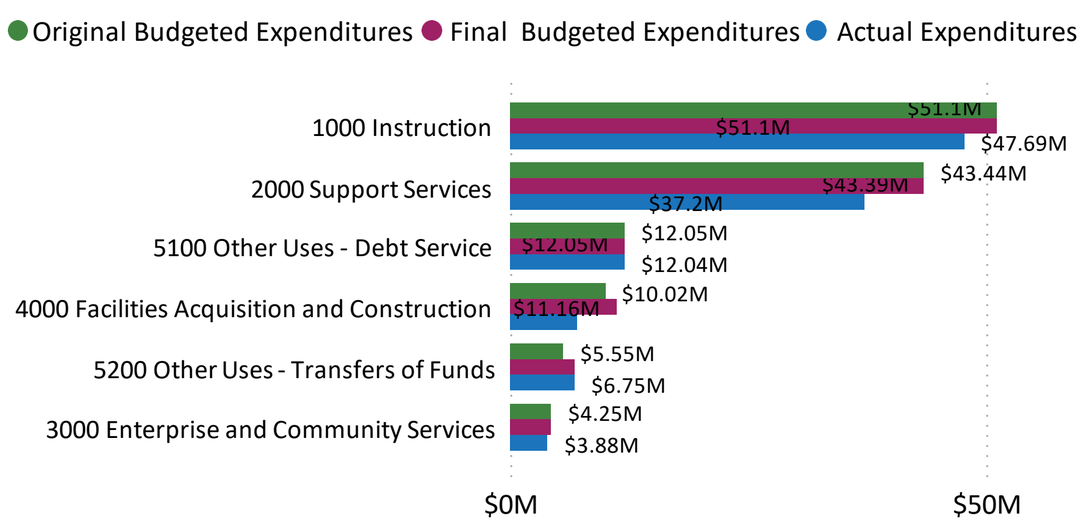
Revenue by Source/Function



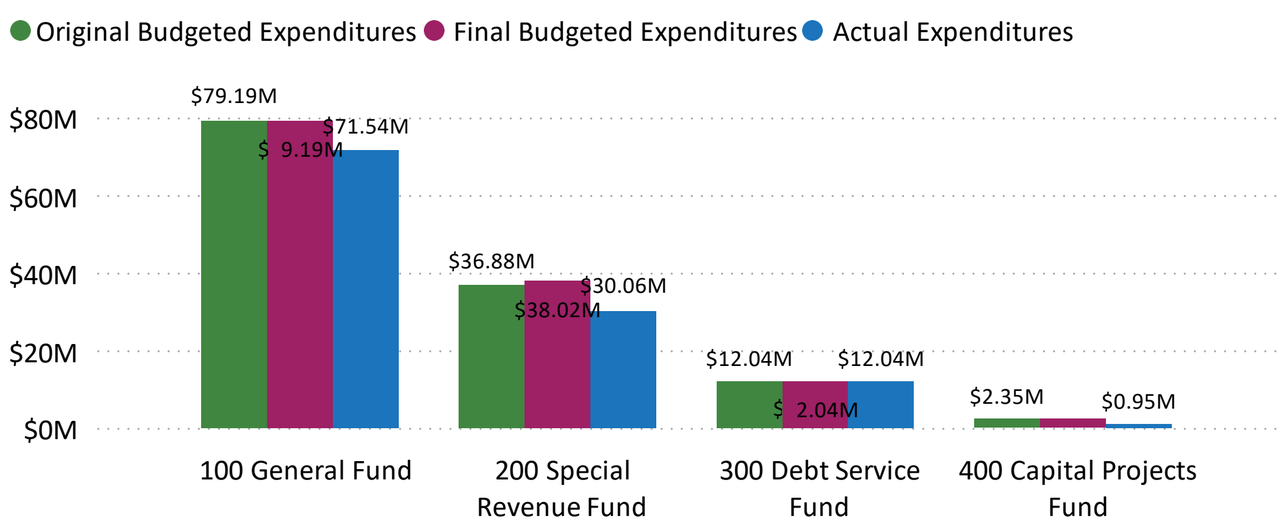
Revenue Source by Fund



Expenditure by Source/Function



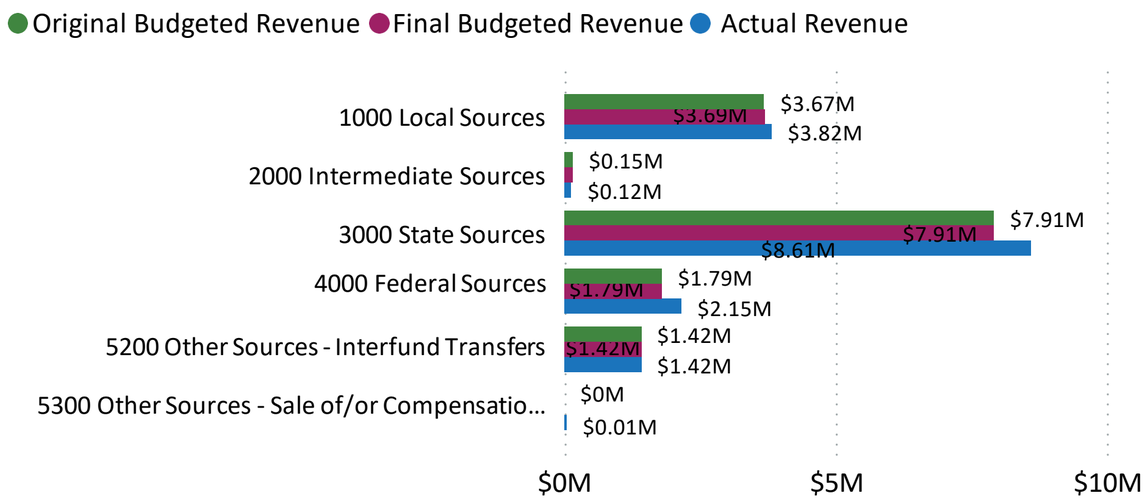
Expenditure Function by Fund



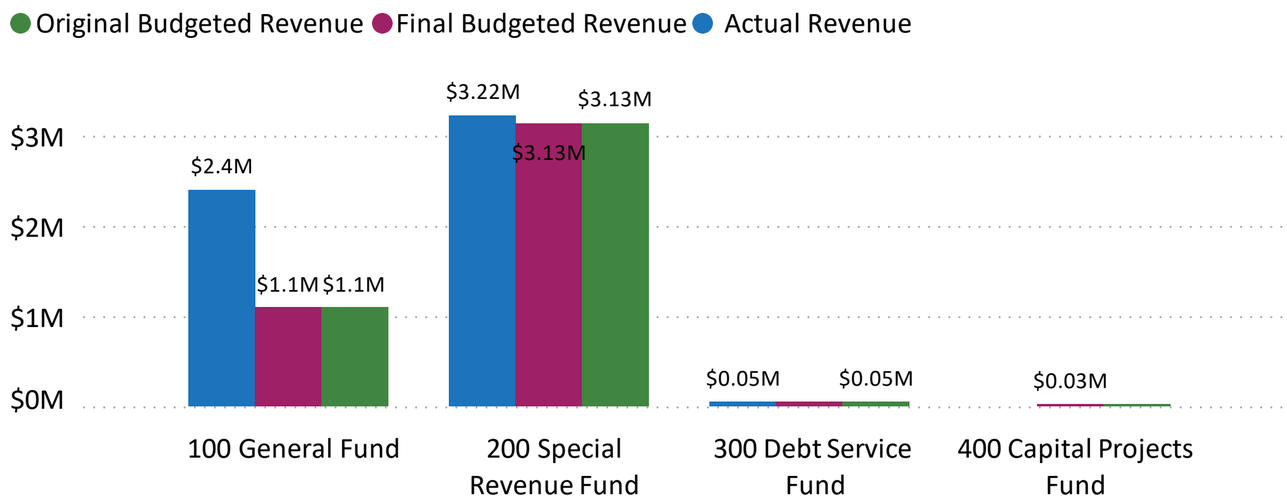
Budget to Actuals

2099 Harrisburg SD 7J

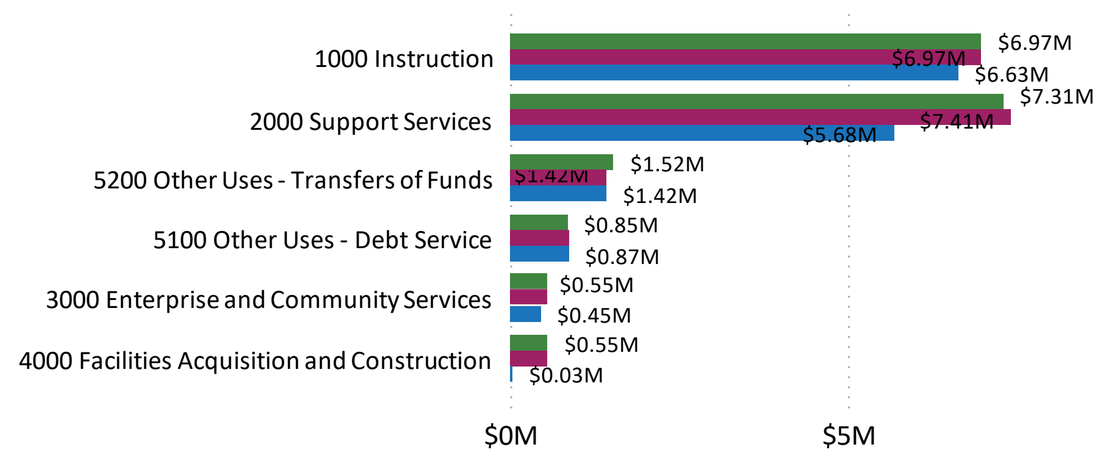
Revenue by Source/Function



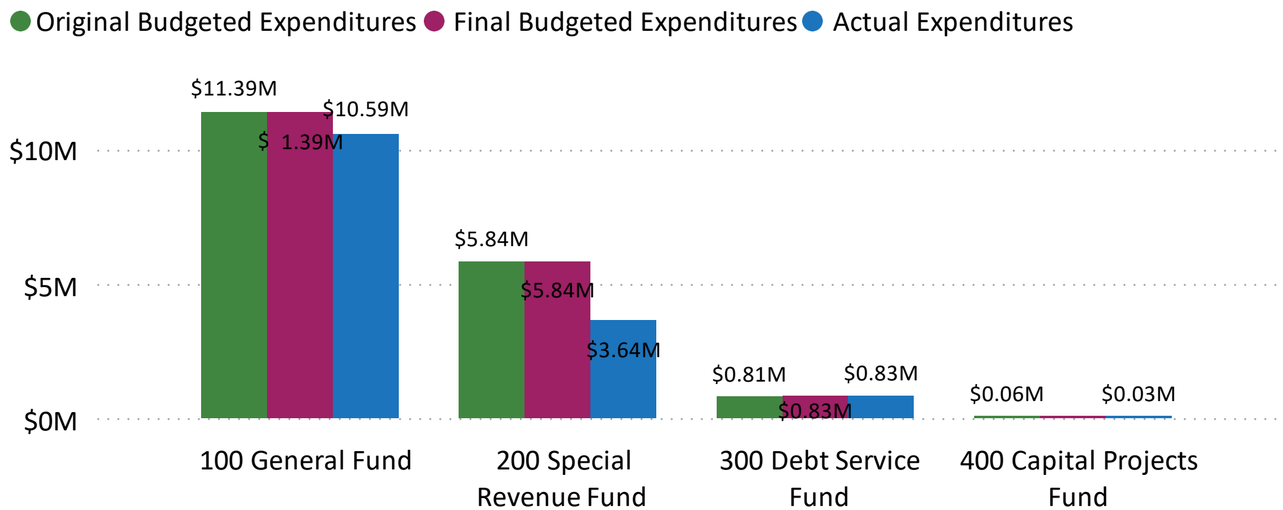
Revenue Source by Fund



Expenditure by Source/Function



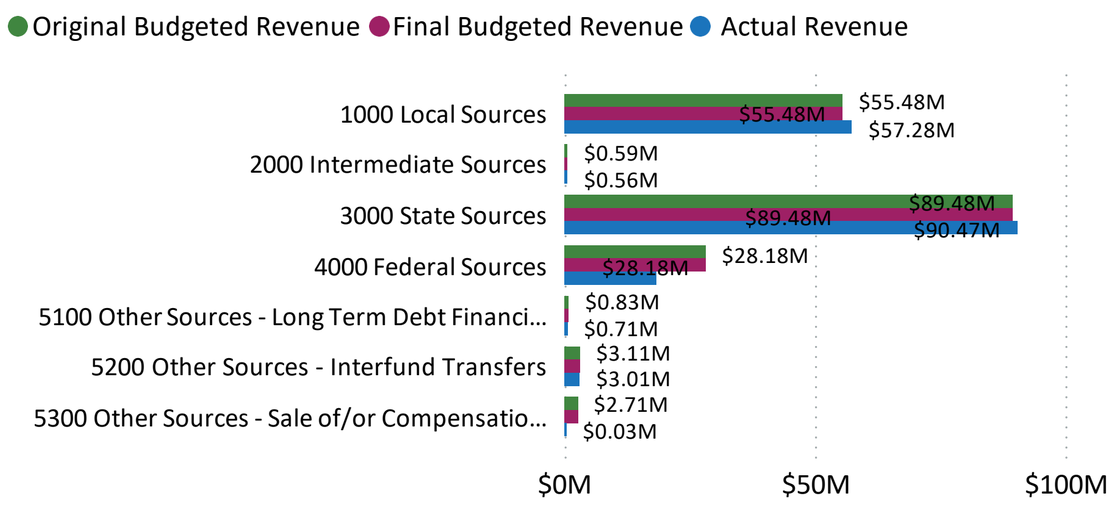
Expenditure Function by Fund



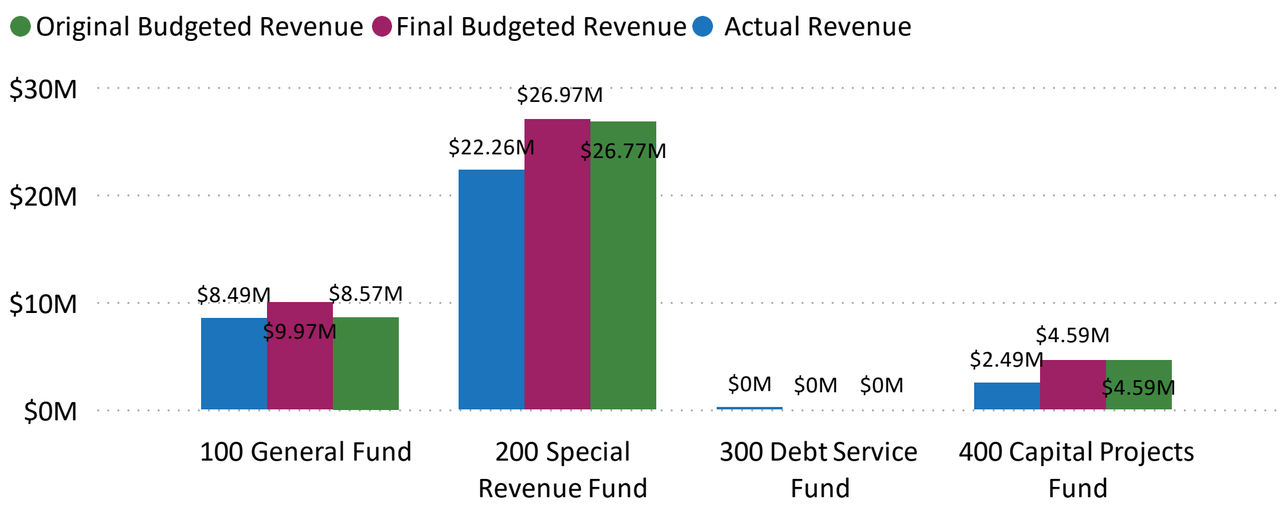
Budget to Actuals

2100 Greater Albany Public SD 8J

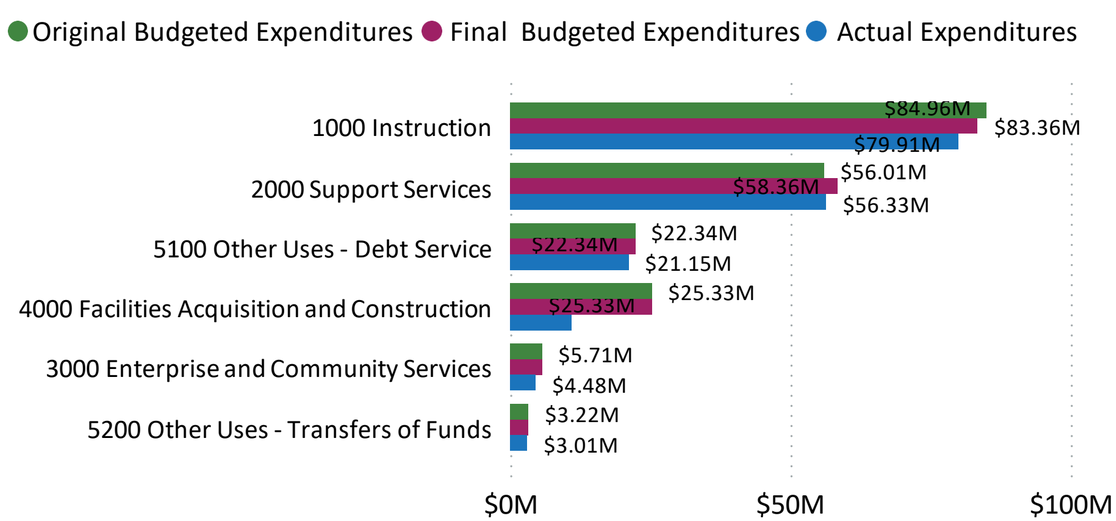
Revenue by Source/Function



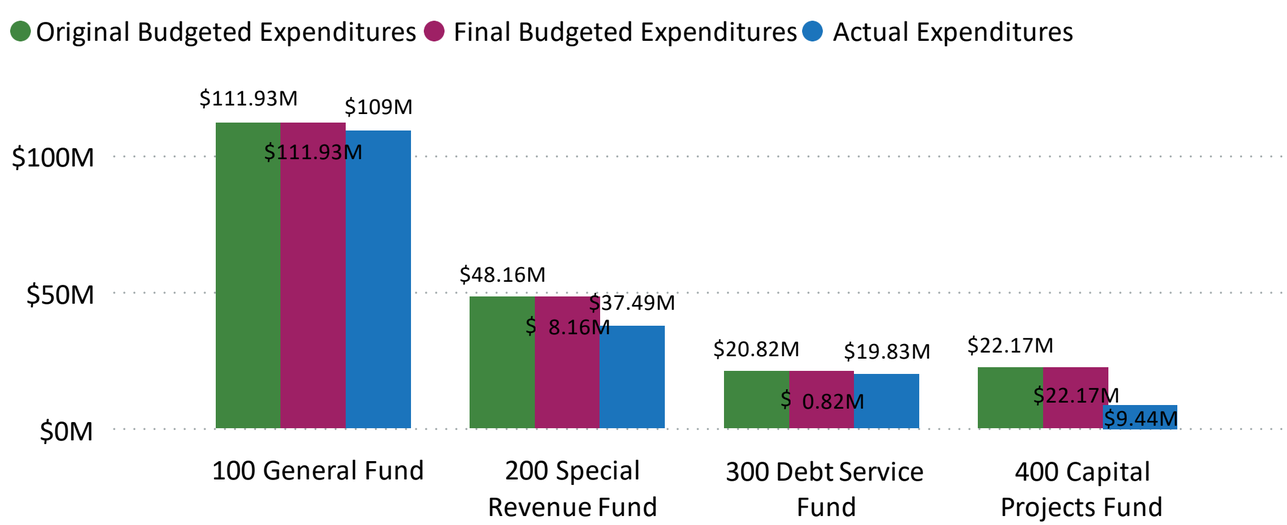
Revenue Source by Fund



Expenditure by Source/Function



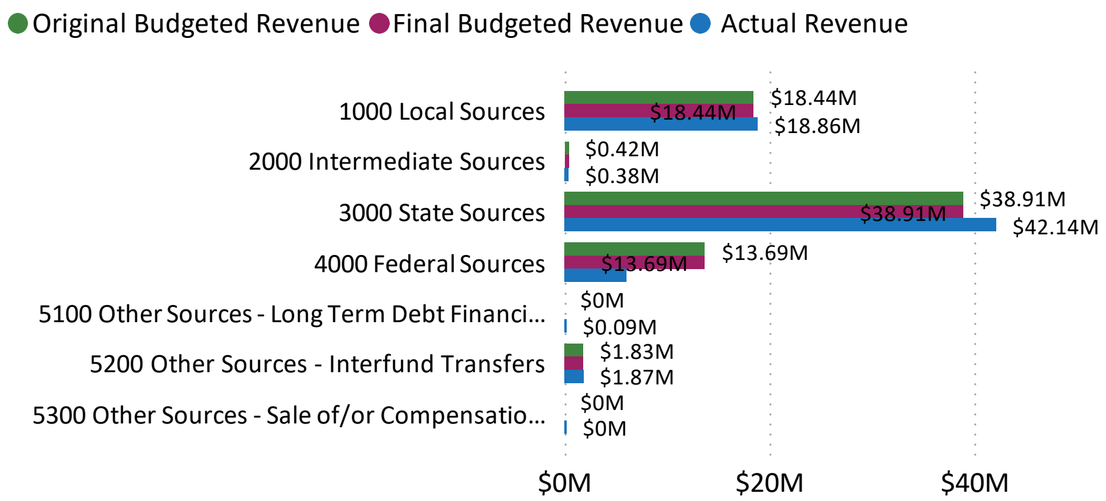
Expenditure Function by Fund



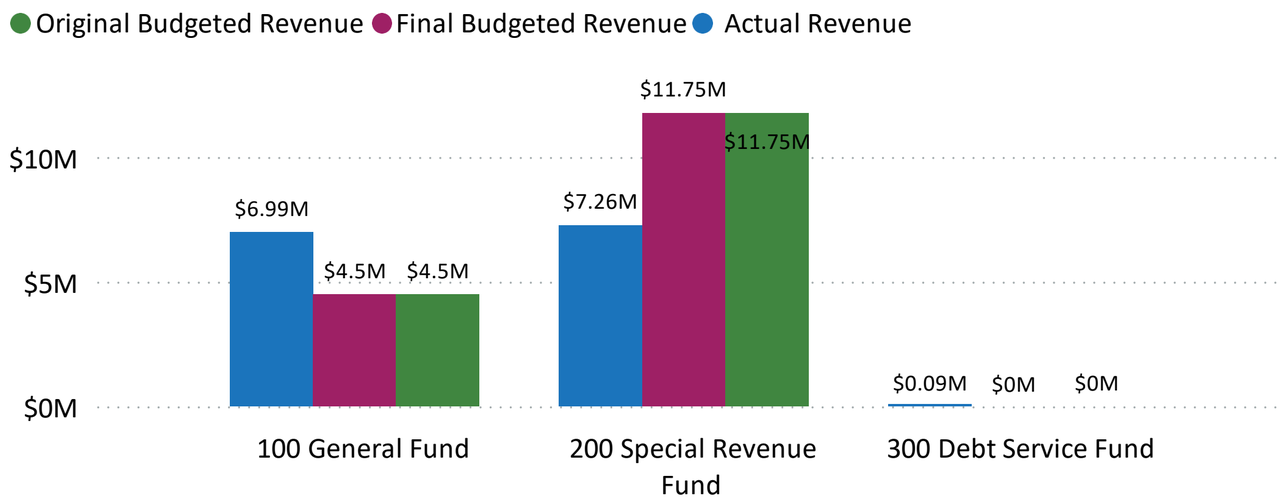
Budget to Actuals

2101 Lebanon Community SD 9

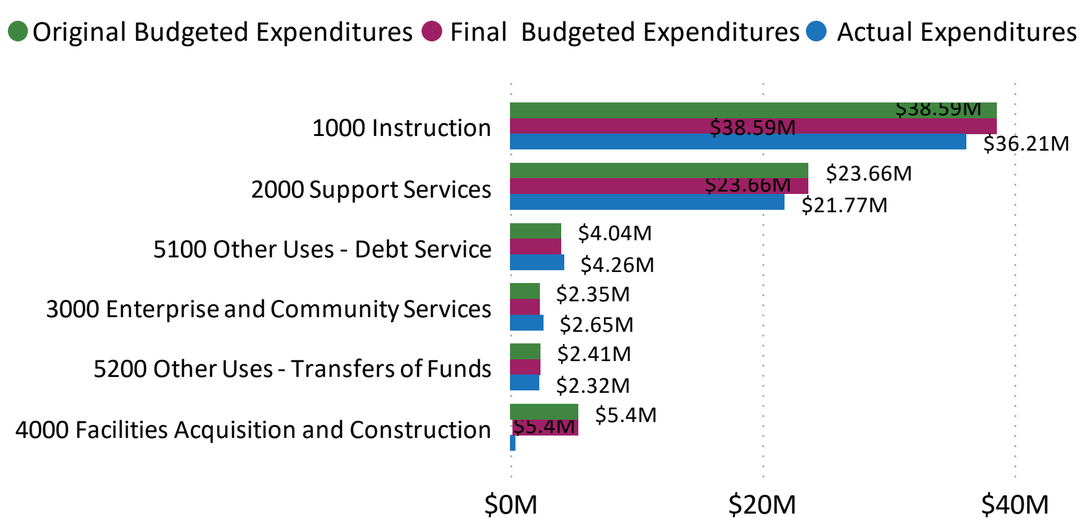
Revenue by Source/Function



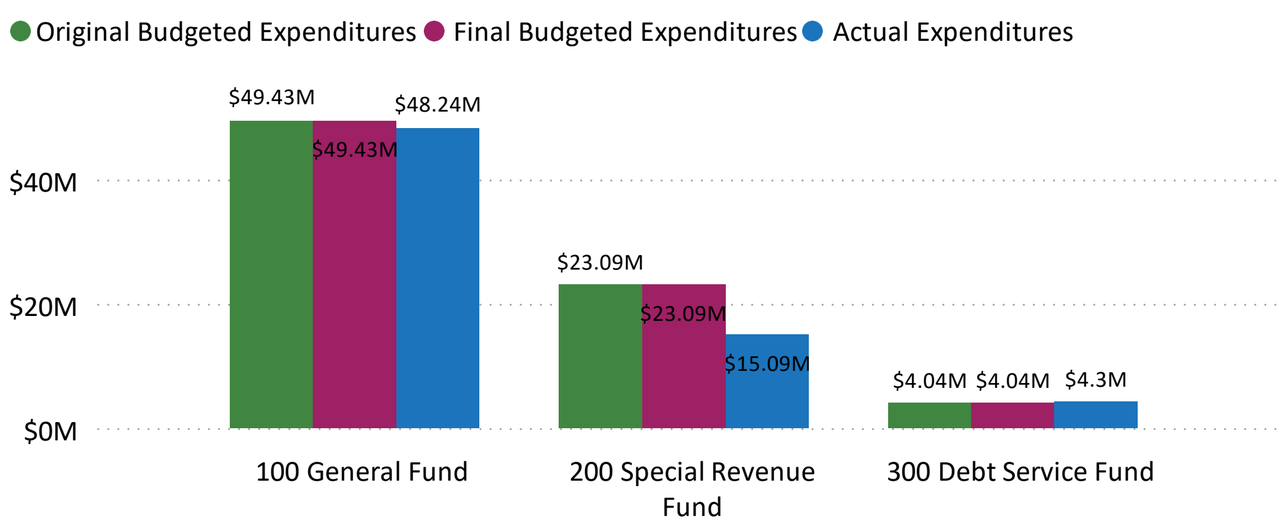
Revenue Source by Fund



Expenditure by Source/Function



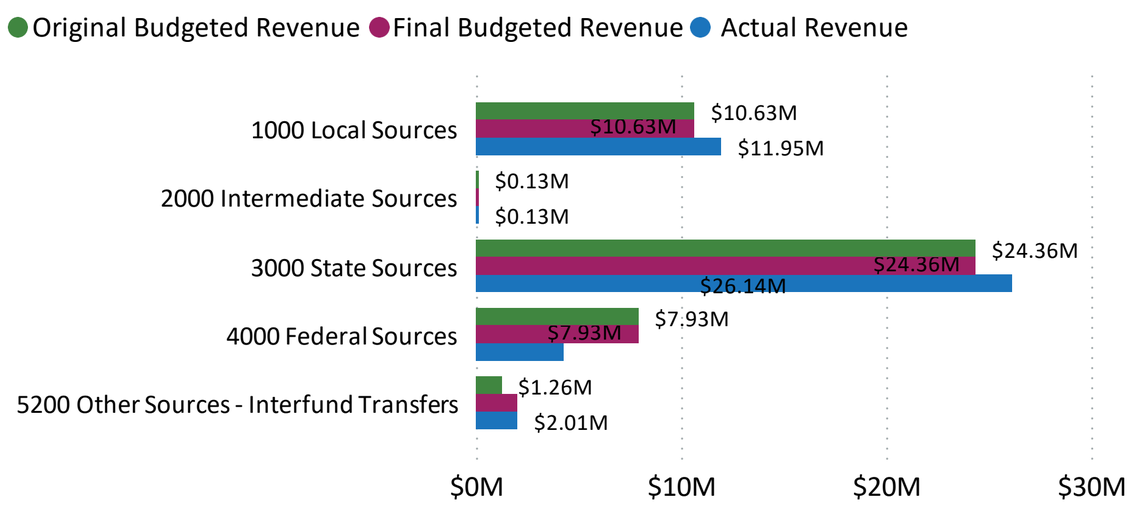
Expenditure Function by Fund



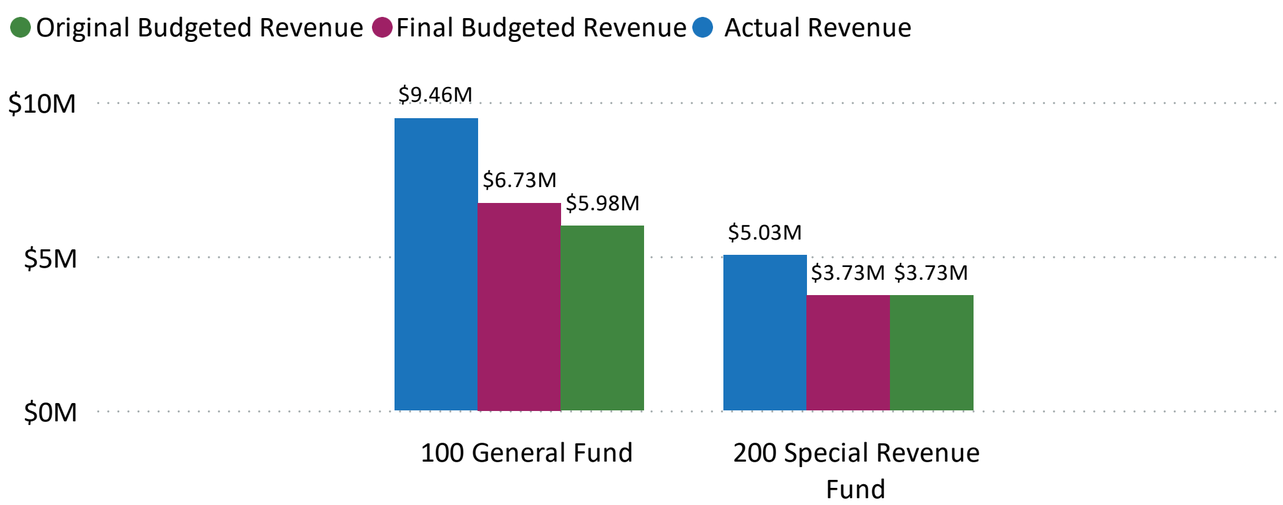
Budget to Actuals

2102 Sweet Home SD 55

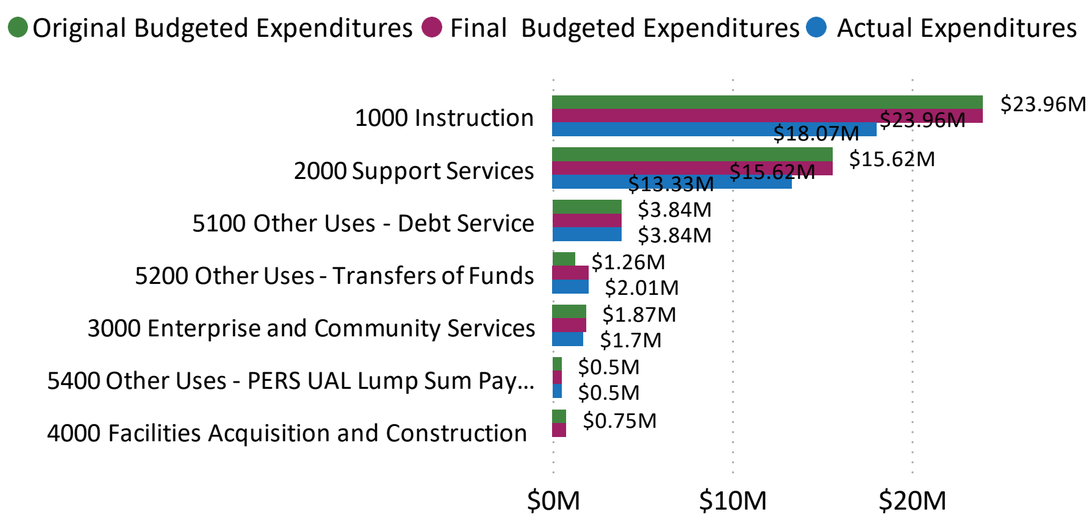
Revenue by Source/Function



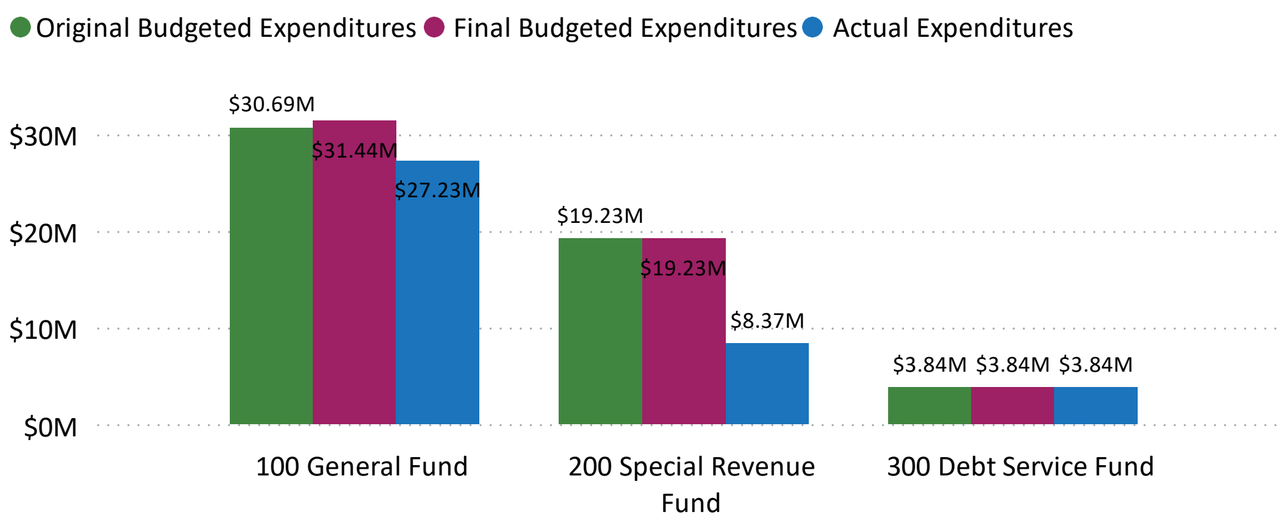
Revenue Source by Fund



Expenditure by Source/Function



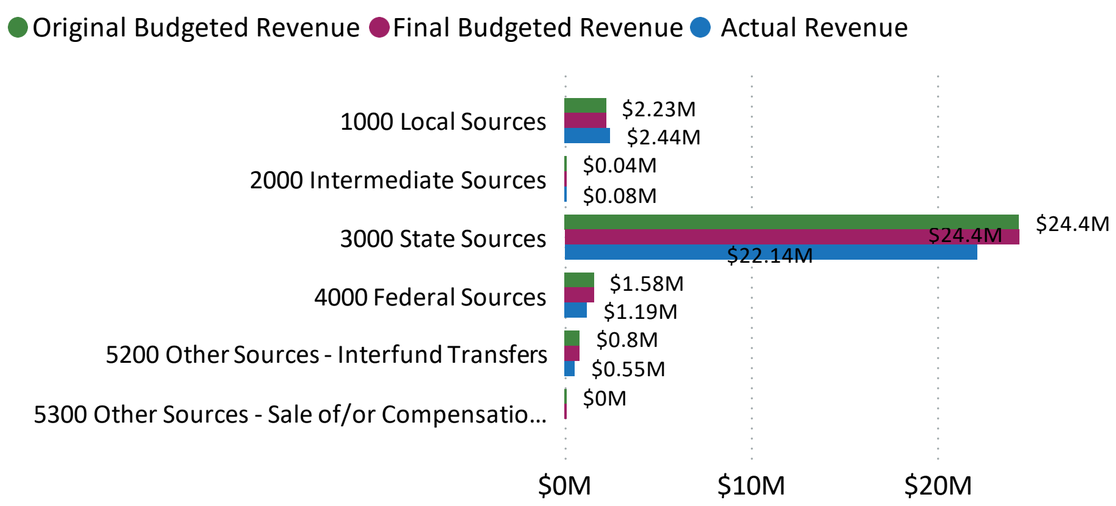
Expenditure Function by Fund



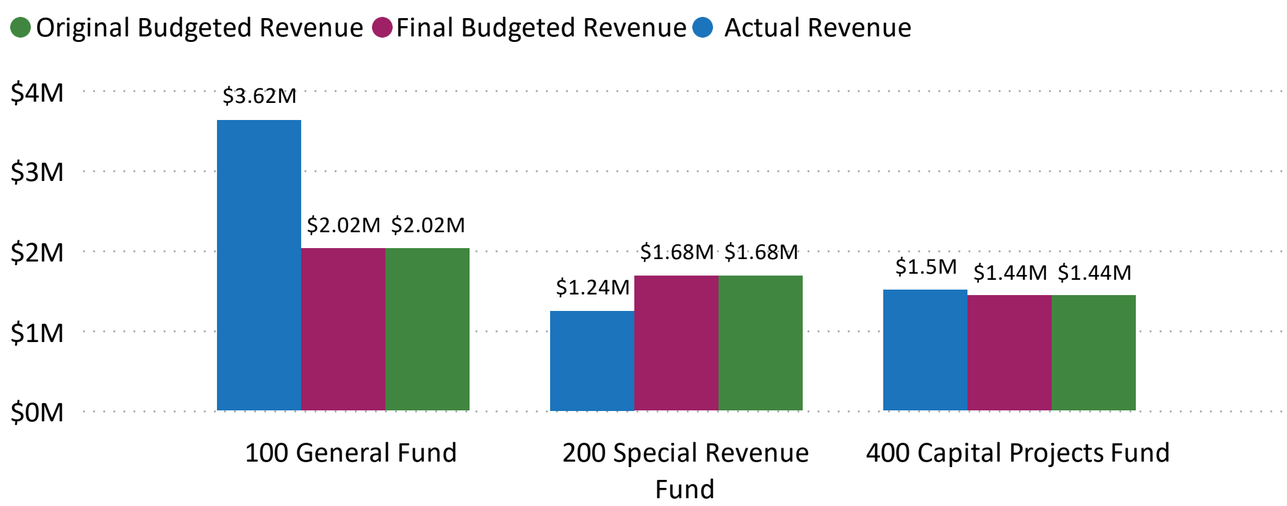
Budget to Actuals

2103 Scio SD 95

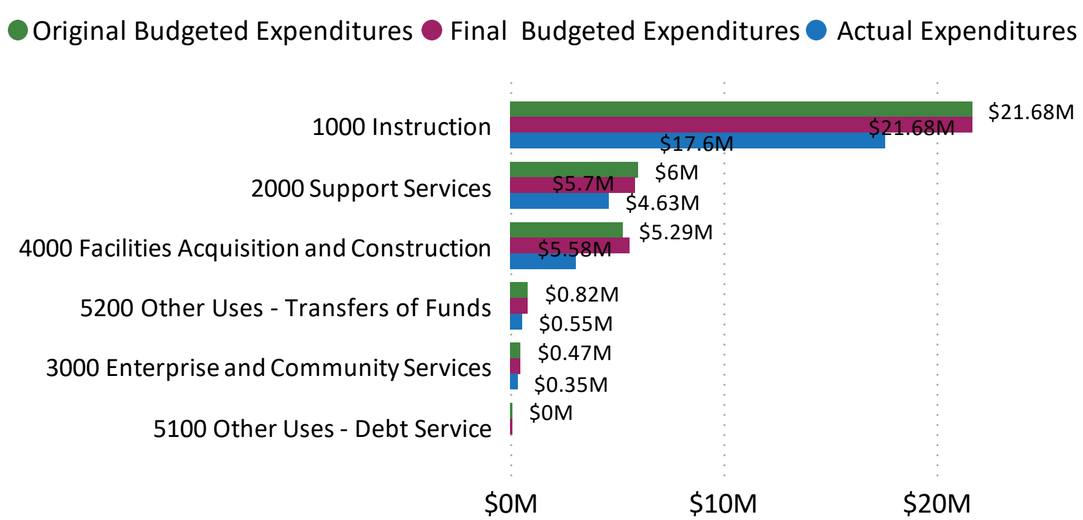
Revenue by Source/Function



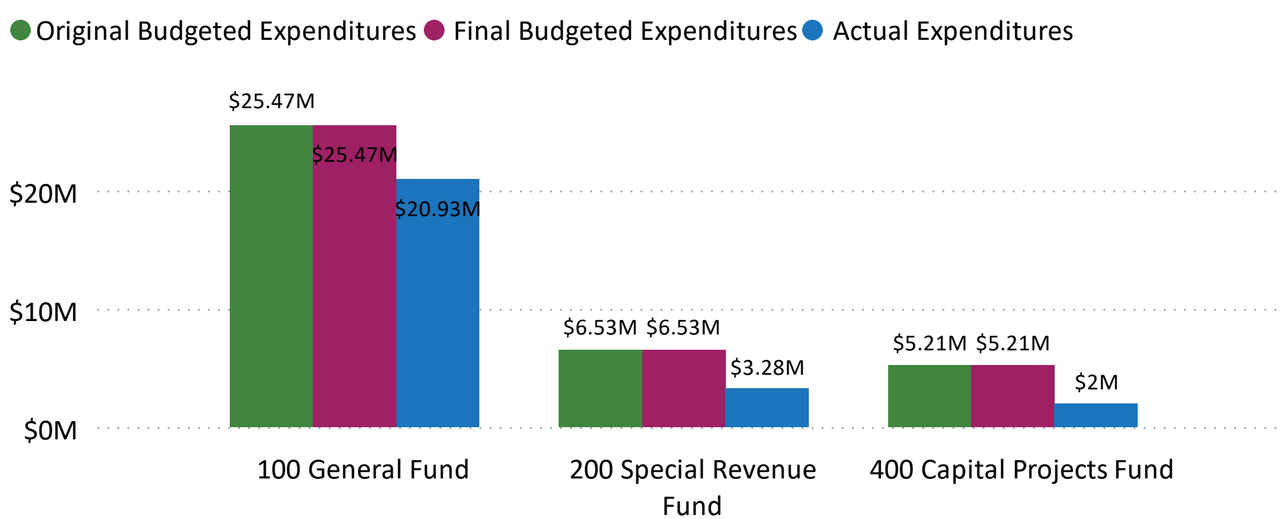
Revenue Source by Fund



Expenditure by Source/Function



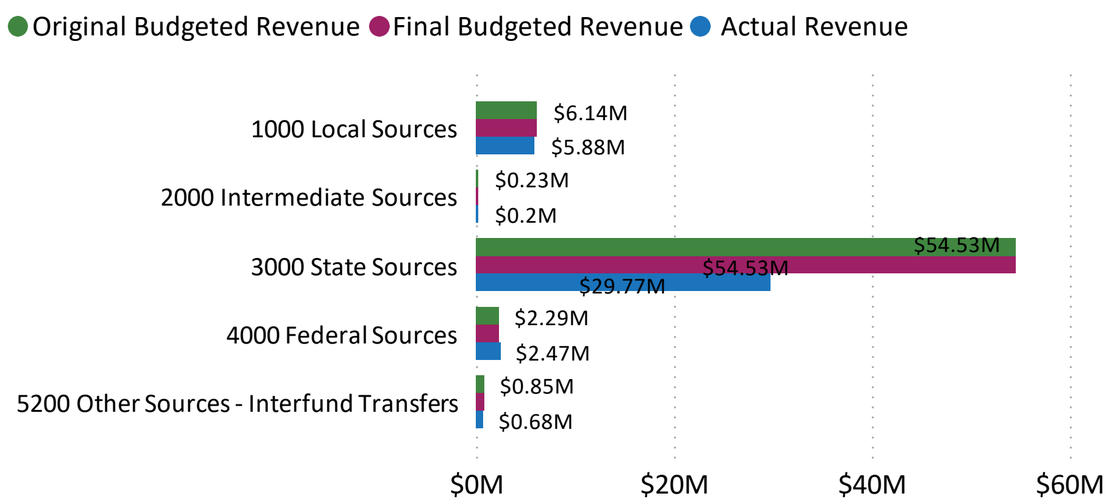
Expenditure Function by Fund



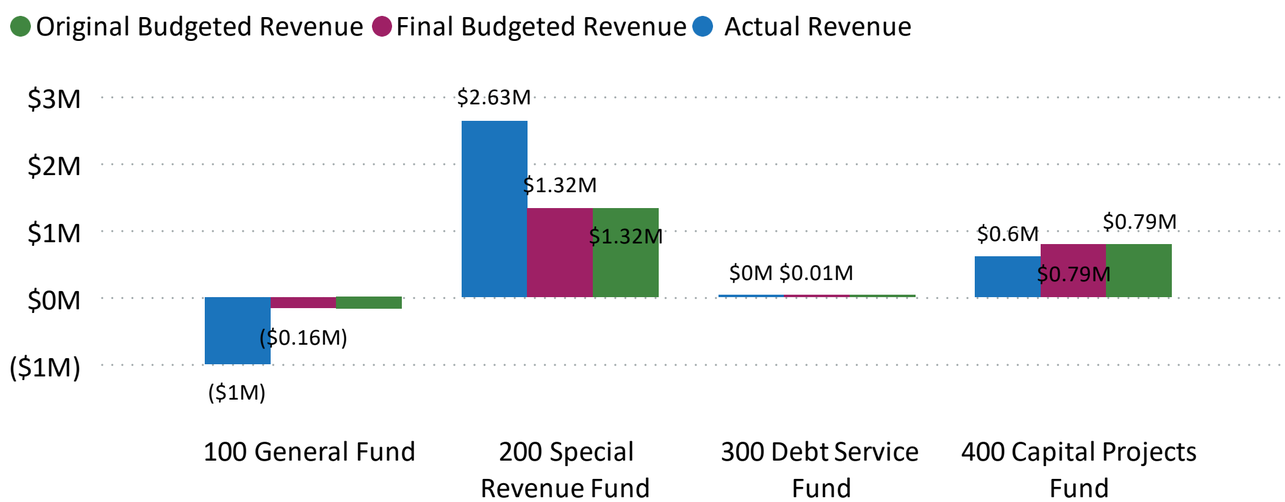
Budget to Actuals

2104 Santiam Canyon SD 129J

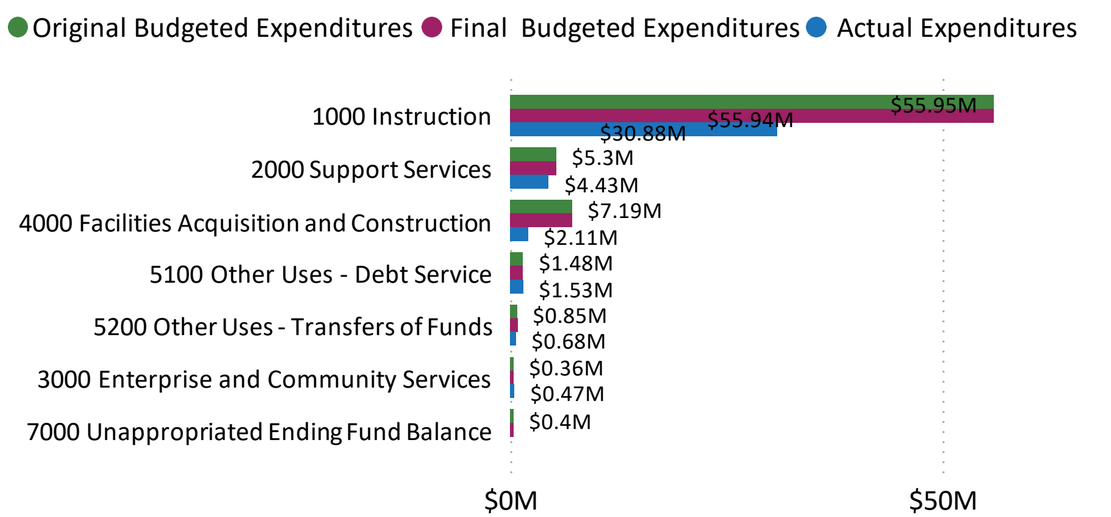
Revenue by Source/Function



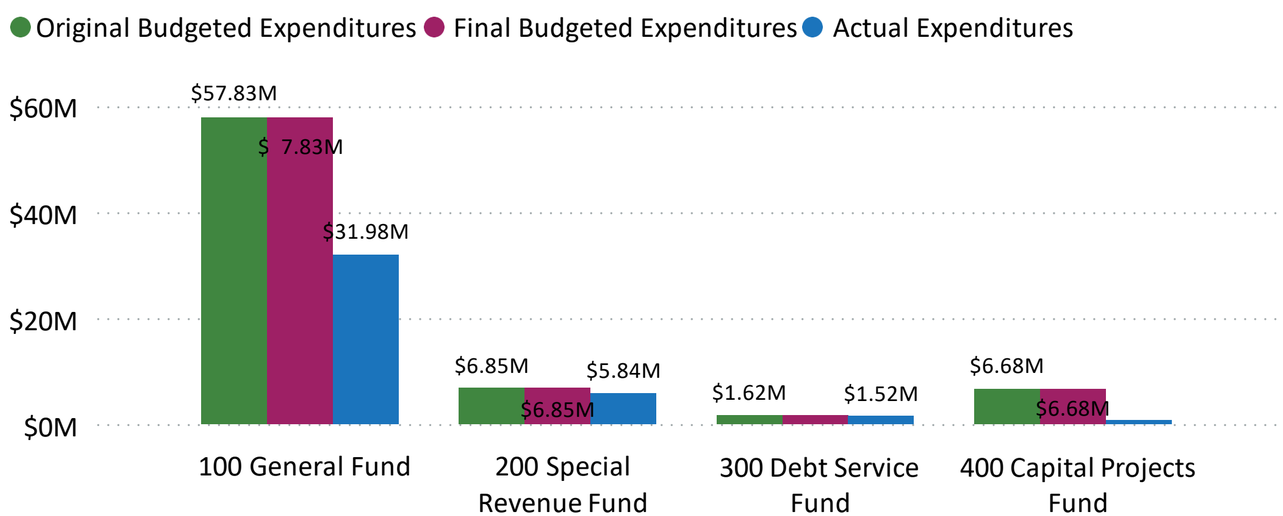
Revenue Source by Fund



Expenditure by Source/Function



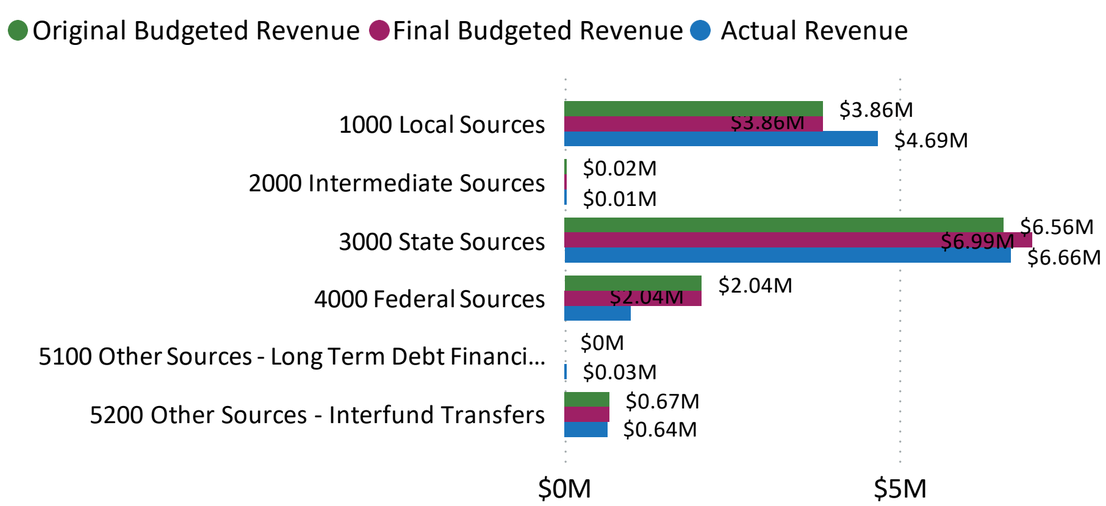
Expenditure Function by Fund



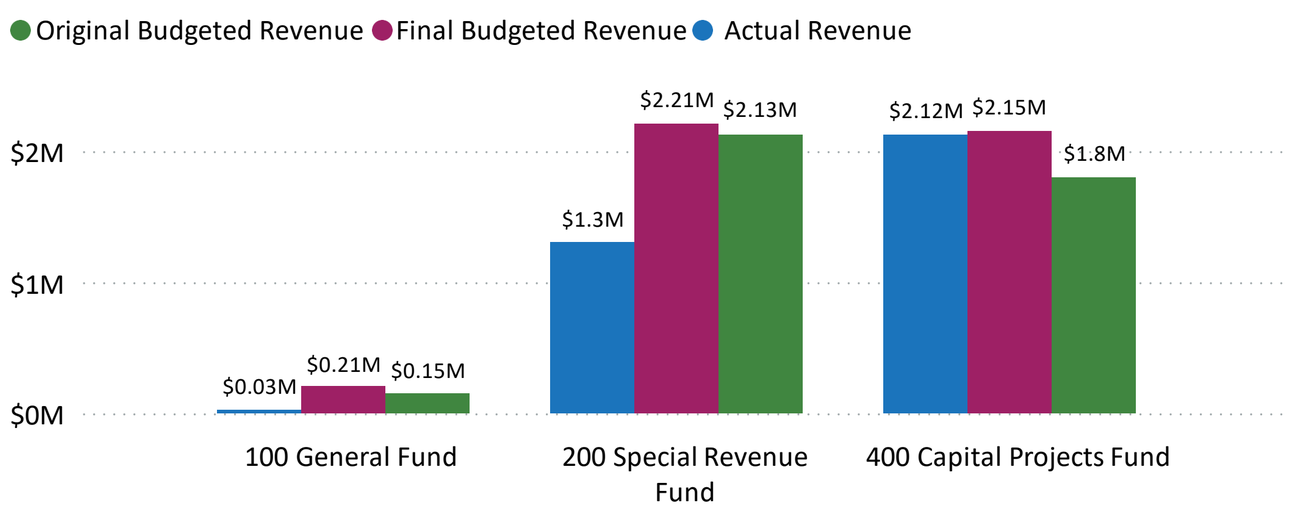
Budget to Actuals

2105 Central Linn SD 552

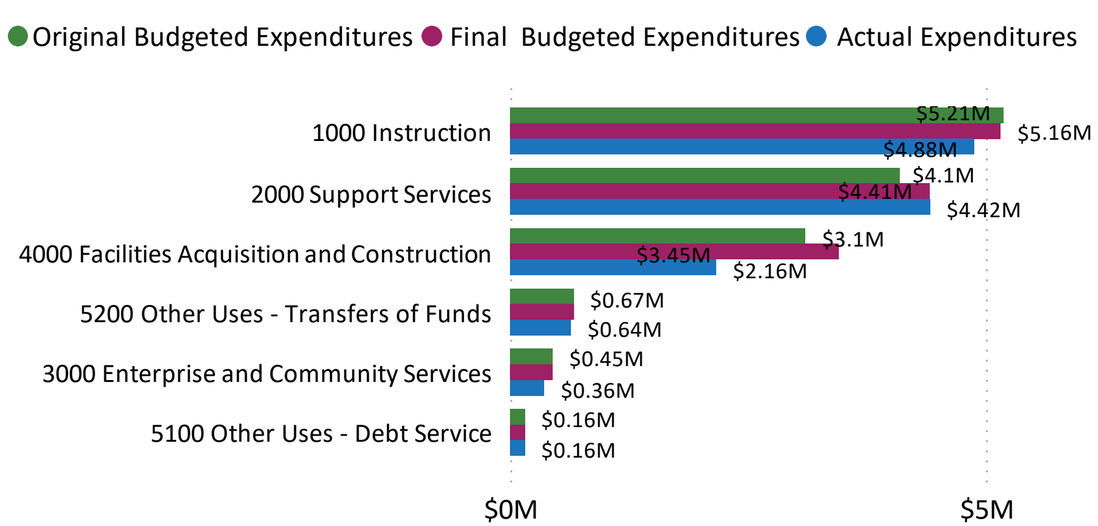
Revenue by Source/Function



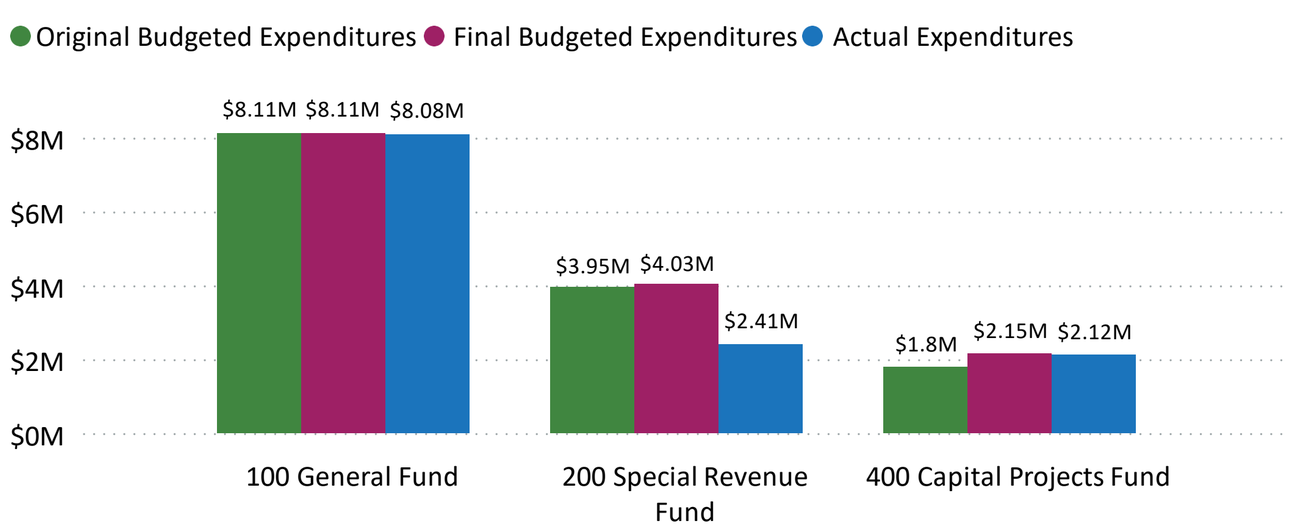
Revenue Source by Fund



Expenditure by Source/Function



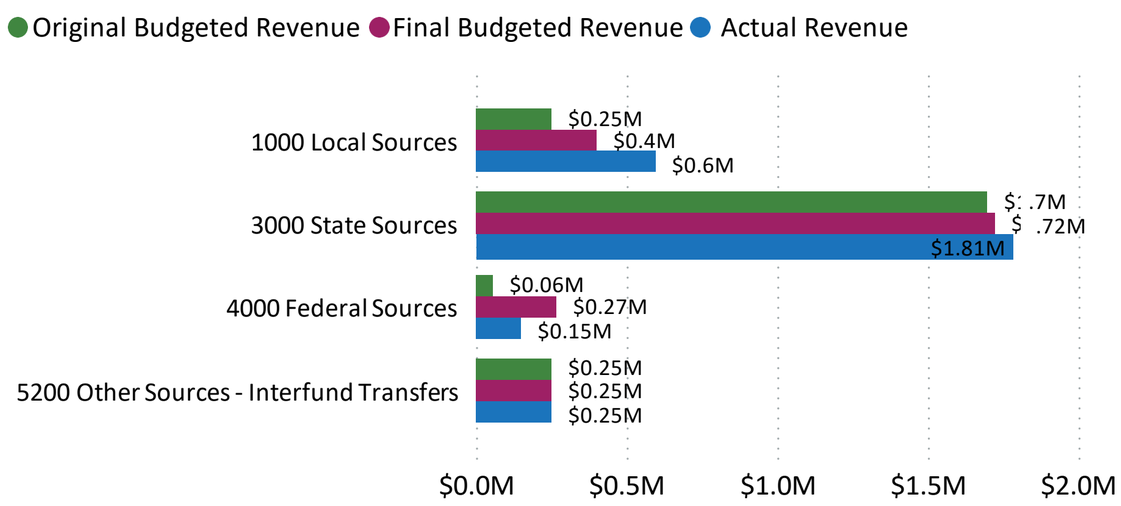
Expenditure Function by Fund



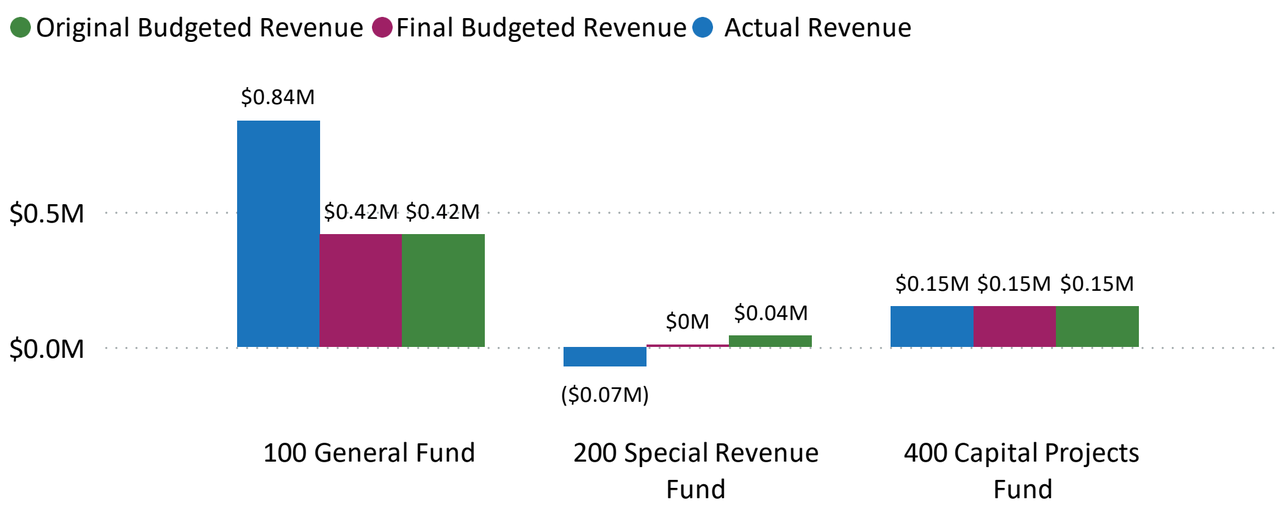
Budget to Actuals

2107 Jordan Valley SD 3

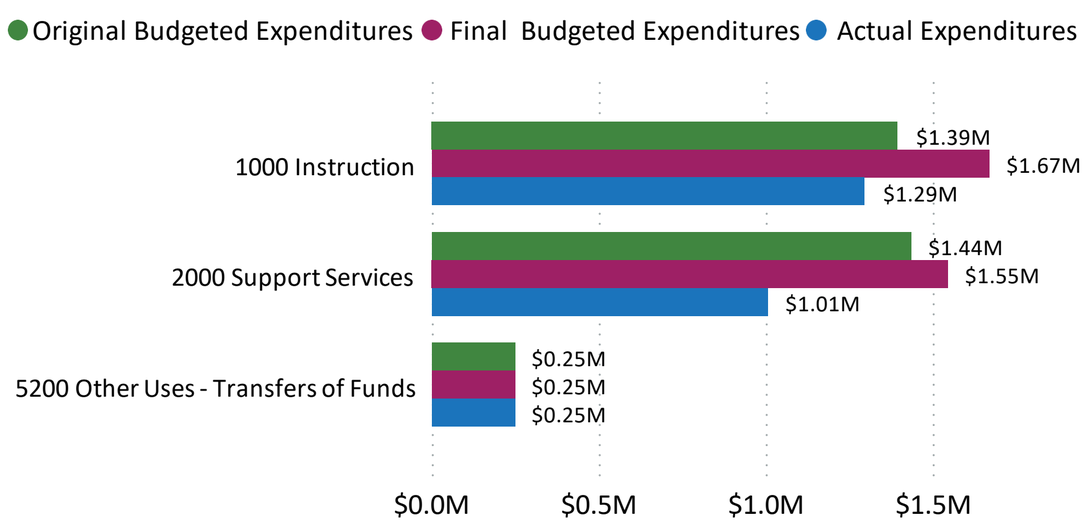
Revenue by Source/Function



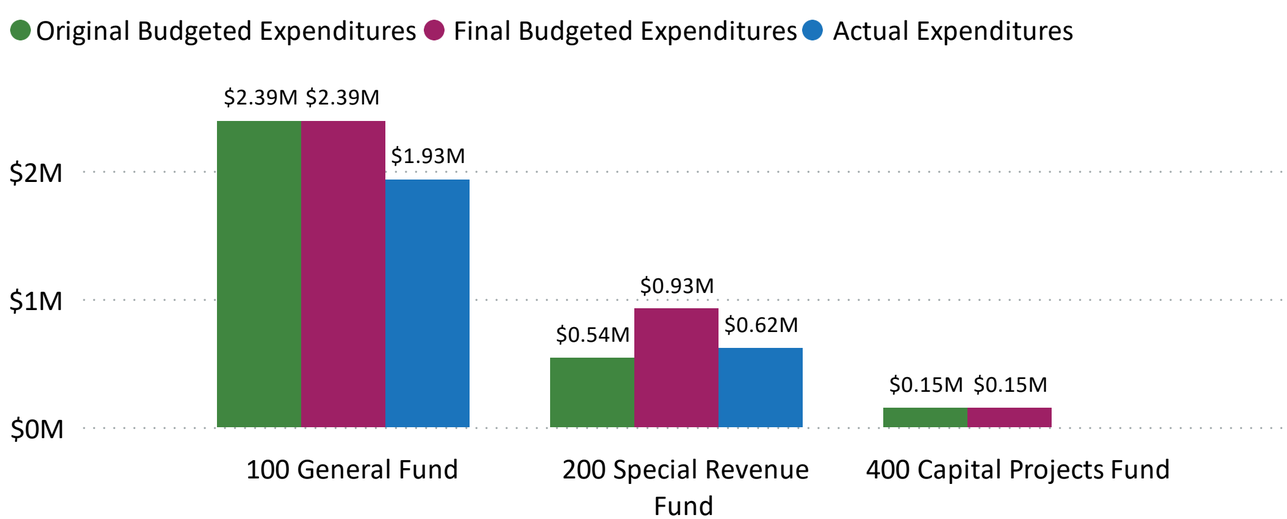
Revenue Source by Fund



Expenditure by Source/Function



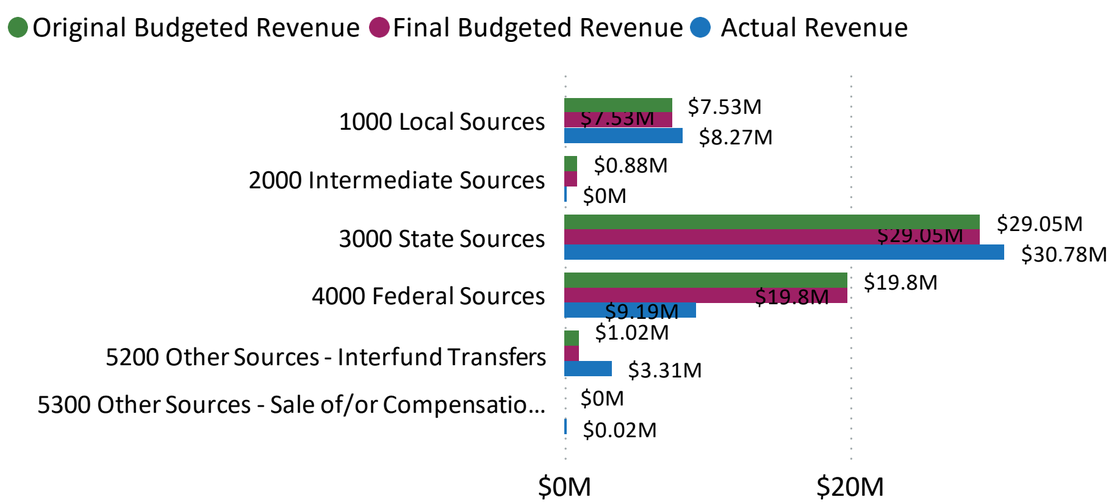
Expenditure Function by Fund



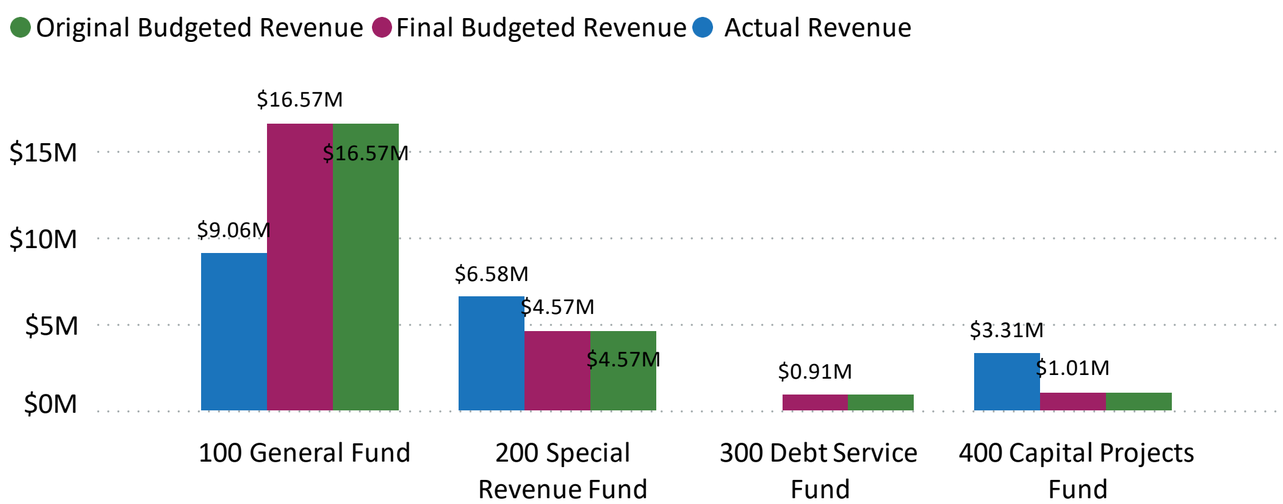
Budget to Actuals

2108 Ontario SD 8C

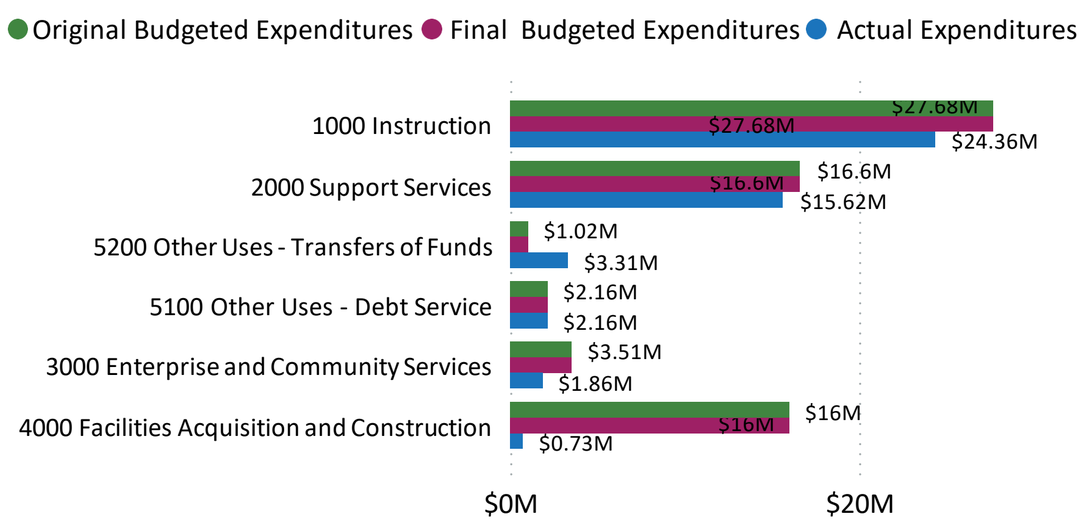
Revenue by Source/Function



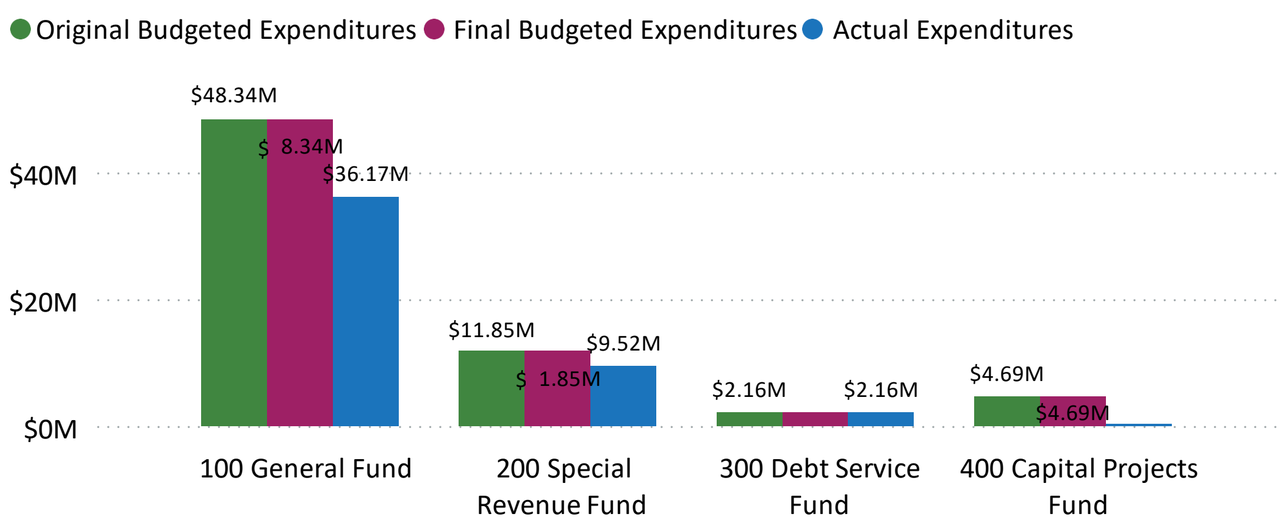
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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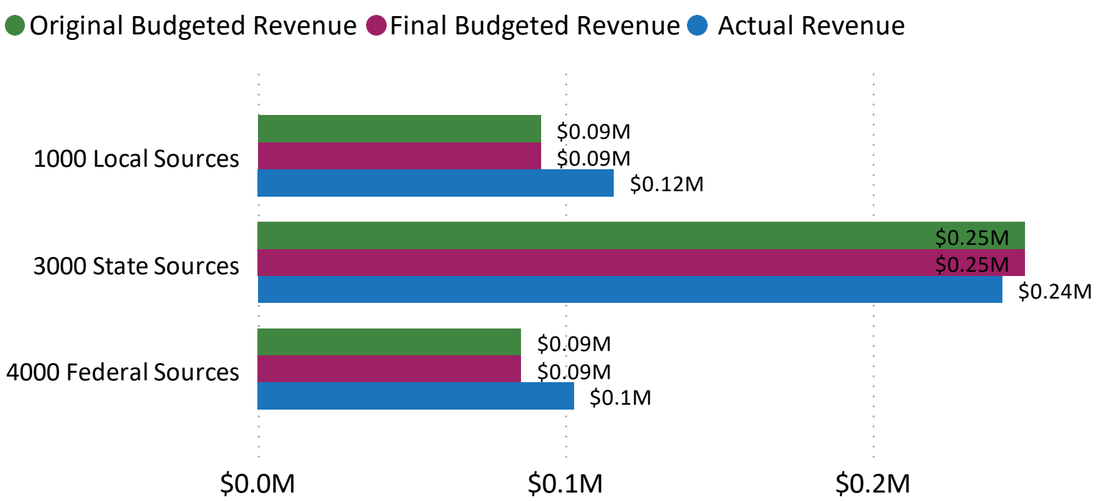
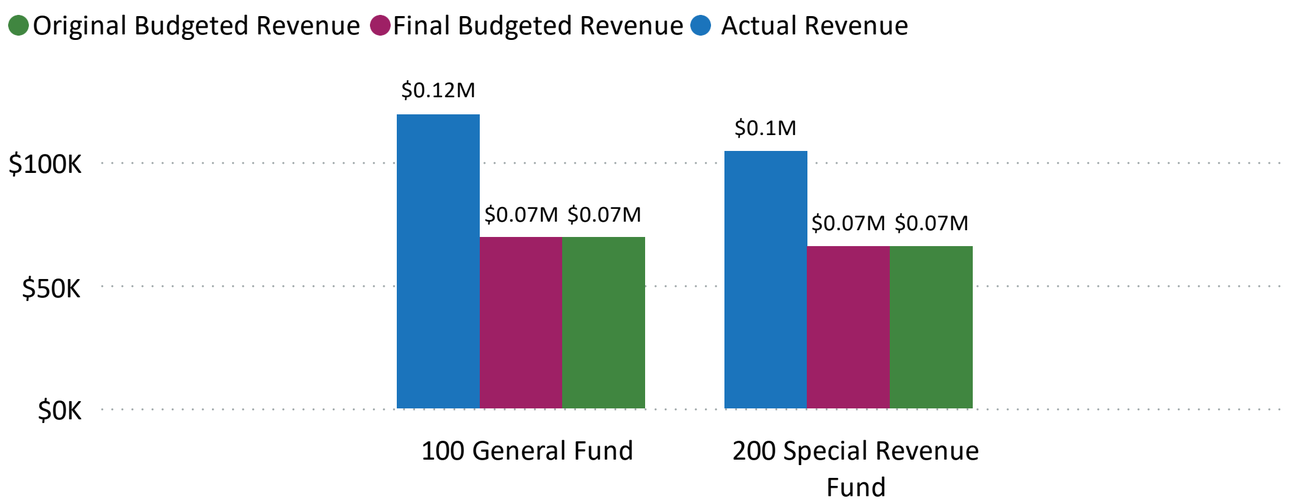
Budget to Actuals

2109 Juntura SD 12

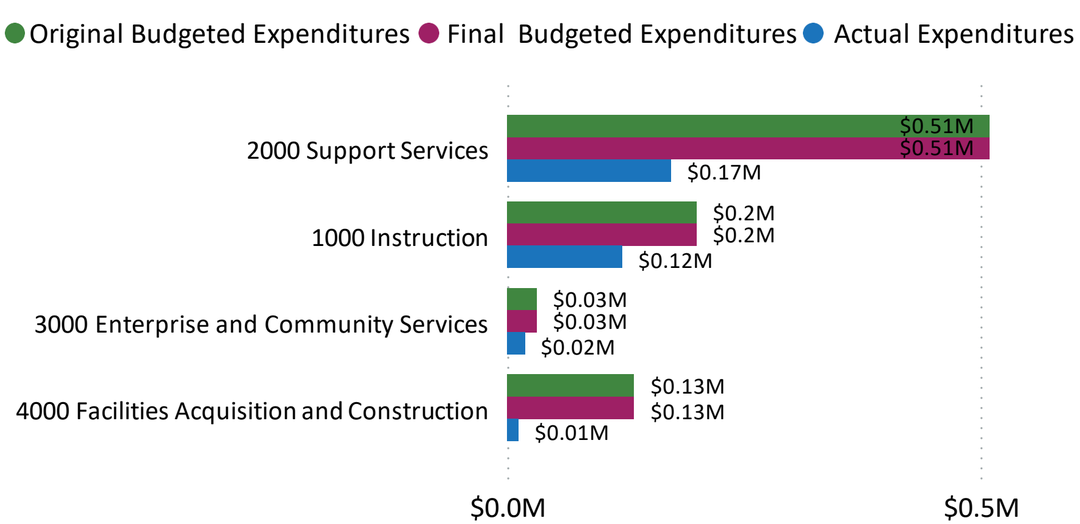
Revenue by Source/Function



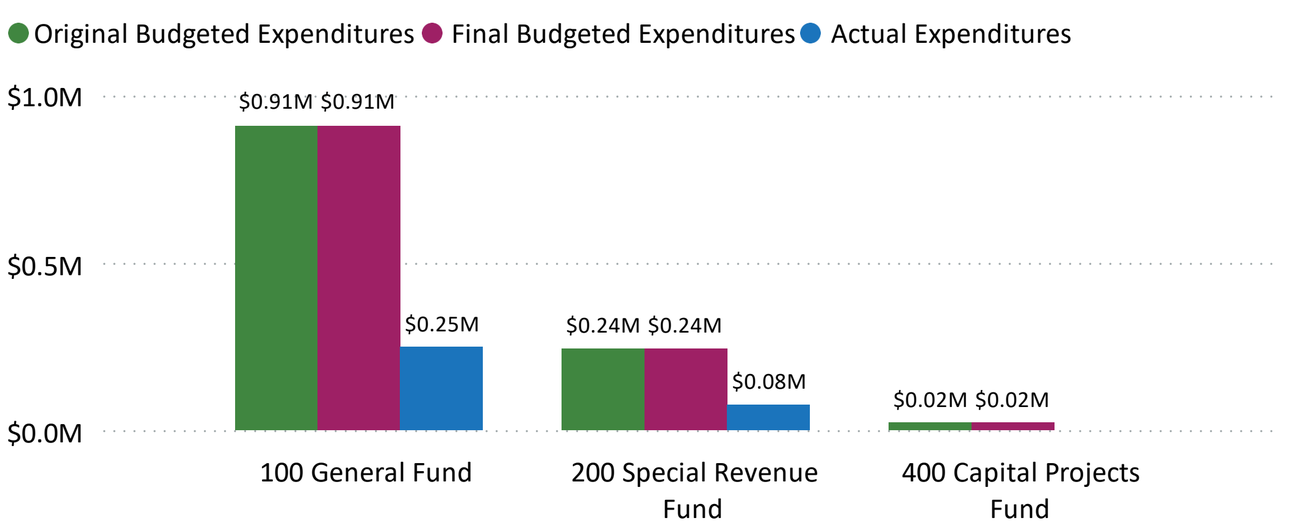
Revenue Source by Fund



Expenditure by Source/Function



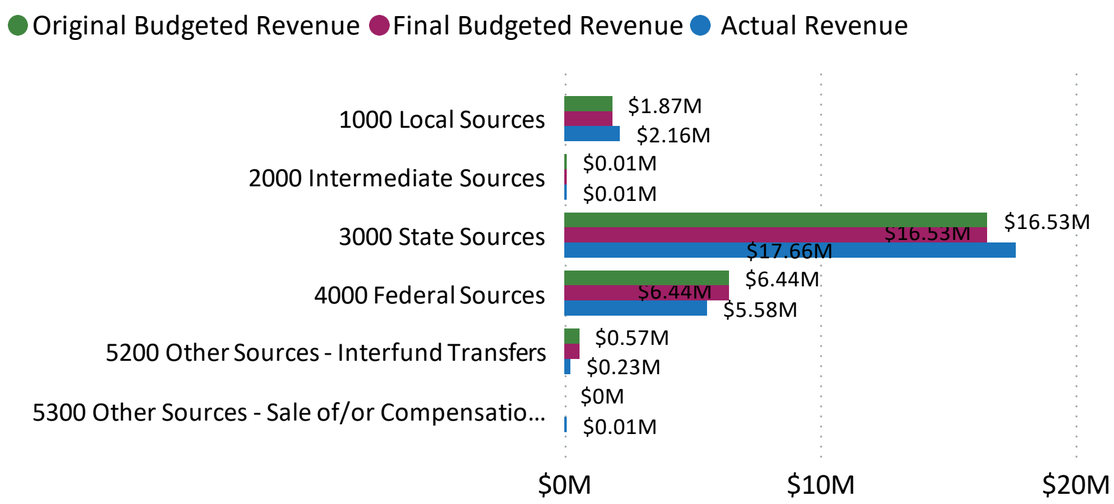
Expenditure Function by Fund



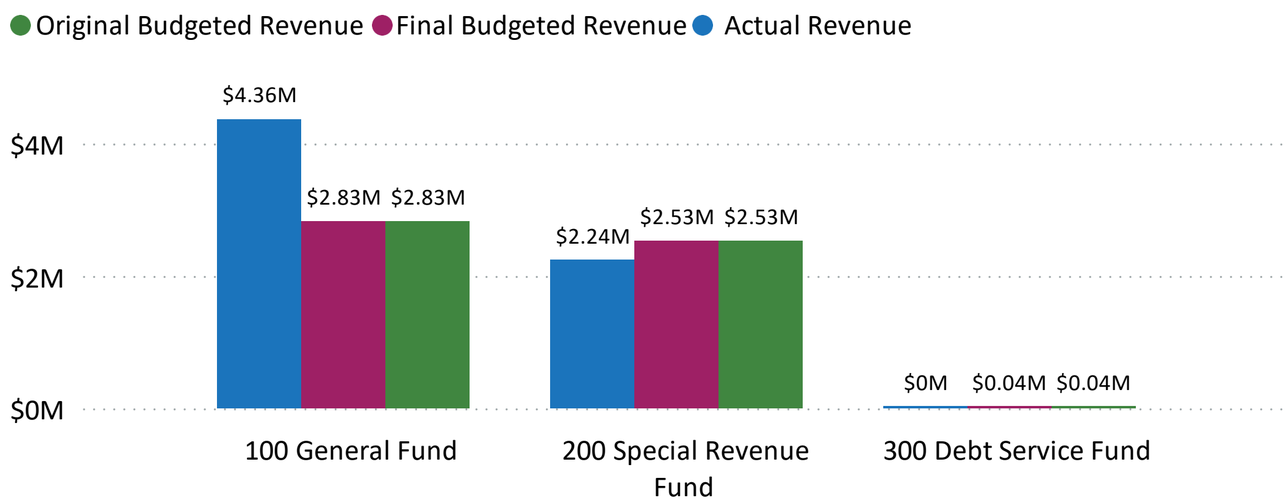
Budget to Actuals

2110 Nyssa SD 26

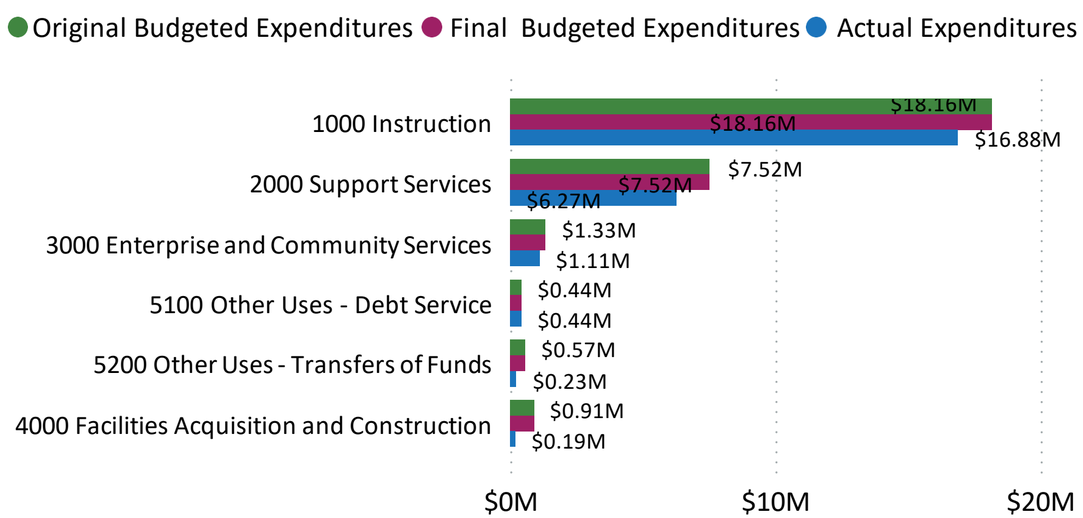
Revenue by Source/Function



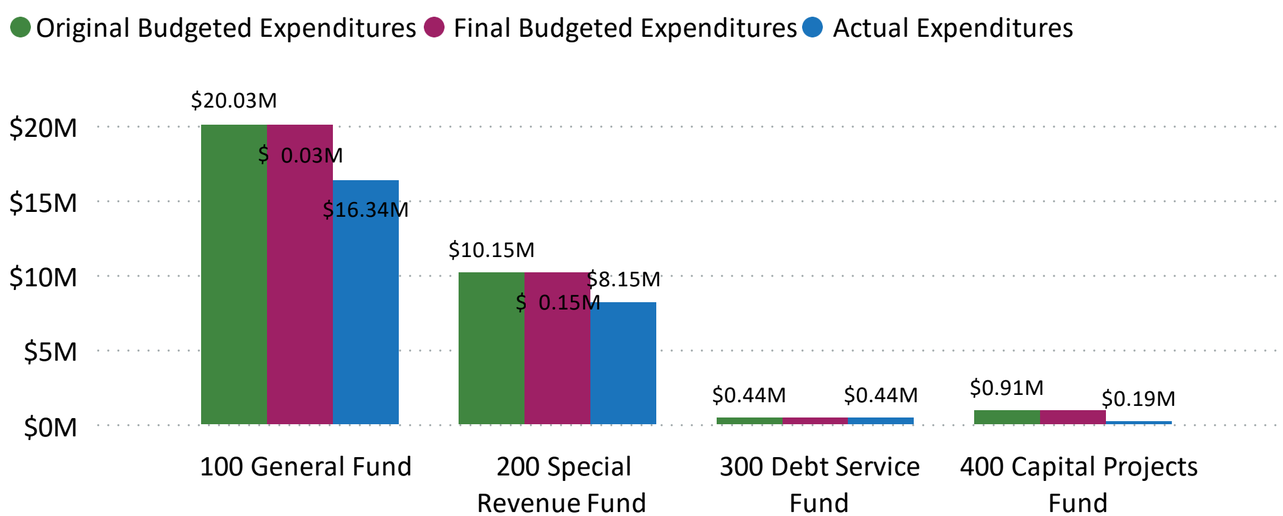
Revenue Source by Fund



Expenditure by Source/Function



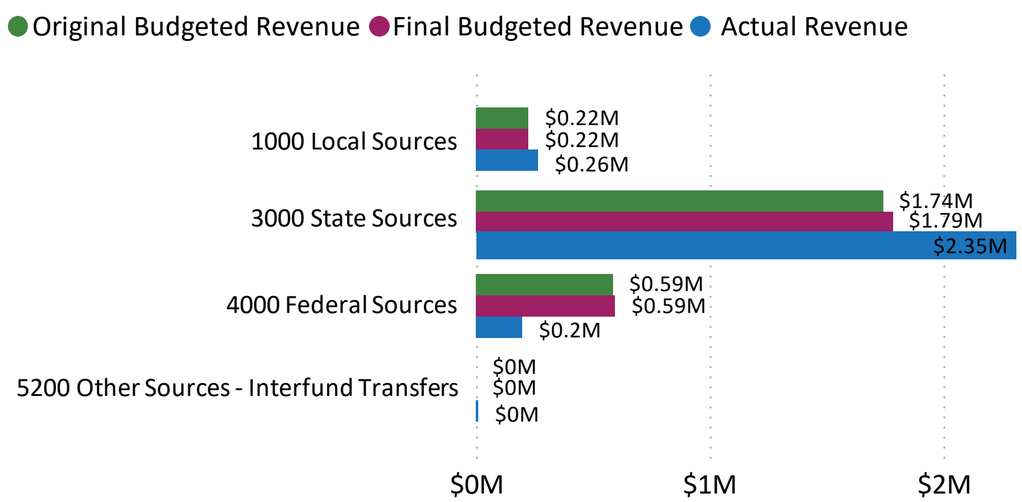
Expenditure Function by Fund



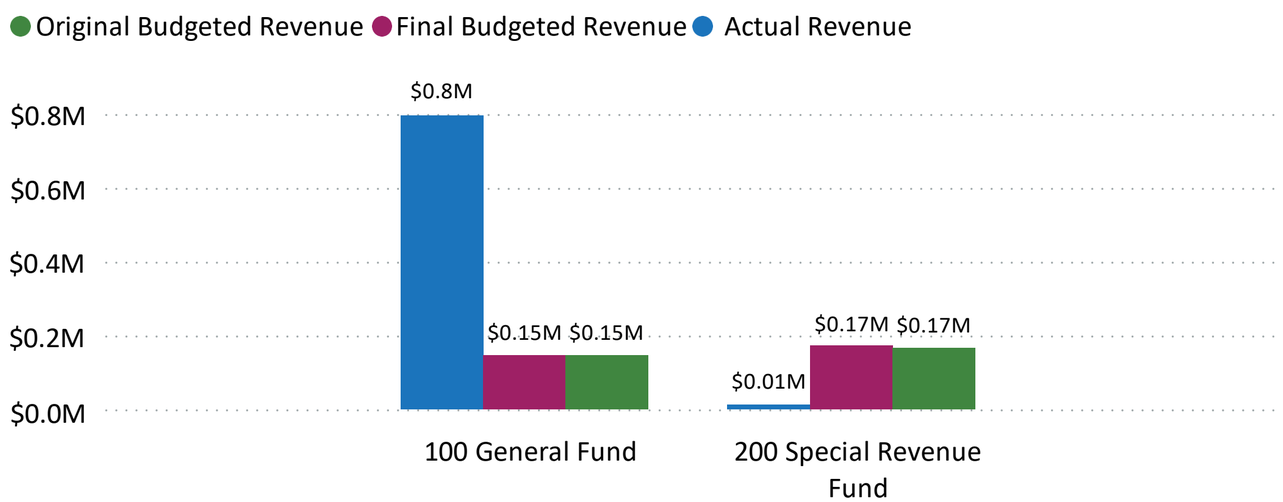
Budget to Actuals

2111 Annex SD 29

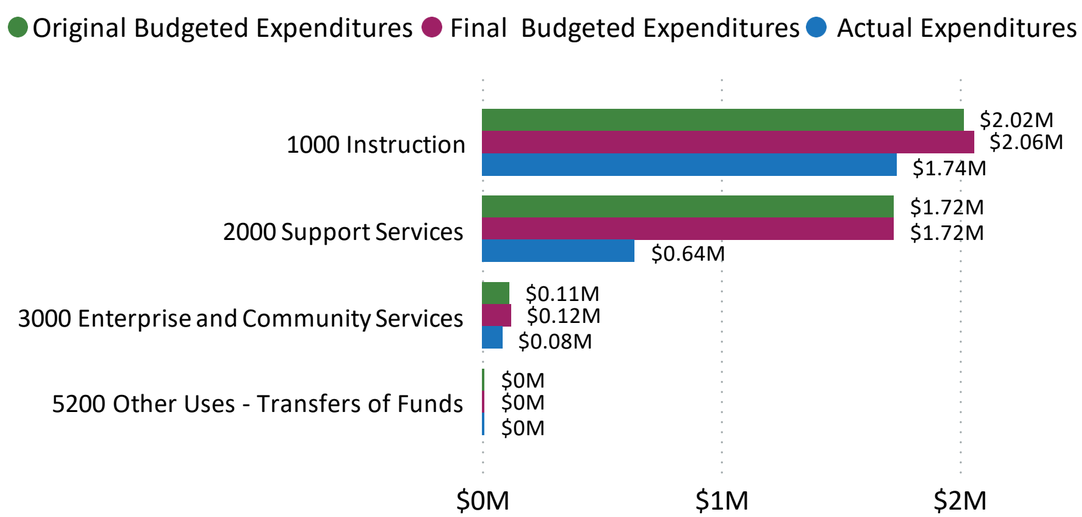
Revenue by Source/Function



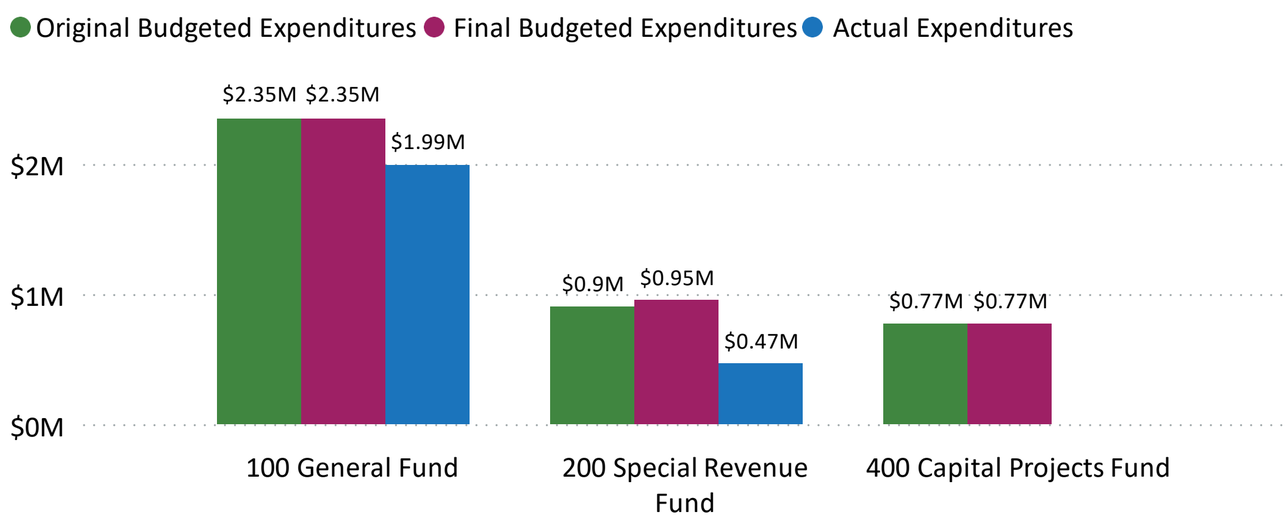
Revenue Source by Fund



Expenditure by Source/Function



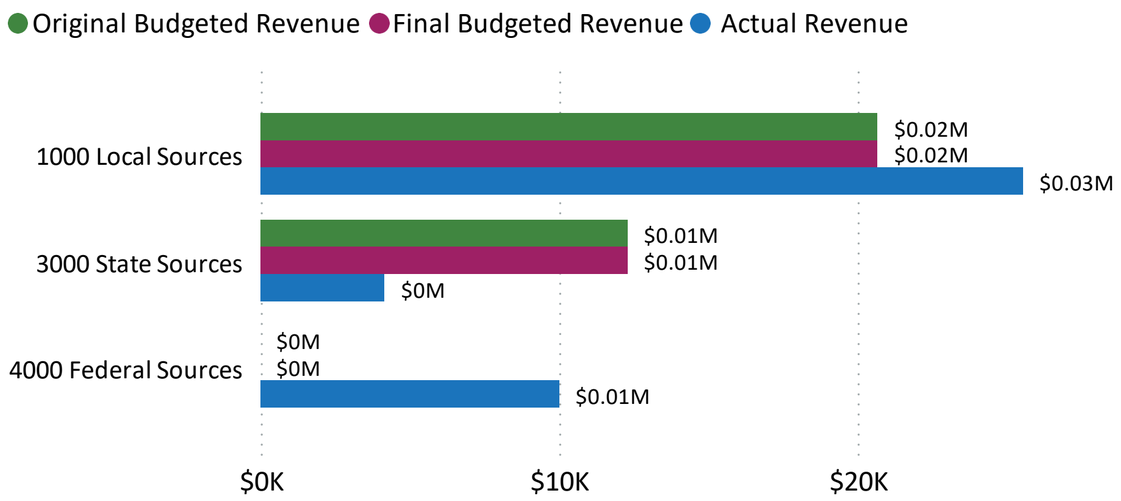
Expenditure Function by Fund



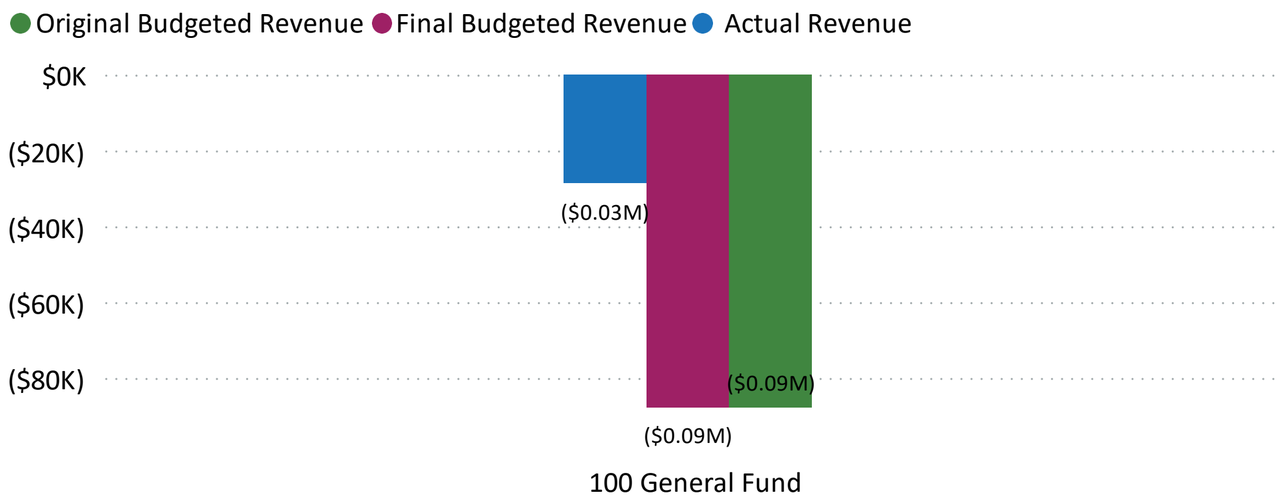
Budget to Actuals

2112 Malheur County (McDermitt) SD 51

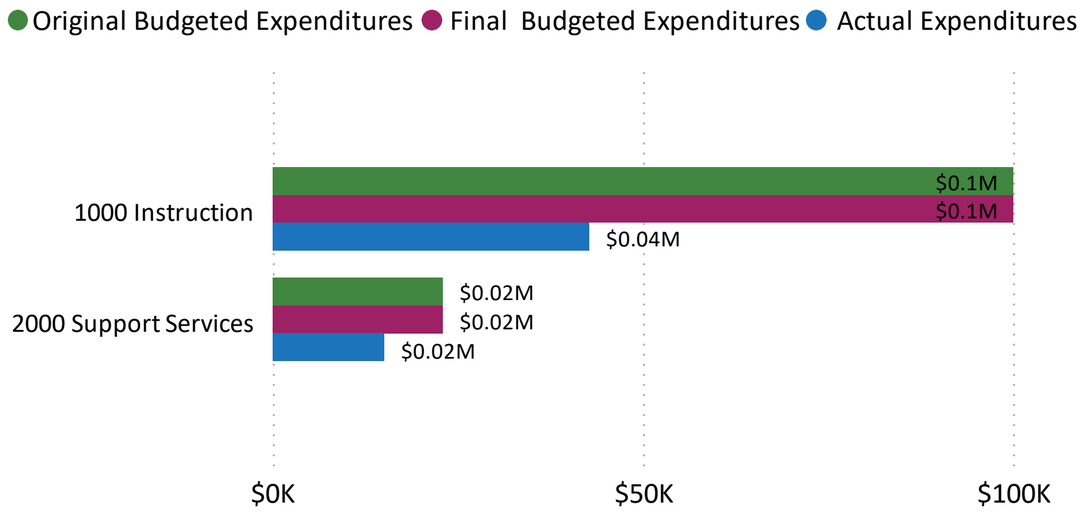
Revenue by Source/Function



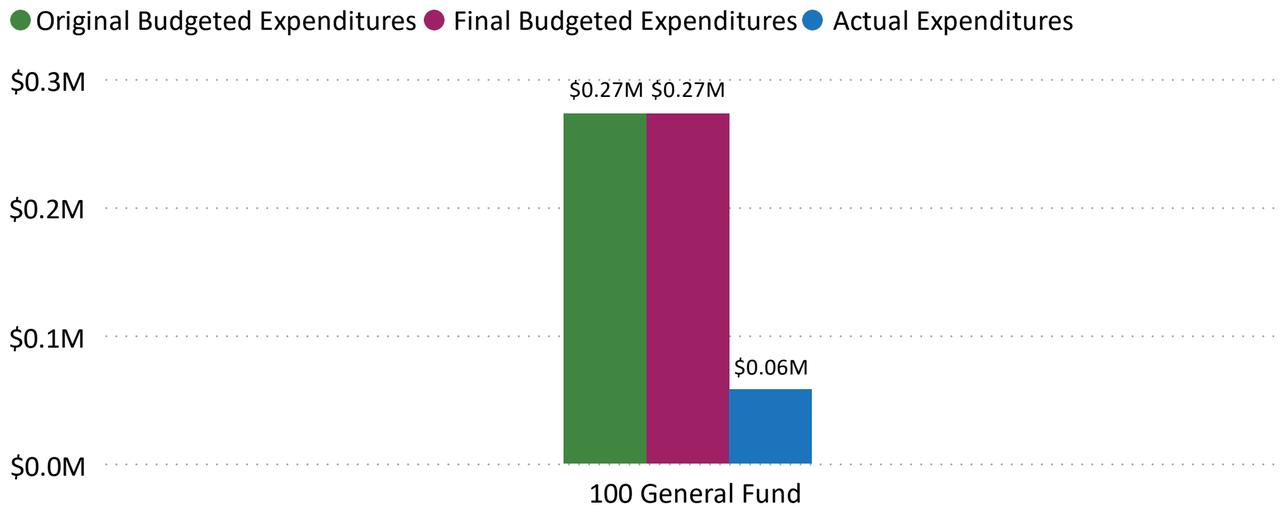
Revenue Source by Fund



Expenditure by Source/Function



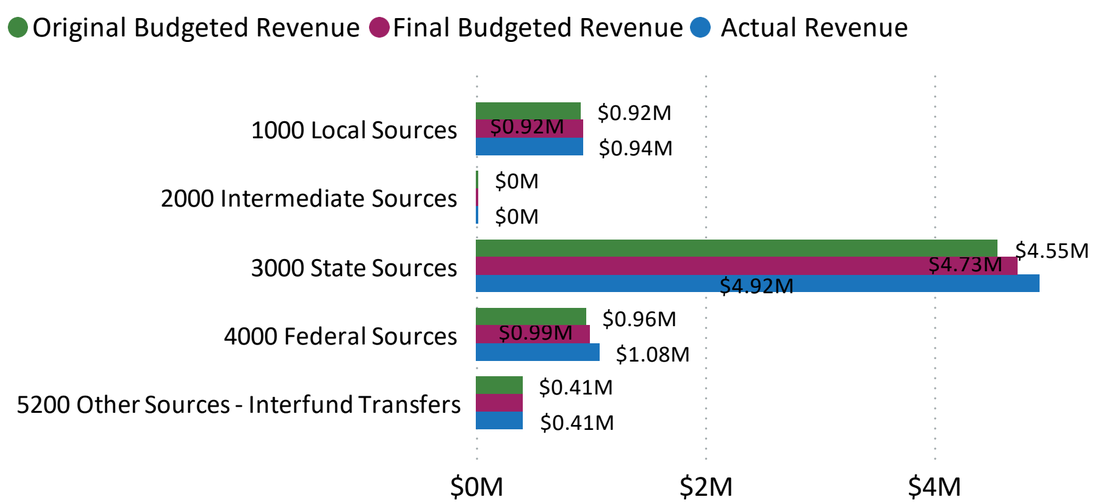
Expenditure Function by Fund



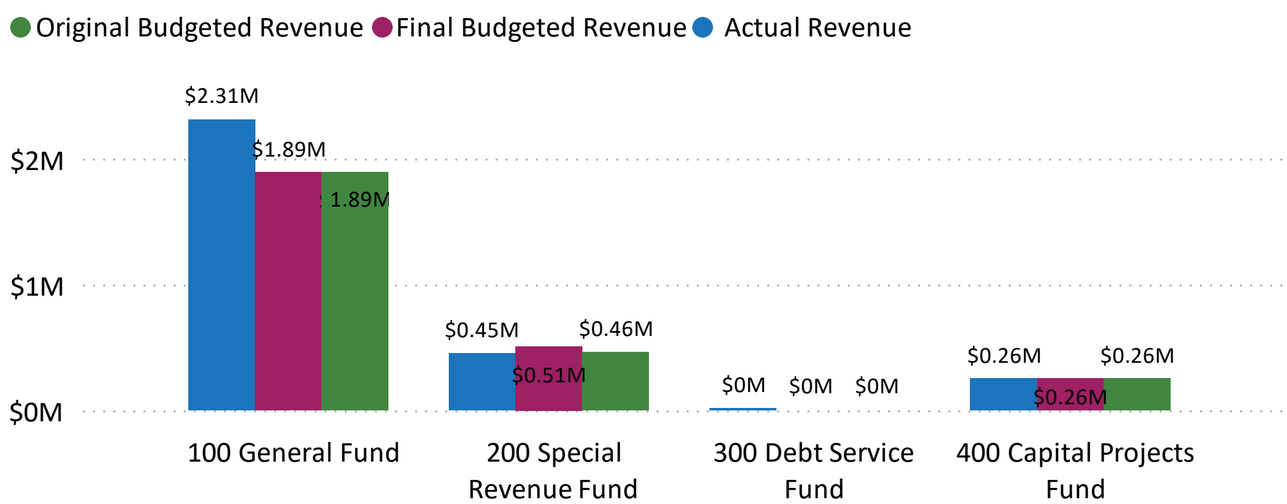
Budget to Actuals

2113 Adrian SD 61

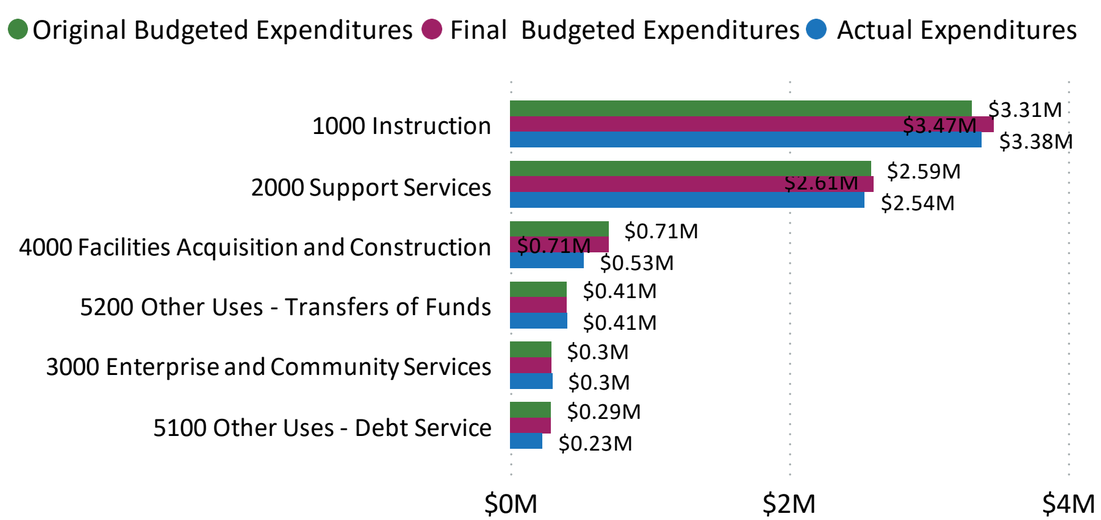
Revenue by Source/Function



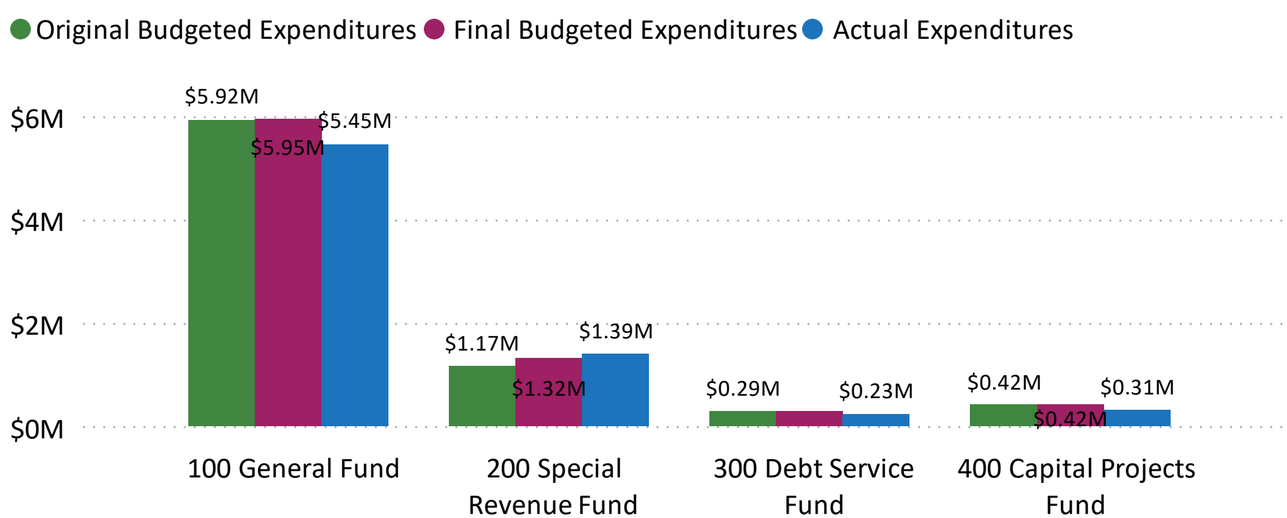
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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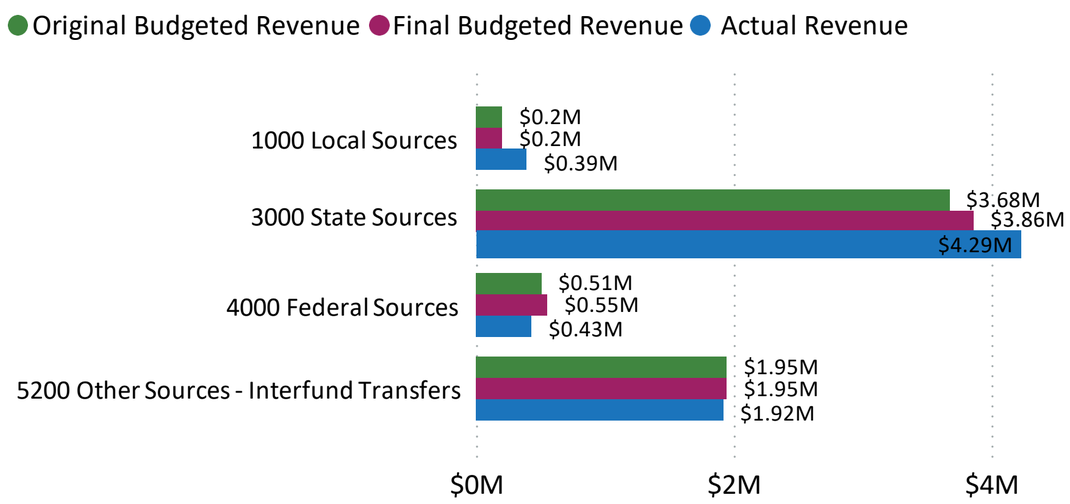
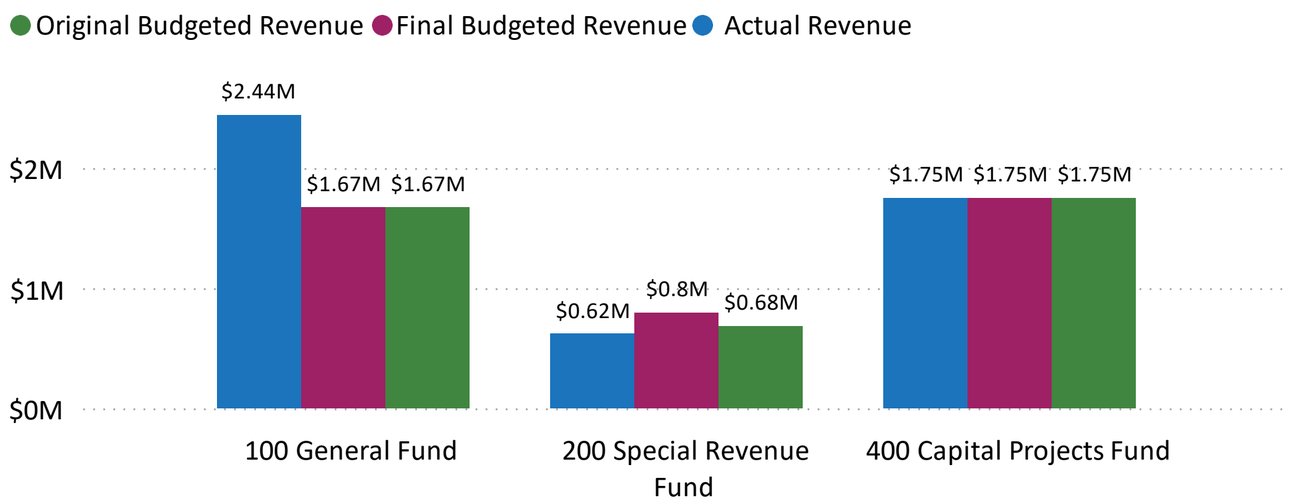
Budget to Actuals

2114 Harper SD 66

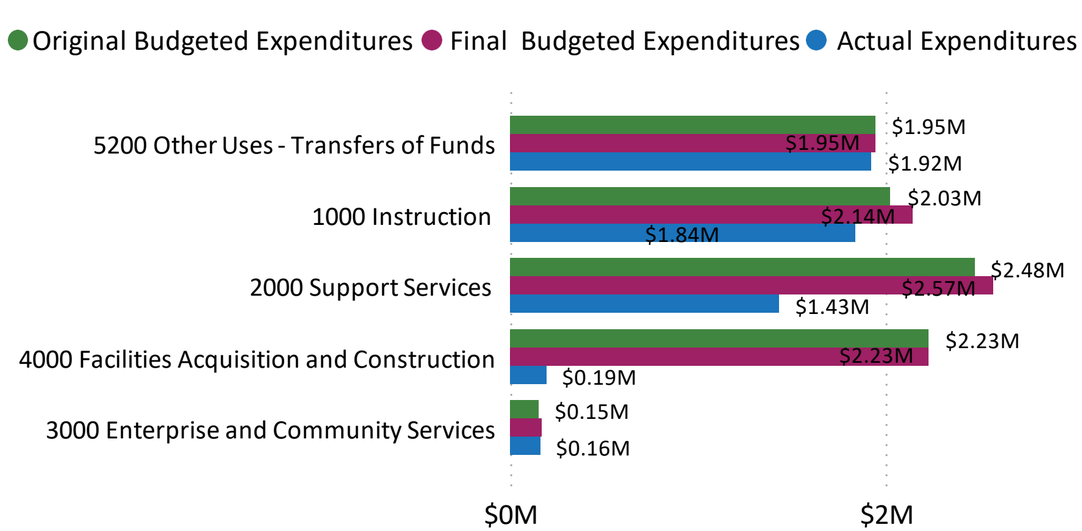
Revenue by Source/Function



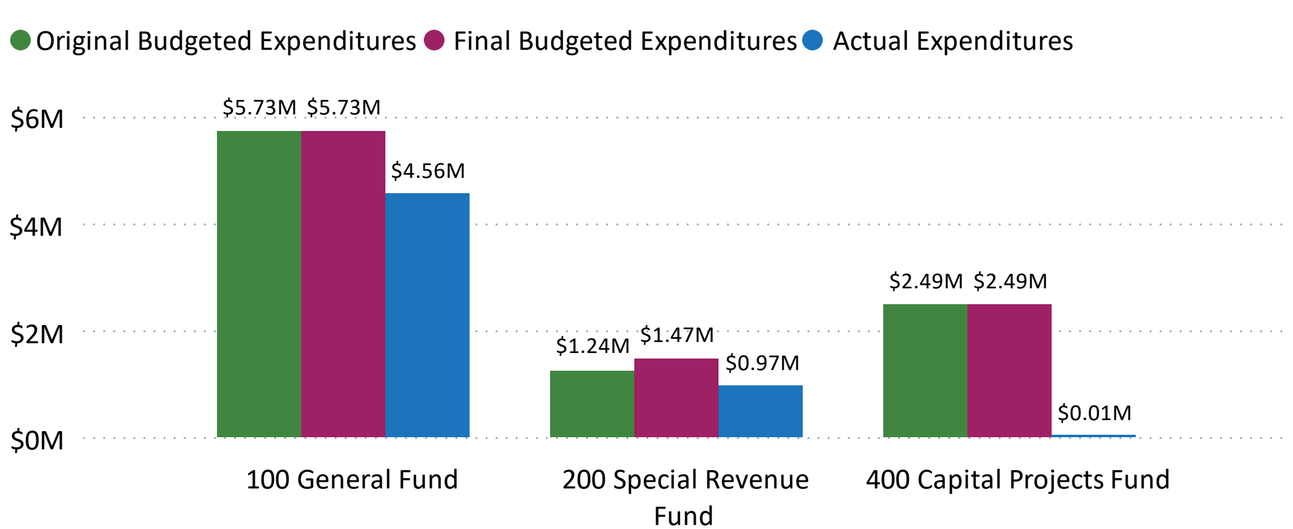
Revenue Source by Fund



Expenditure by Source/Function



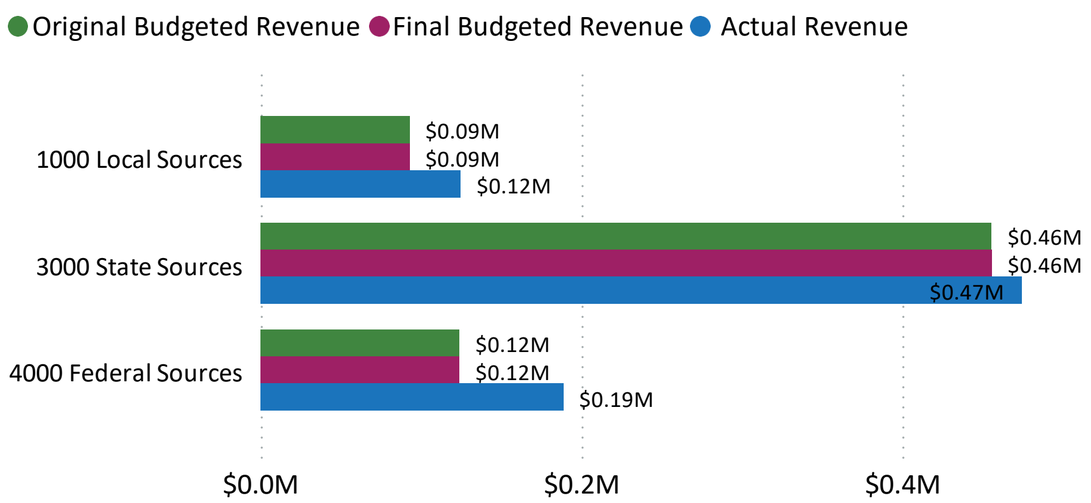
Expenditure Function by Fund



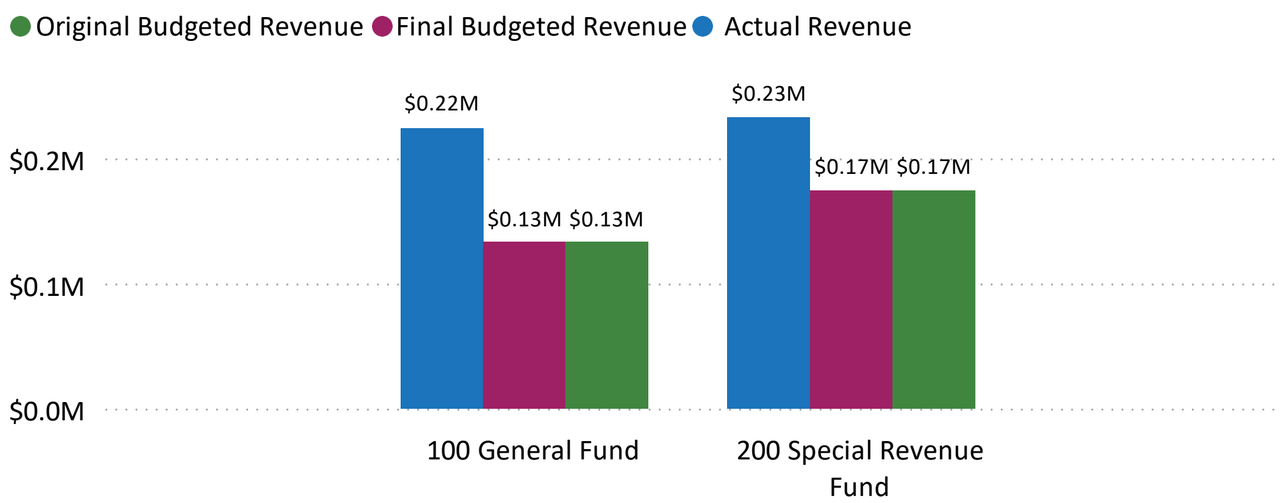
Budget to Actuals

2115 Arock SD 81

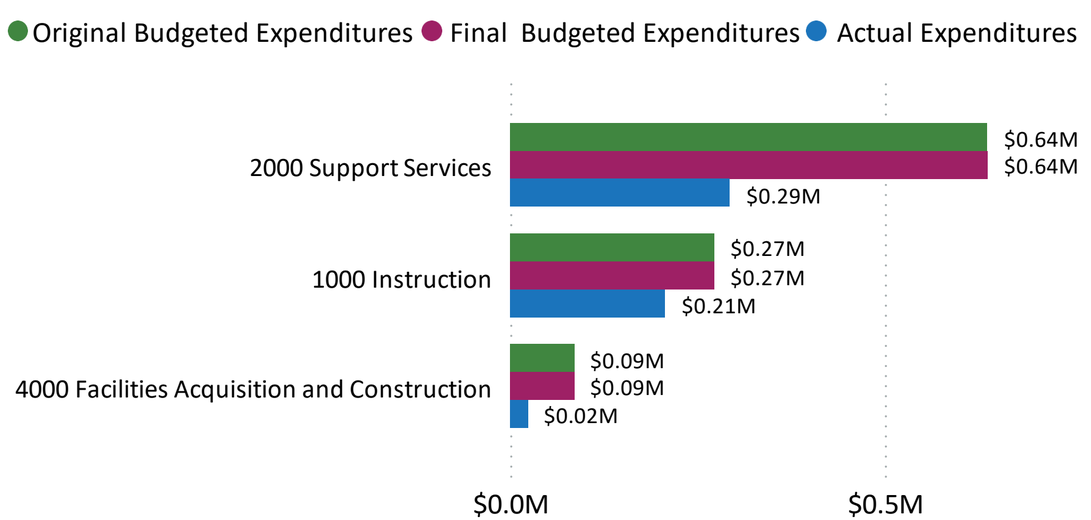
Revenue by Source/Function



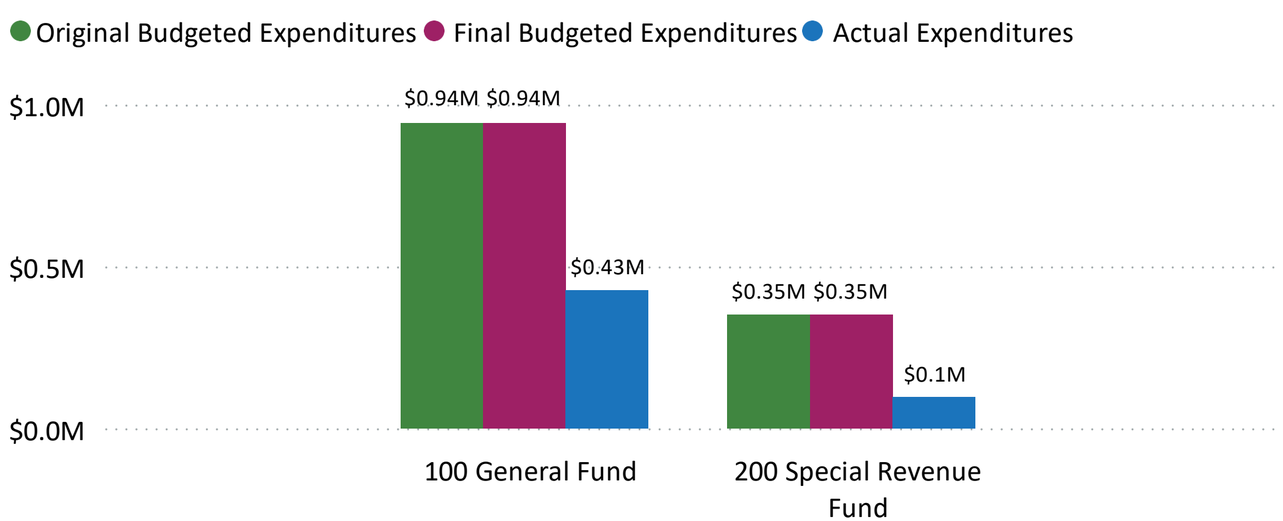
Revenue Source by Fund



Expenditure by Source/Function



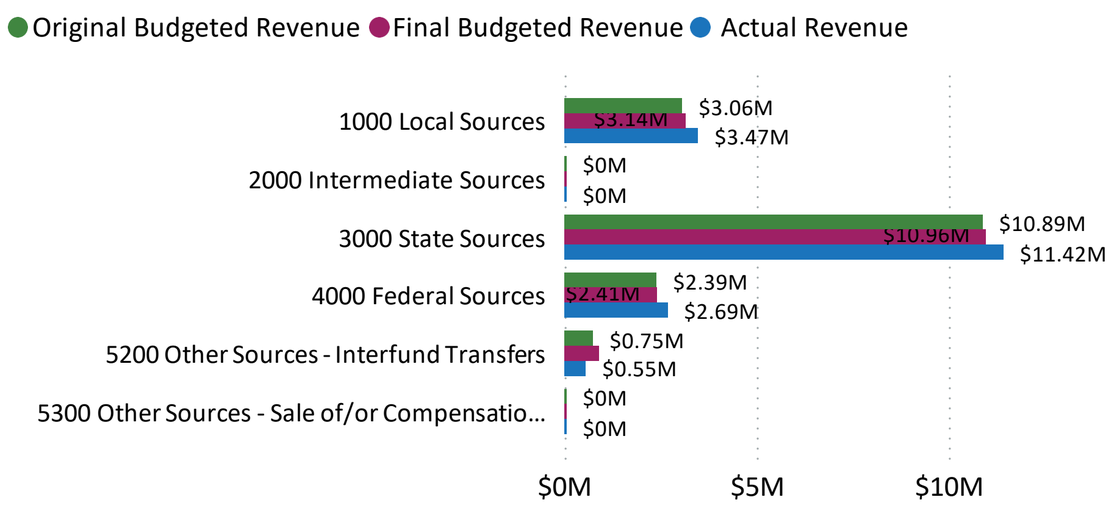
Expenditure Function by Fund



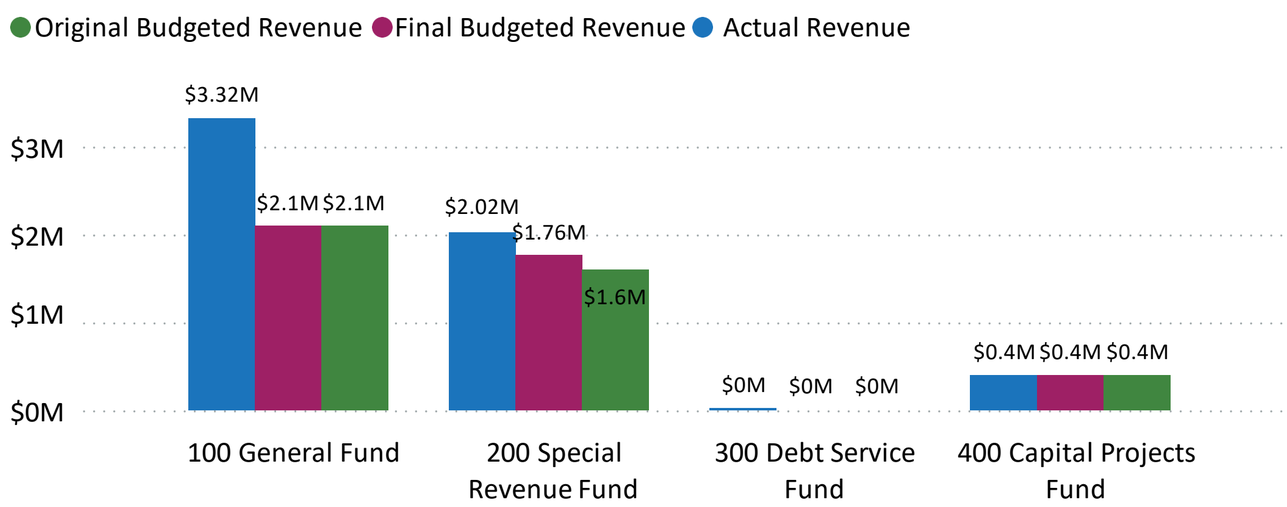
Budget to Actuals

2116 Vale SD 84

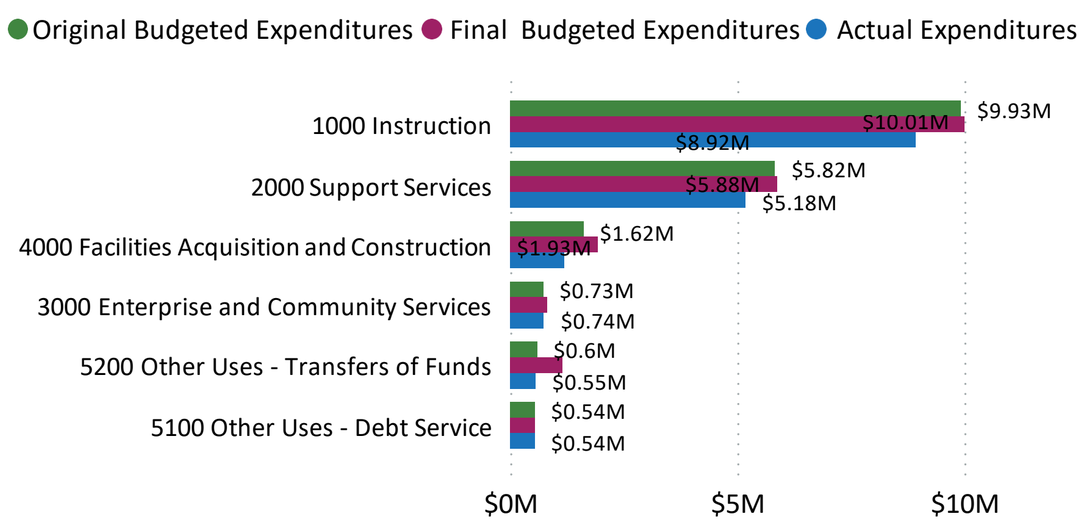
Revenue by Source/Function



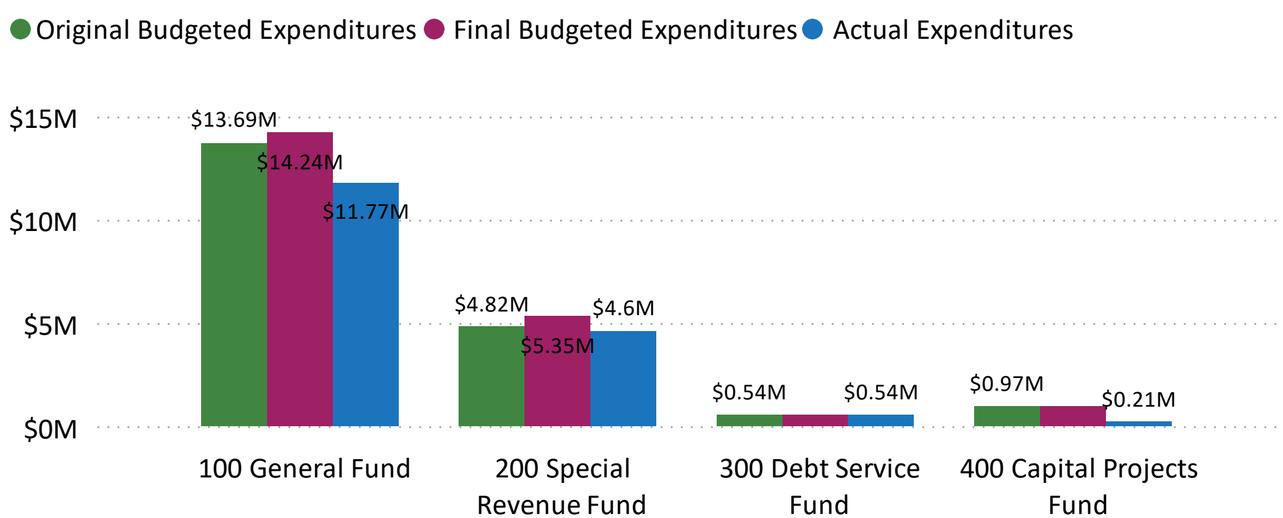
Revenue Source by Fund



Expenditure by Source/Function



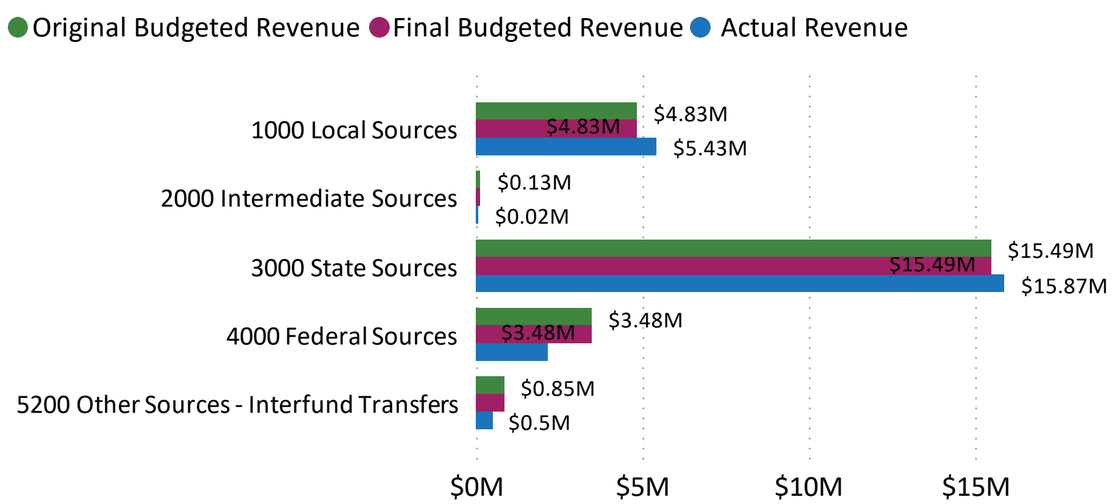
Expenditure Function by Fund



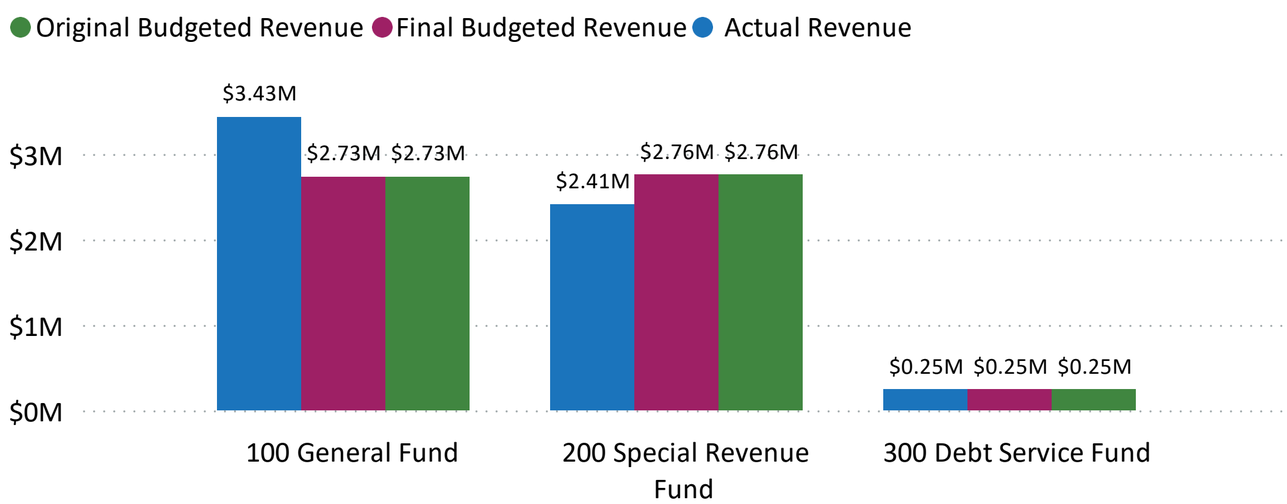
Budget to Actuals

2137 Gervais SD 1

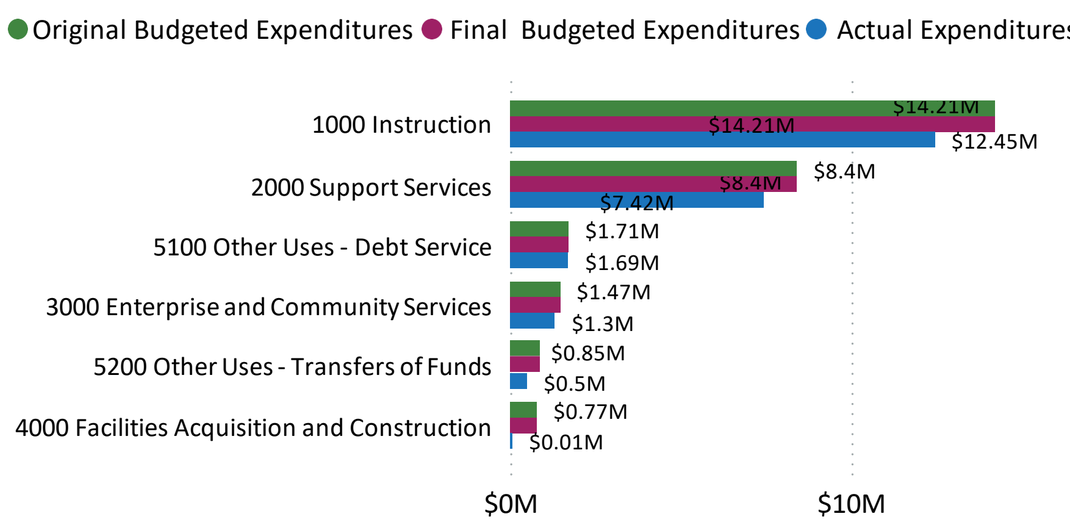
Revenue by Source/Function



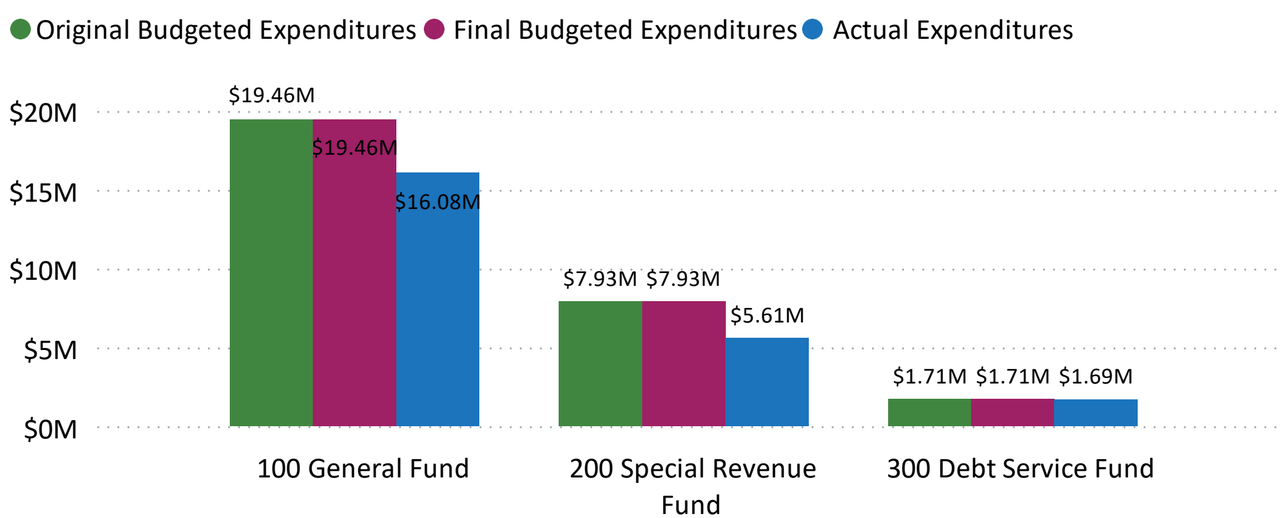
Revenue Source by Fund



Expenditure by Source/Function



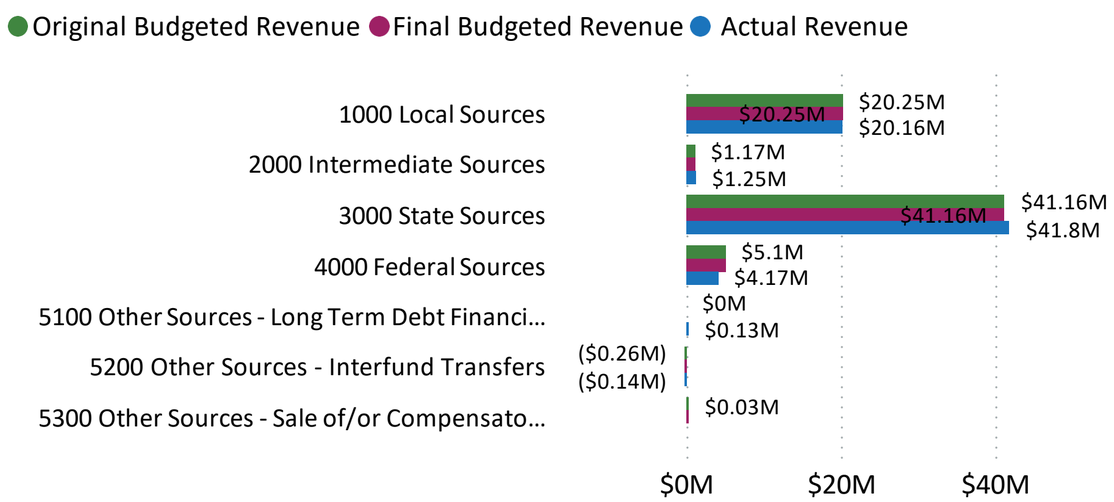
Expenditure Function by Fund



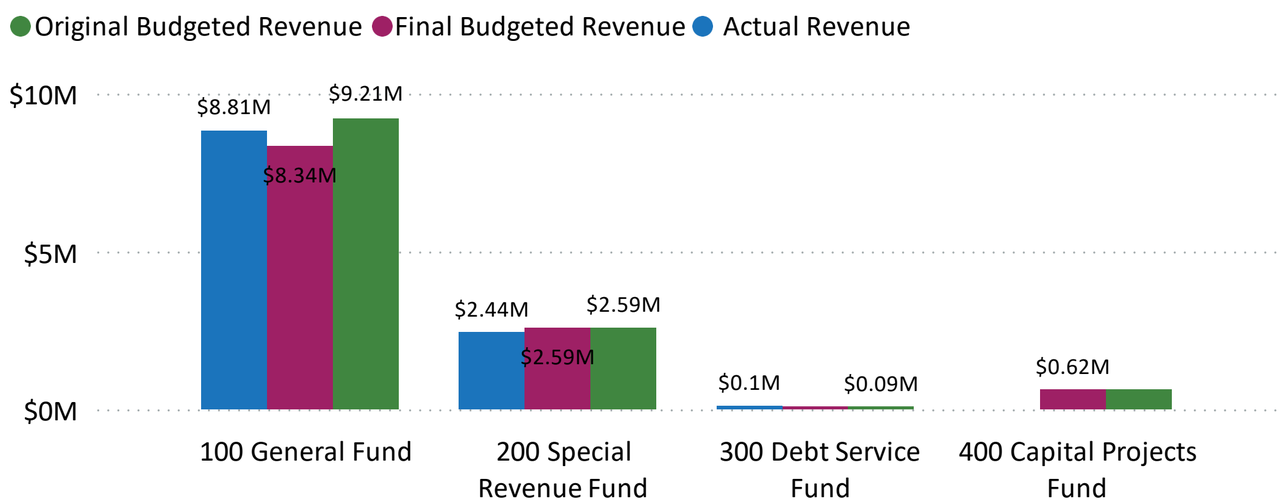
Budget to Actuals

2138 Silver Falls SD 4J

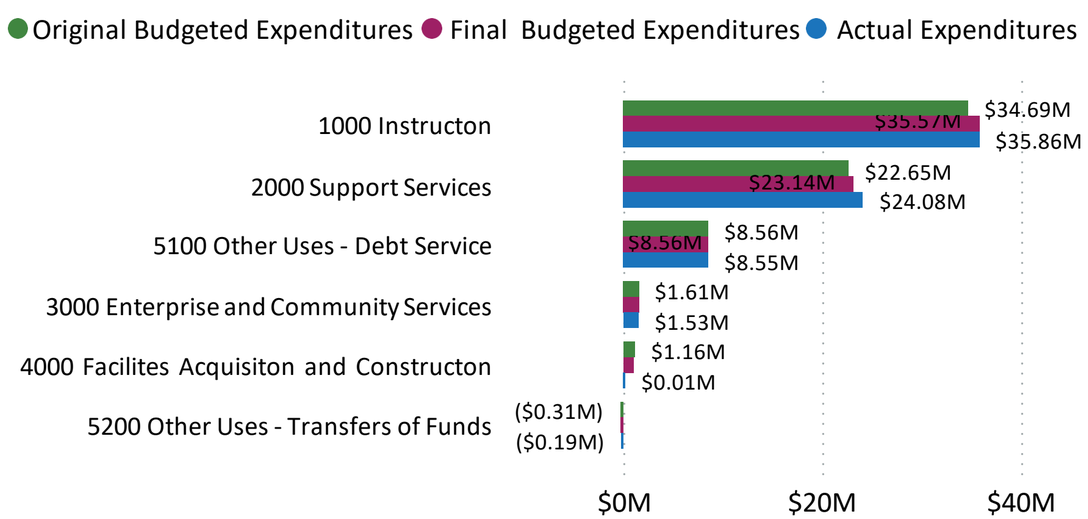
Revenue by Source/Function



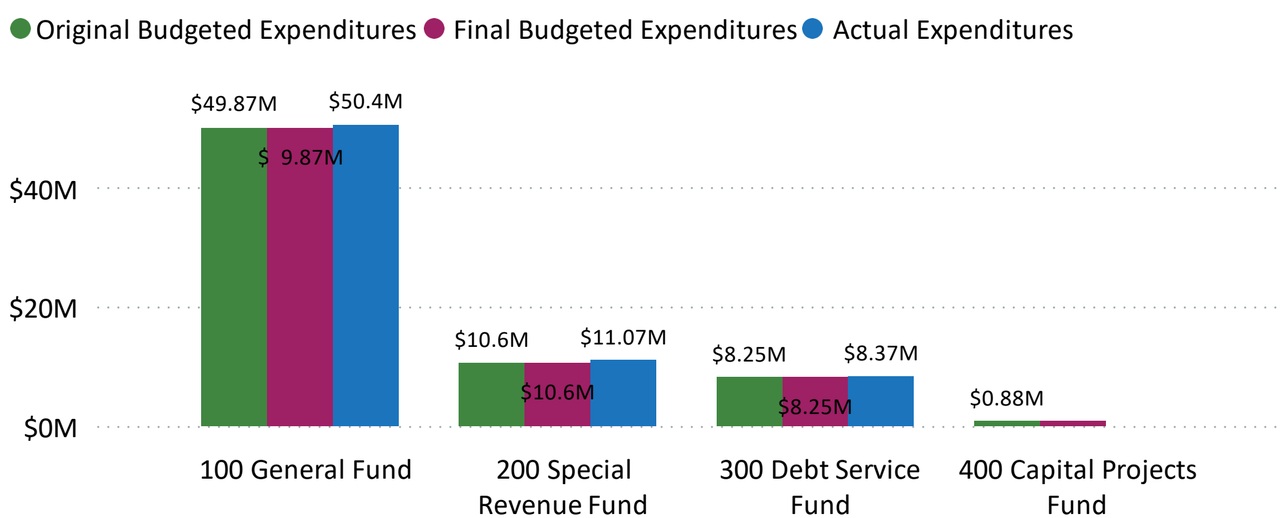
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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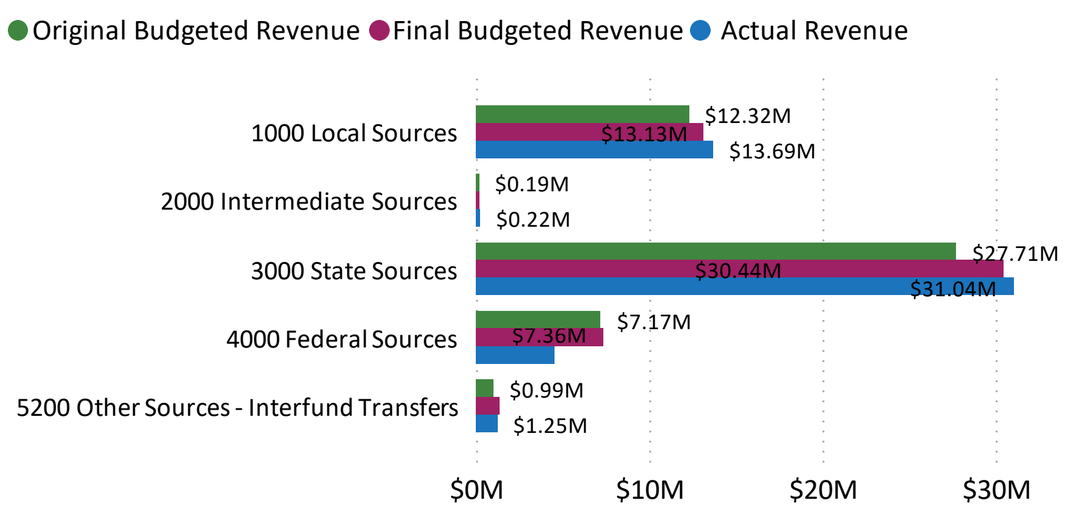
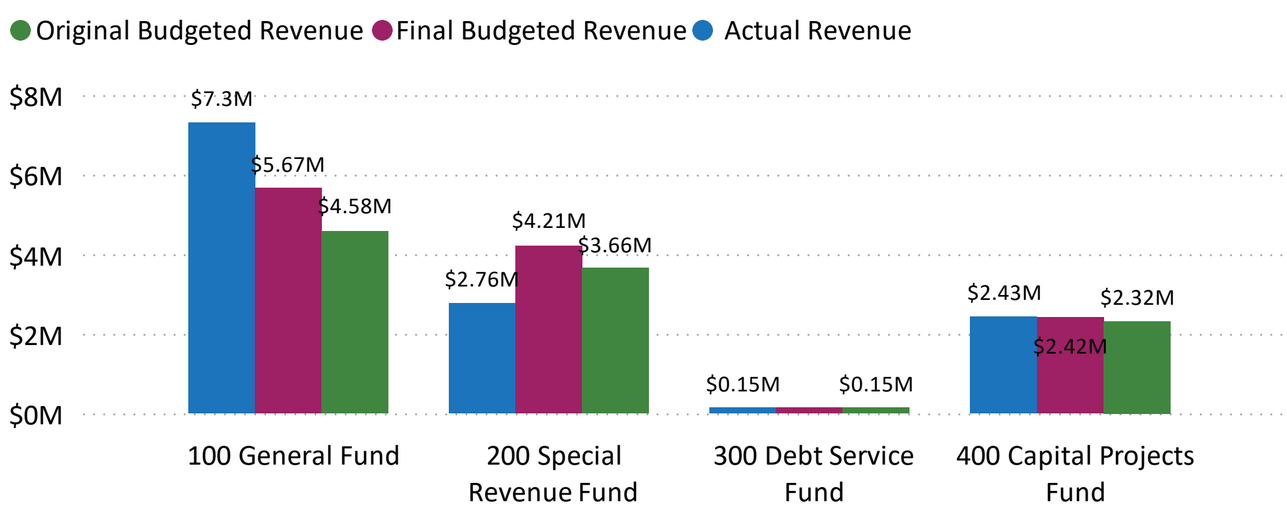
Budget to Actuals

2139 Cascade SD 5

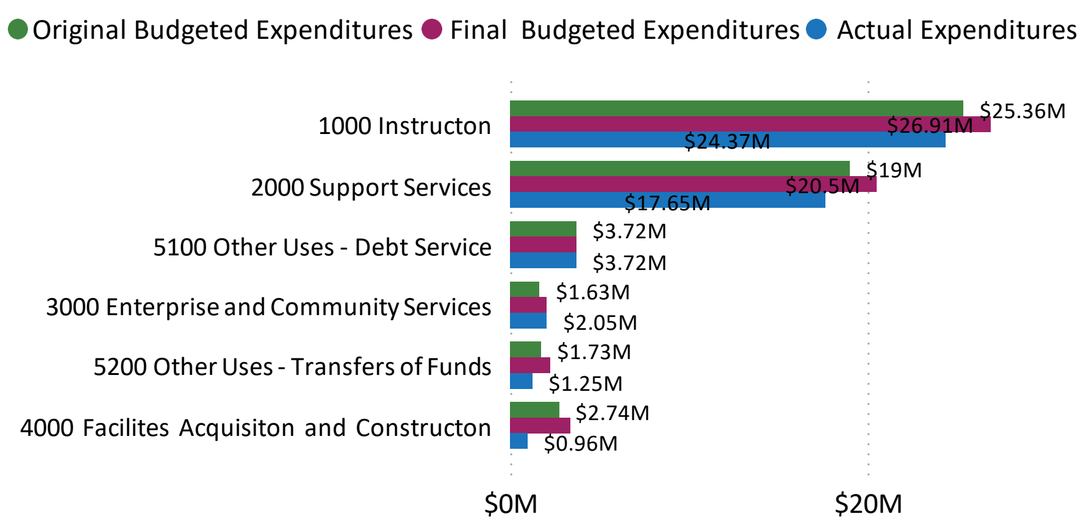
Revenue by Source/Function



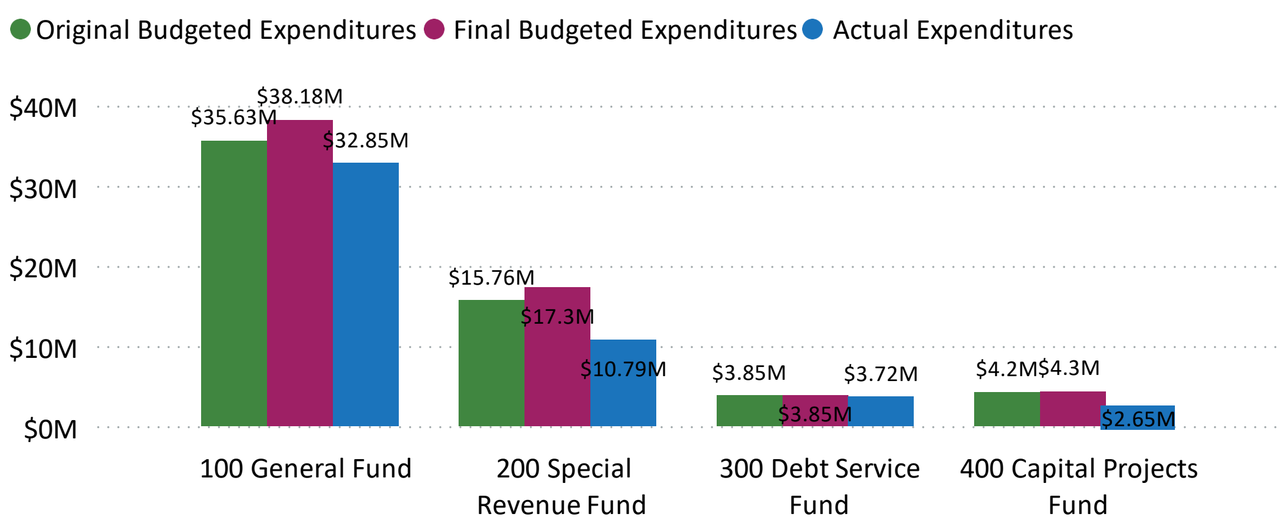
Revenue Source by Fund



Expenditure by Source/Function



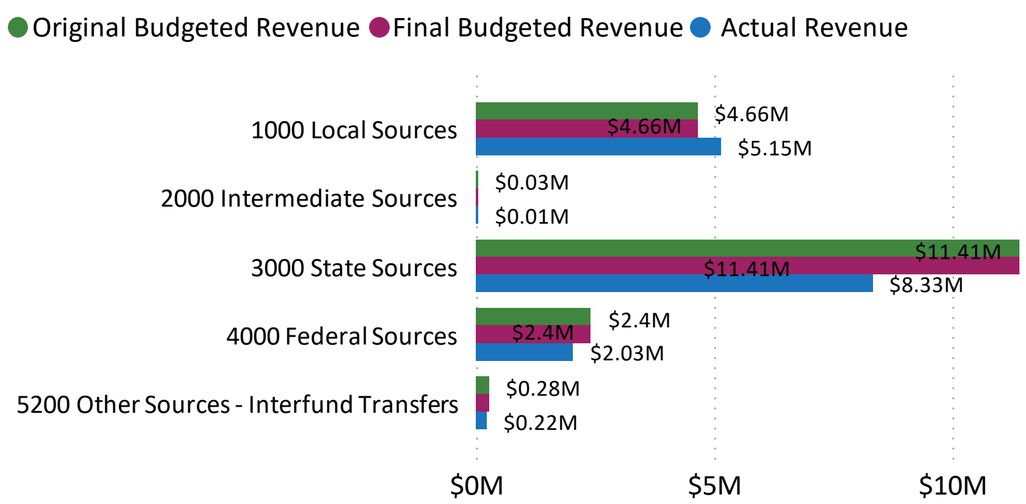
Expenditure Function by Fund



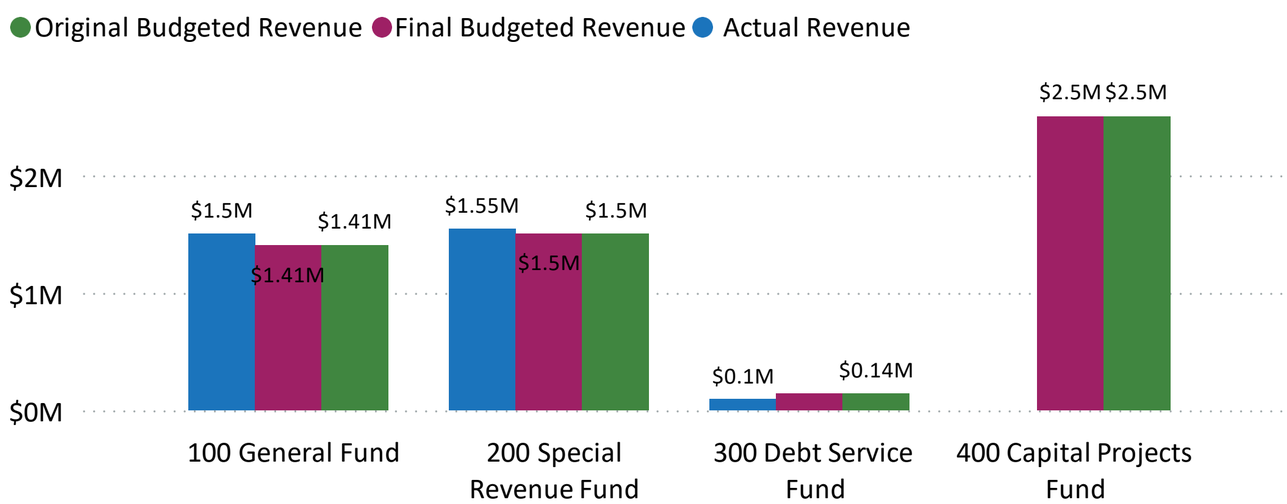
Budget to Actuals

2140 Jefferson SD 14J

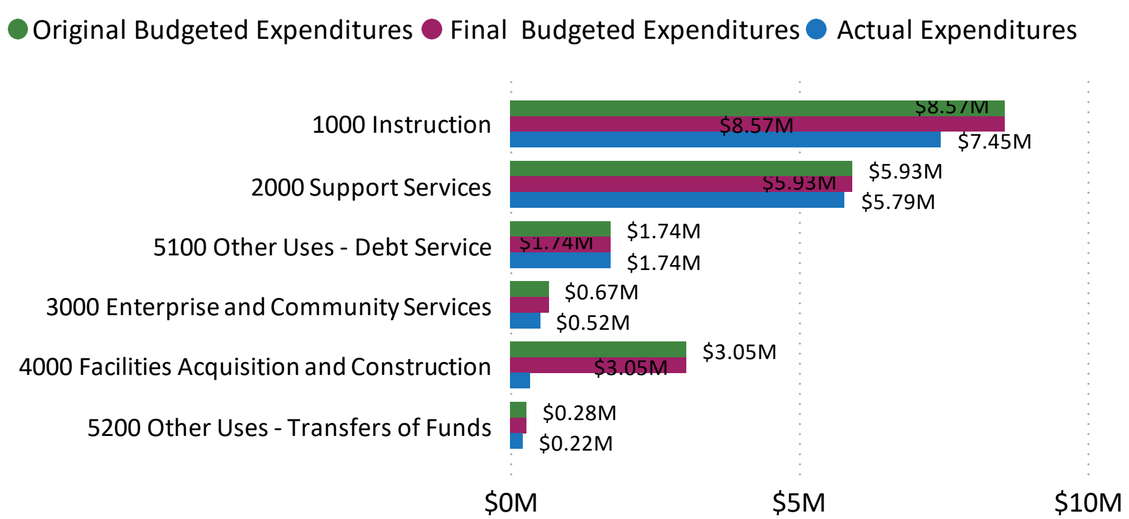
Revenue by Source/Function



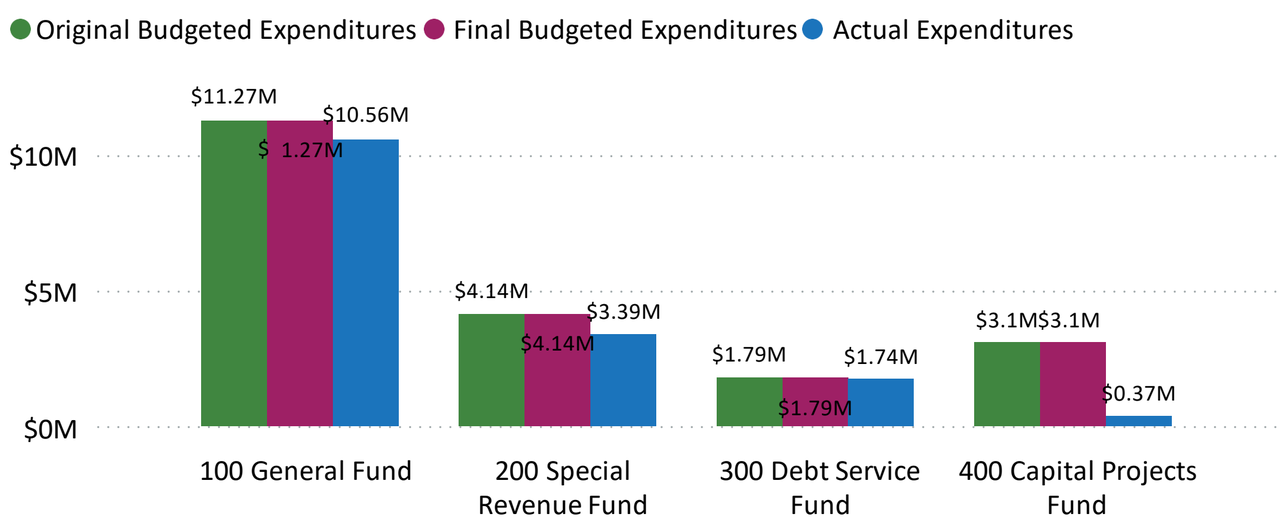
Revenue Source by Fund



Expenditure by Source/Function



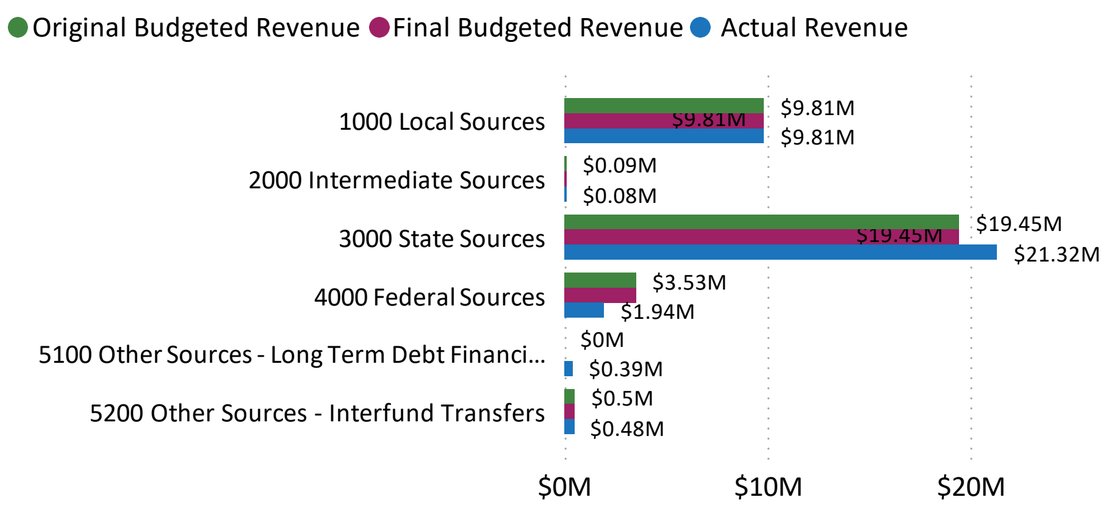
Expenditure Function by Fund



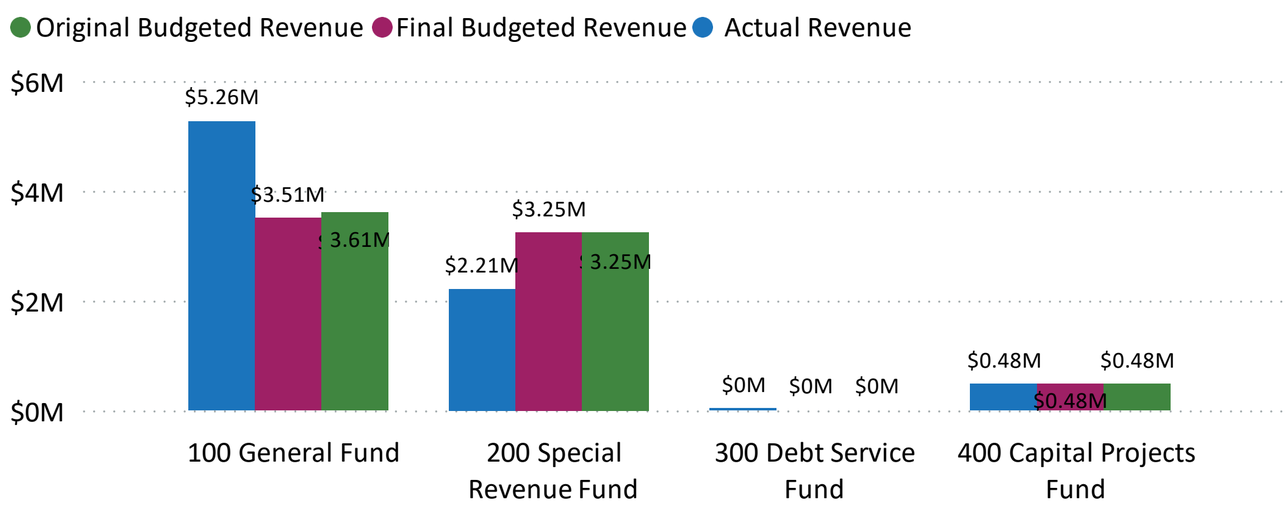
Budget to Actuals

2141 North Marion SD 15

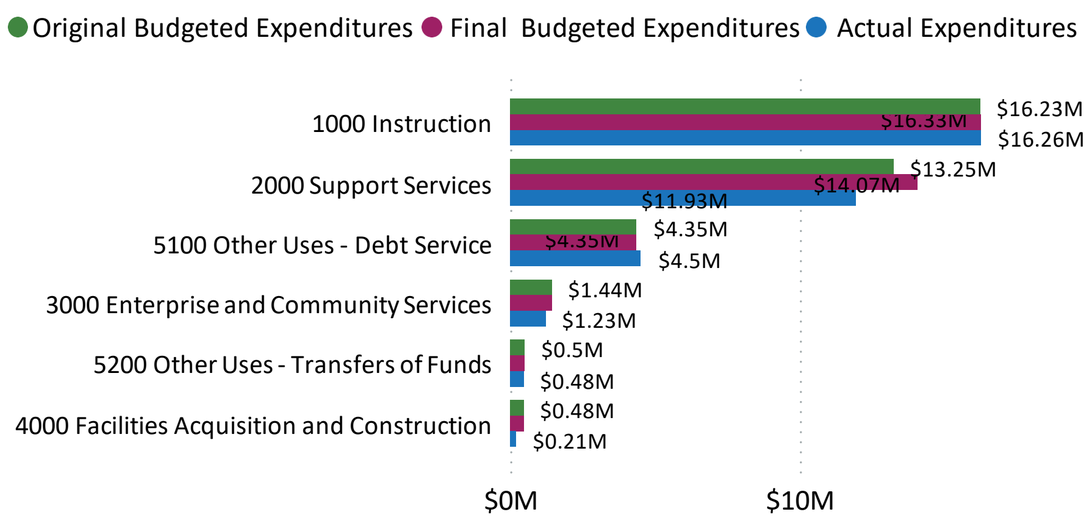
Revenue by Source/Function



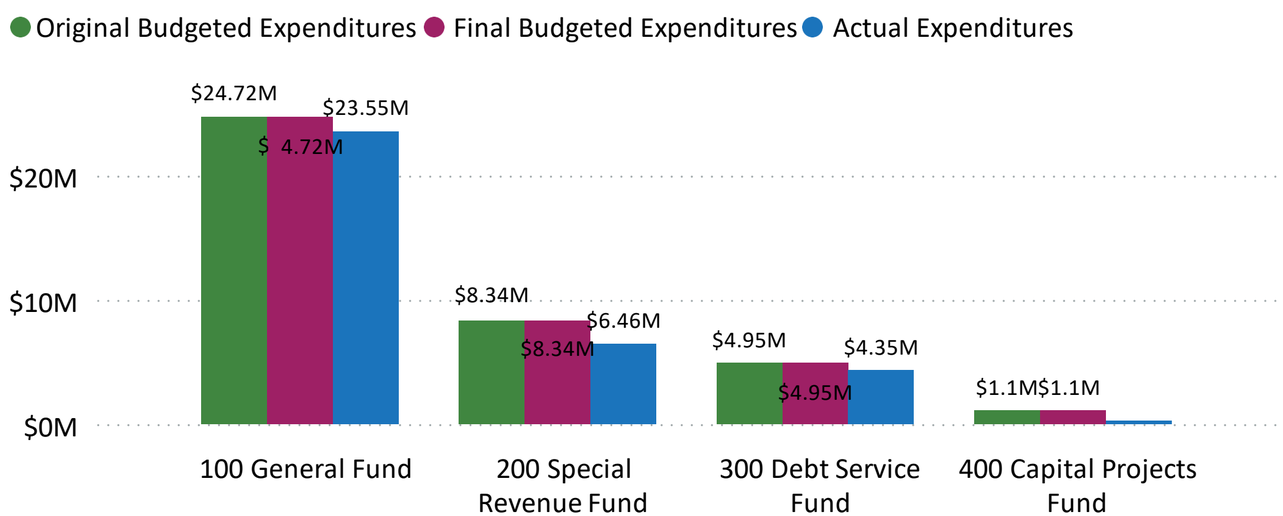
Revenue Source by Fund



Expenditure by Source/Function



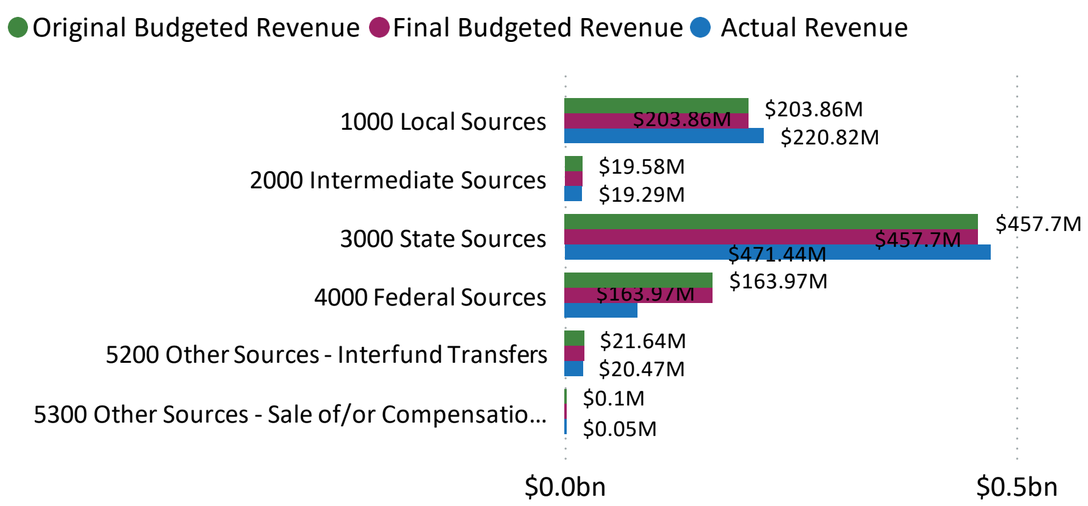
Expenditure Function by Fund



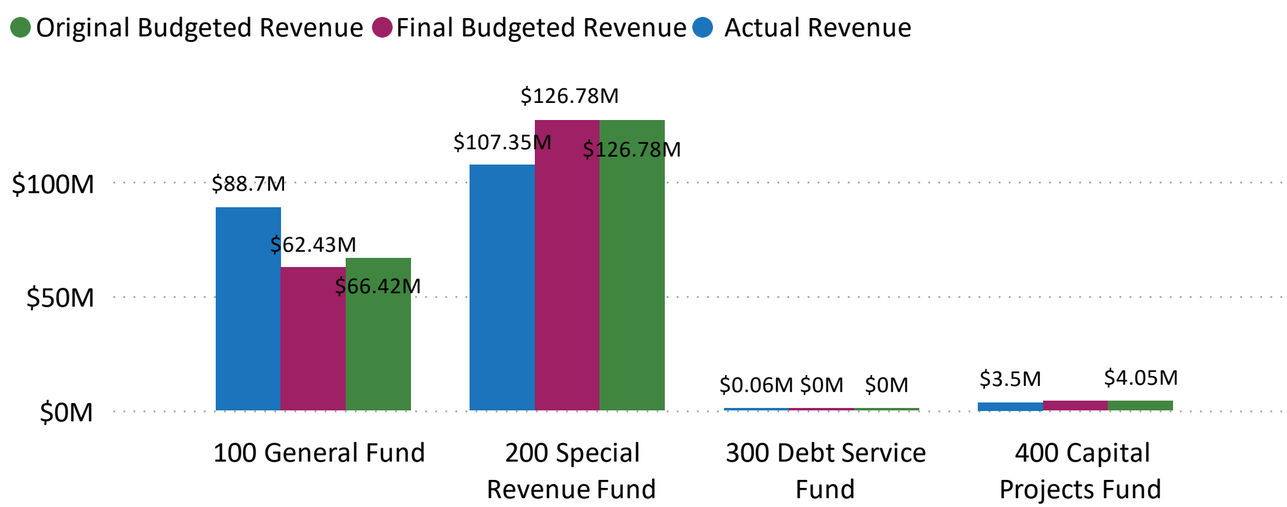
Budget to Actuals

2142 Salem-Keizer SD 24J

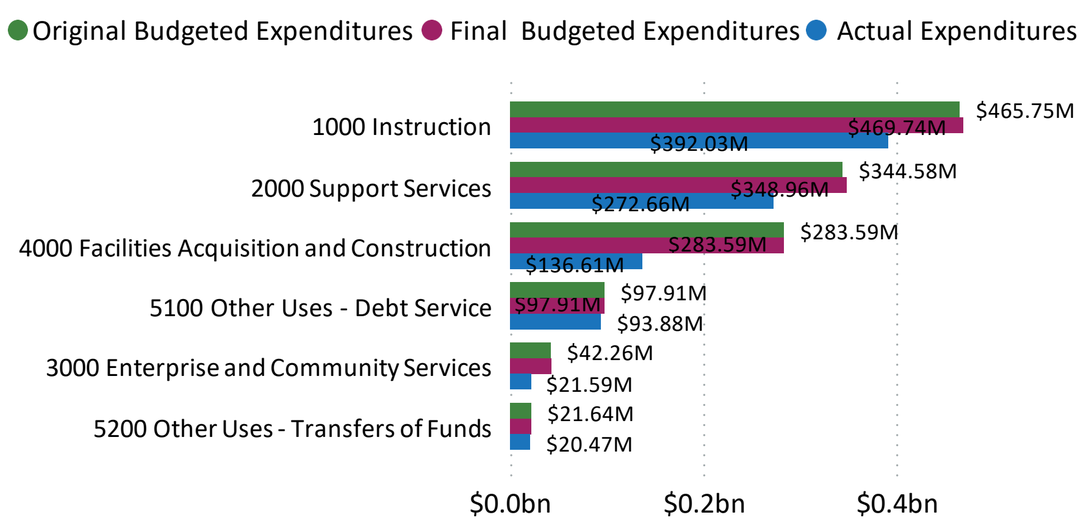
Revenue by Source/Function



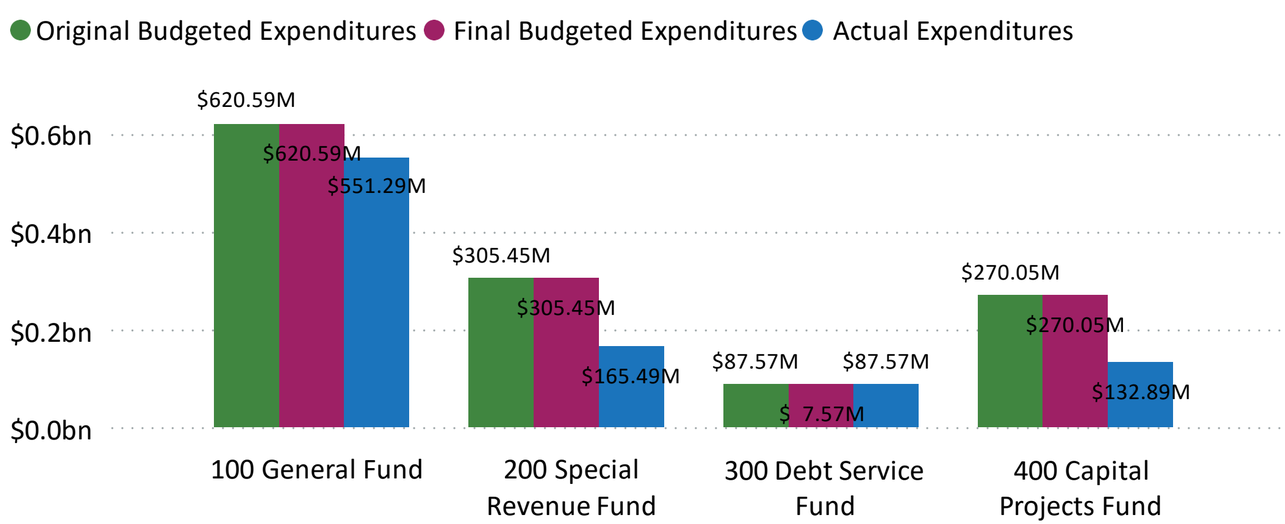
Revenue Source by Fund



Expenditure by Source/Function



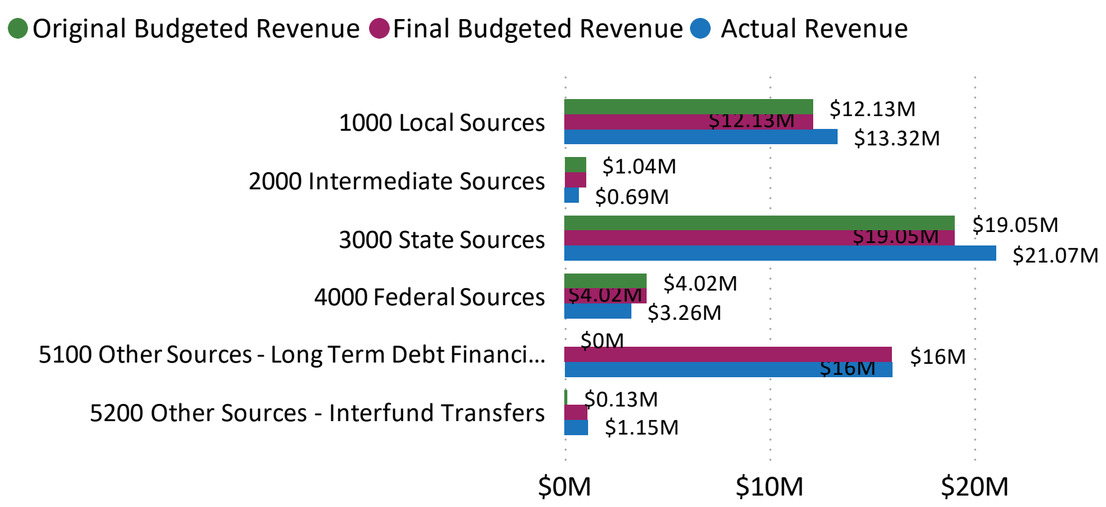
Expenditure Function by Fund



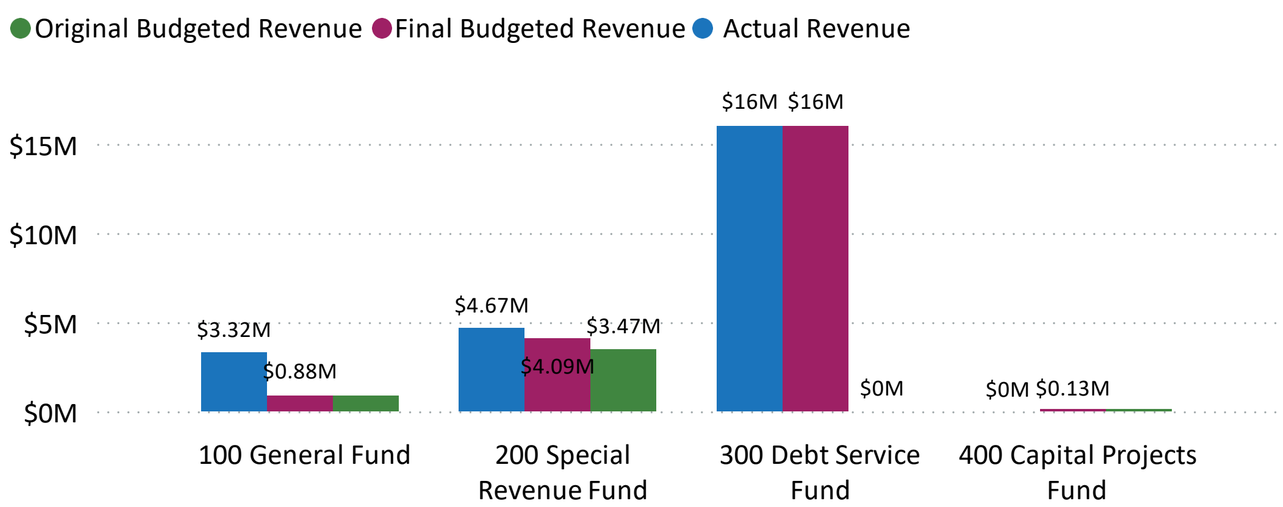
Budget to Actuals

2143 North Santiam SD 29J

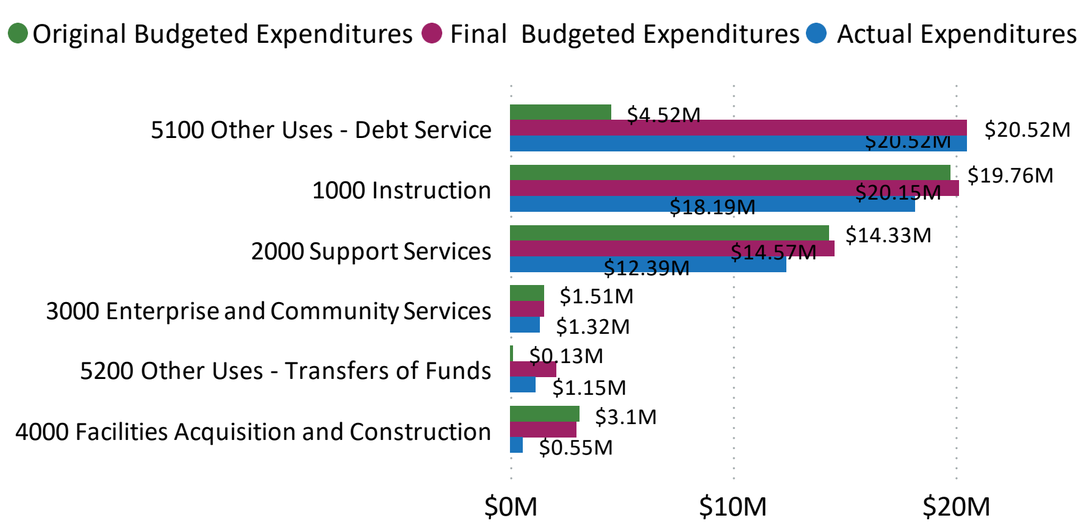
Revenue by Source/Function



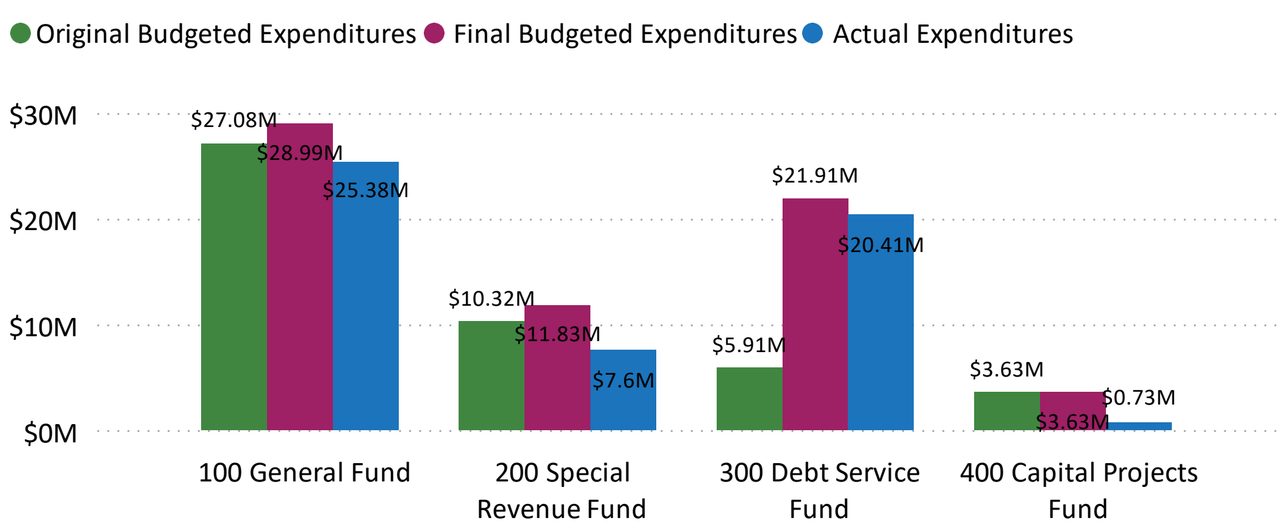
Revenue Source by Fund



Expenditure by Source/Function



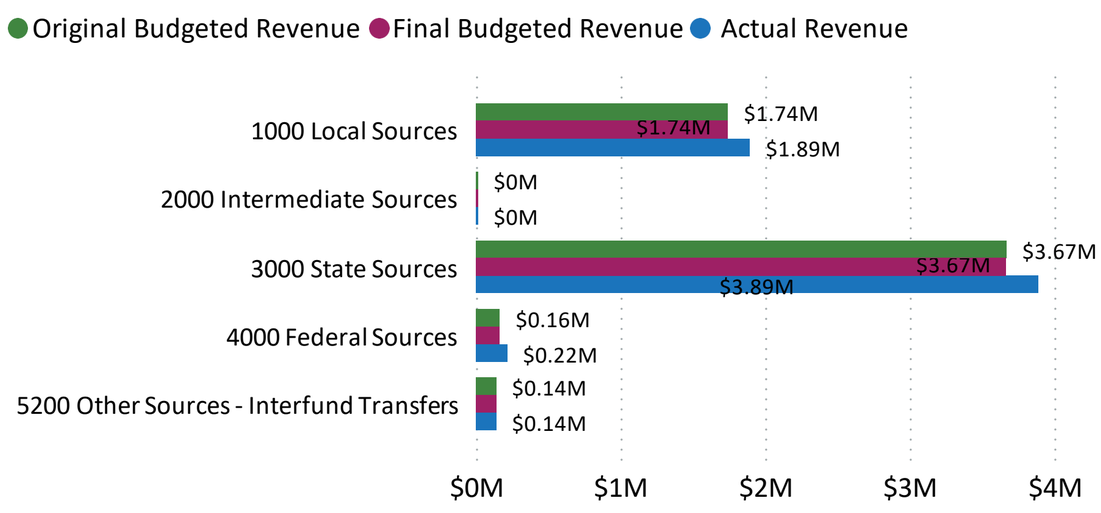
Expenditure Function by Fund



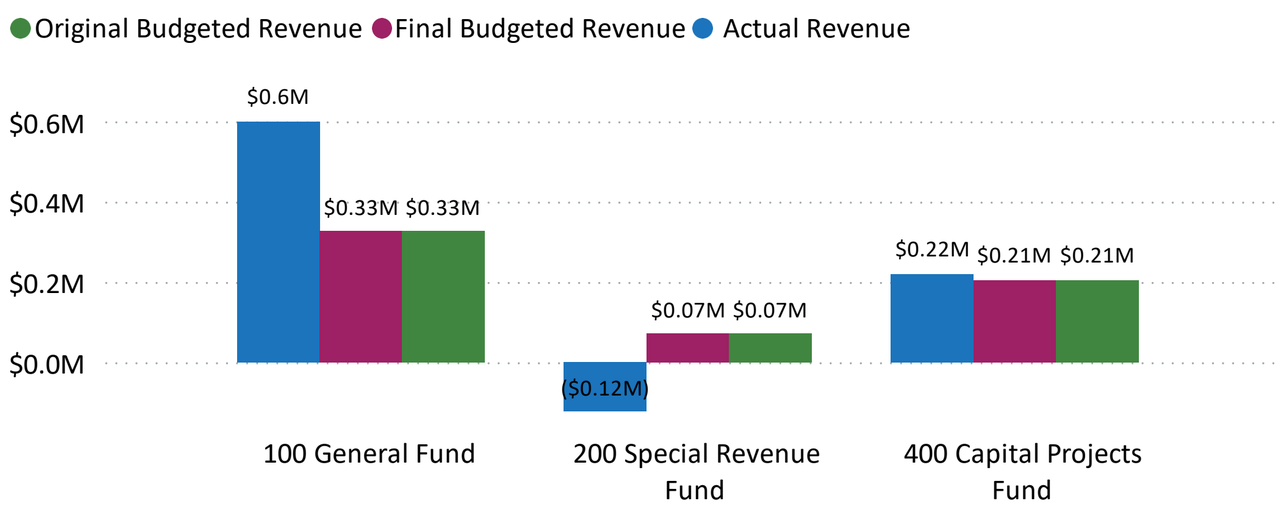
Budget to Actuals

2144 St Paul SD 45

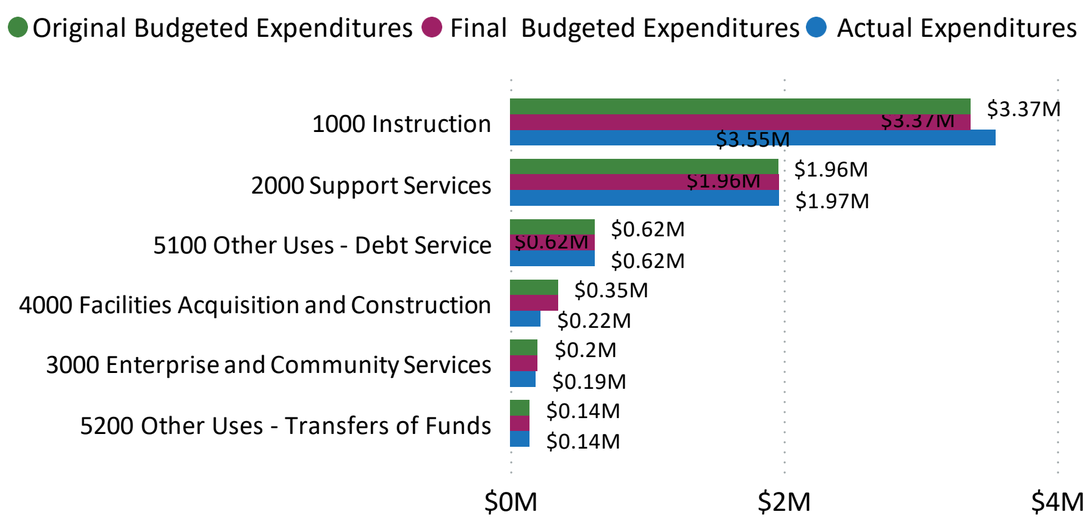
Revenue by Source/Function



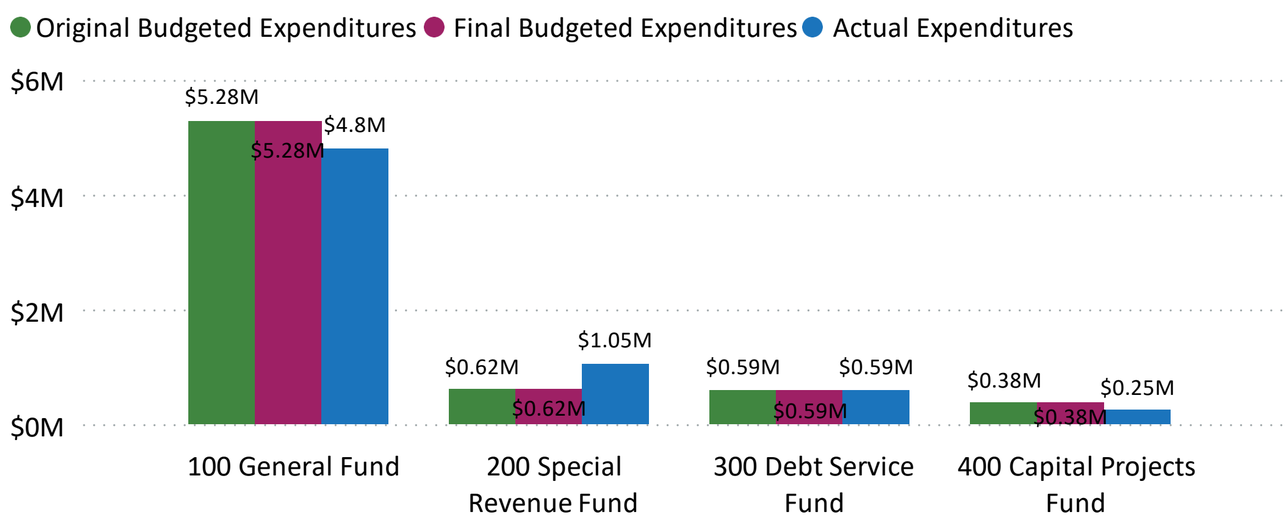
Revenue Source by Fund



Expenditure by Source/Function



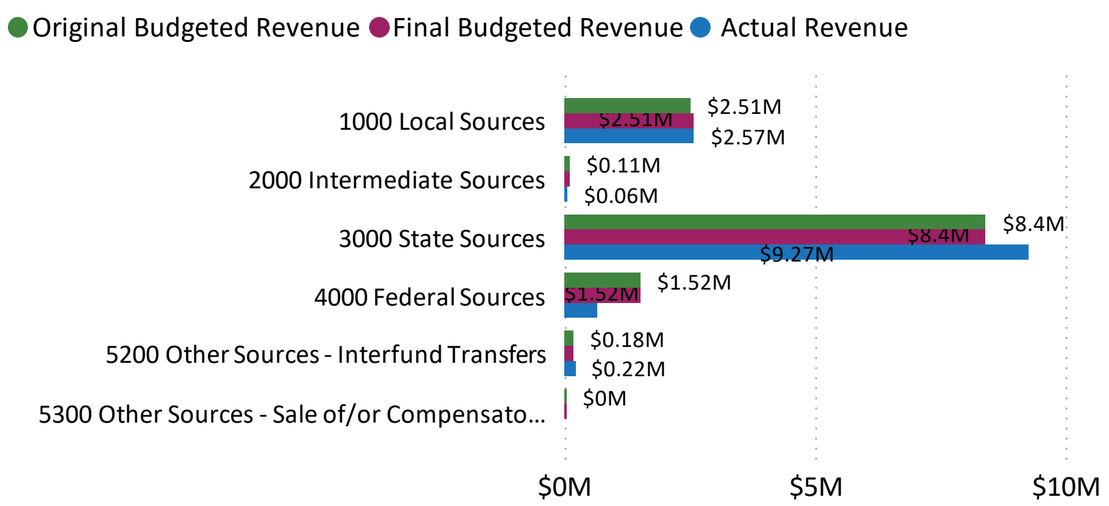
Expenditure Function by Fund



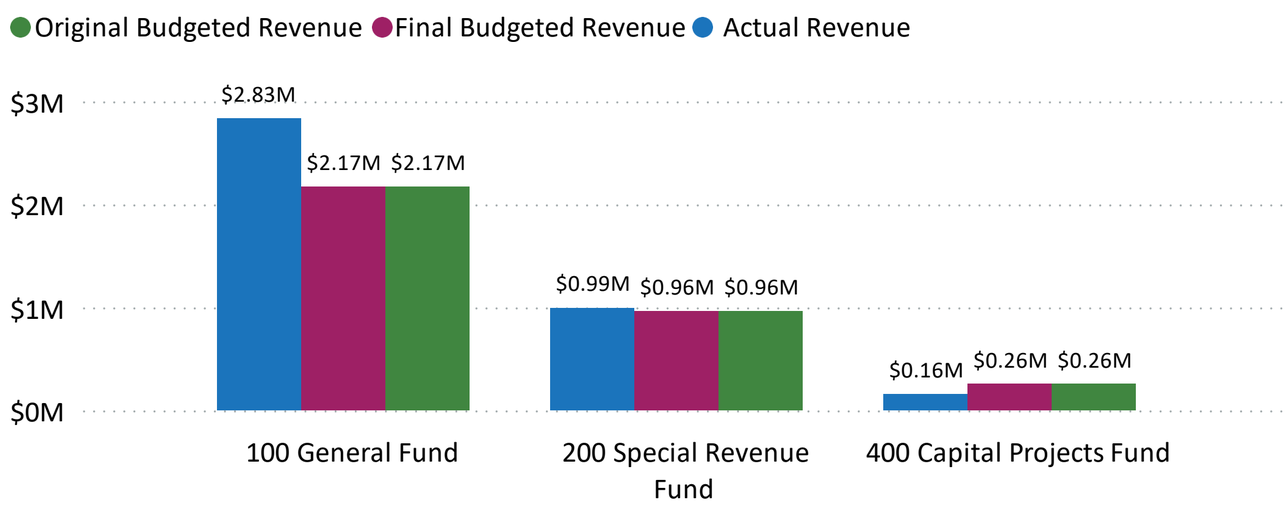
Budget to Actuals

2145 Mt Angel SD 91

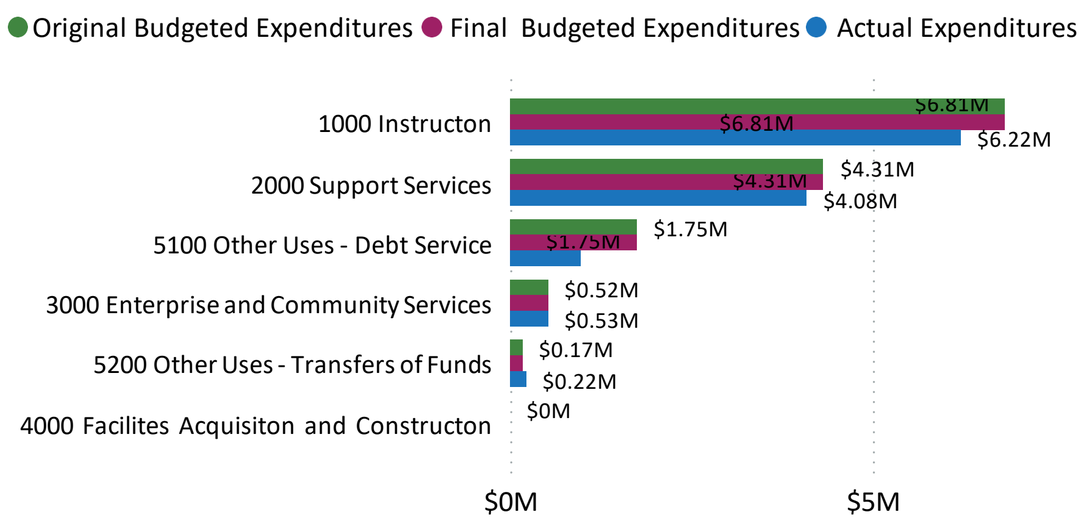
Revenue by Source/Function



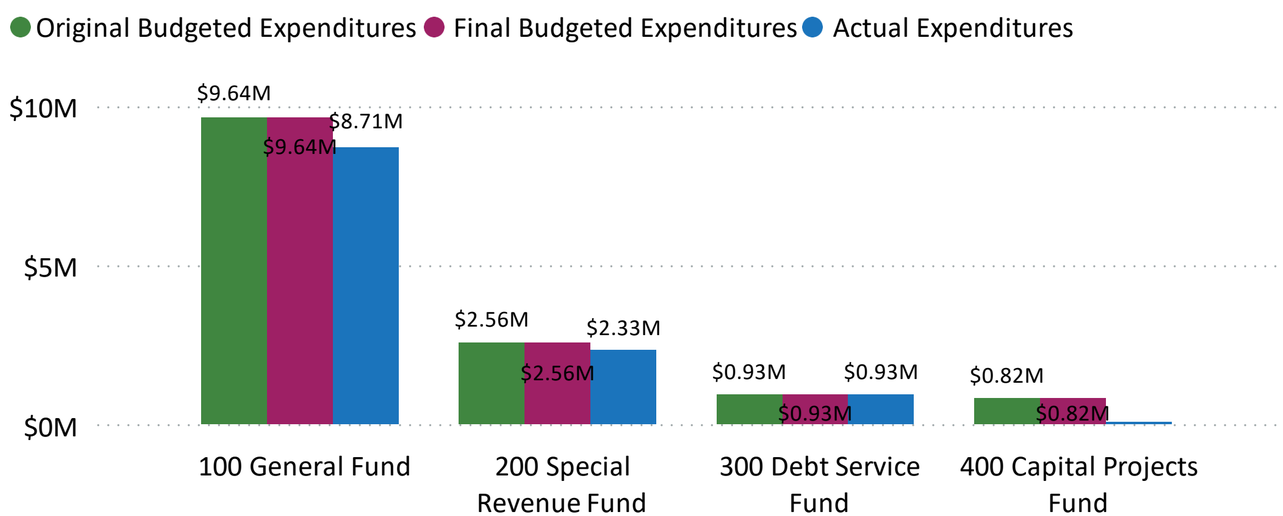
Revenue Source by Fund



Expenditure by Source/Function



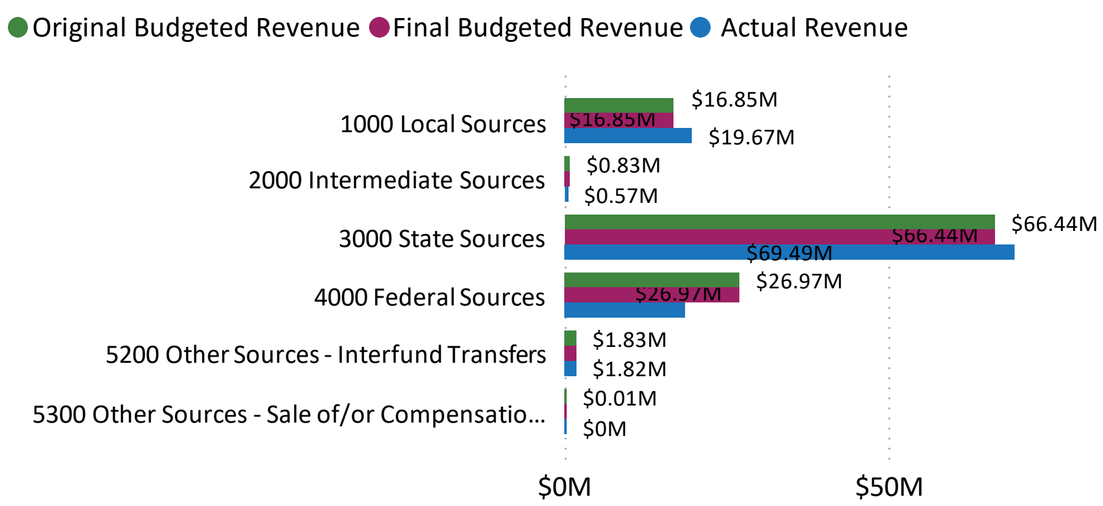
Expenditure Function by Fund



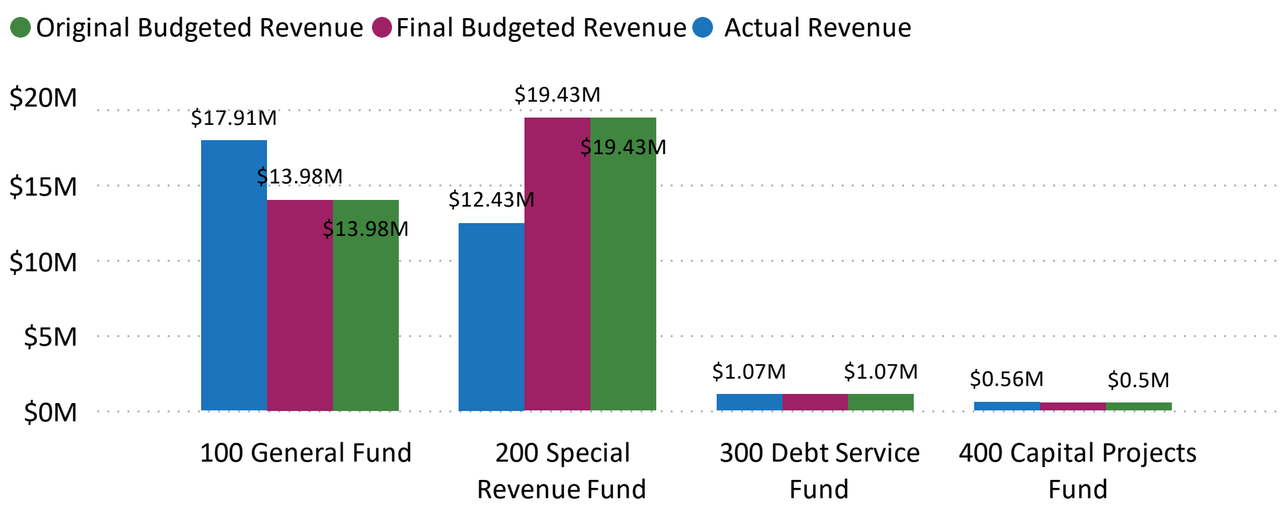
Budget to Actuals

2146 Woodburn SD 103

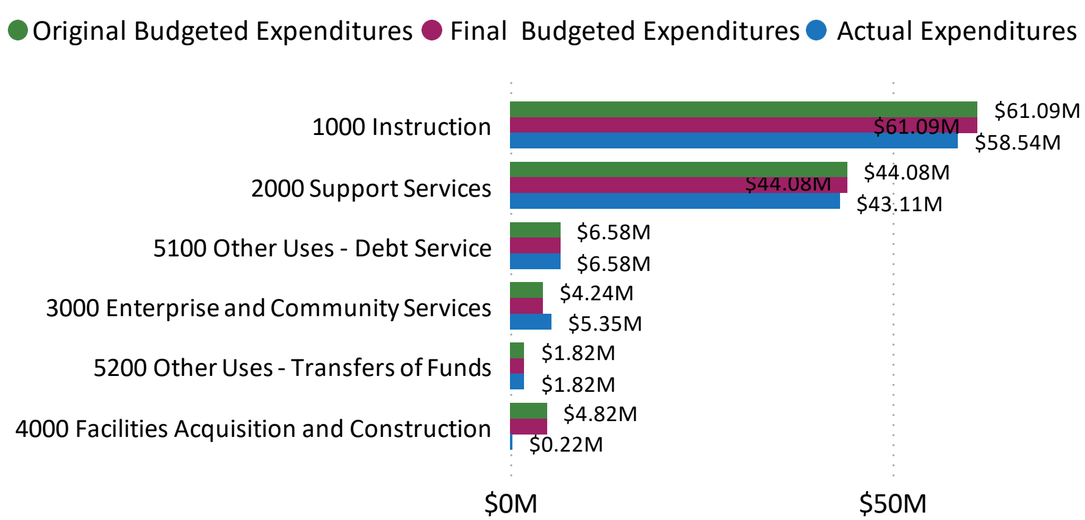
Revenue by Source/Function



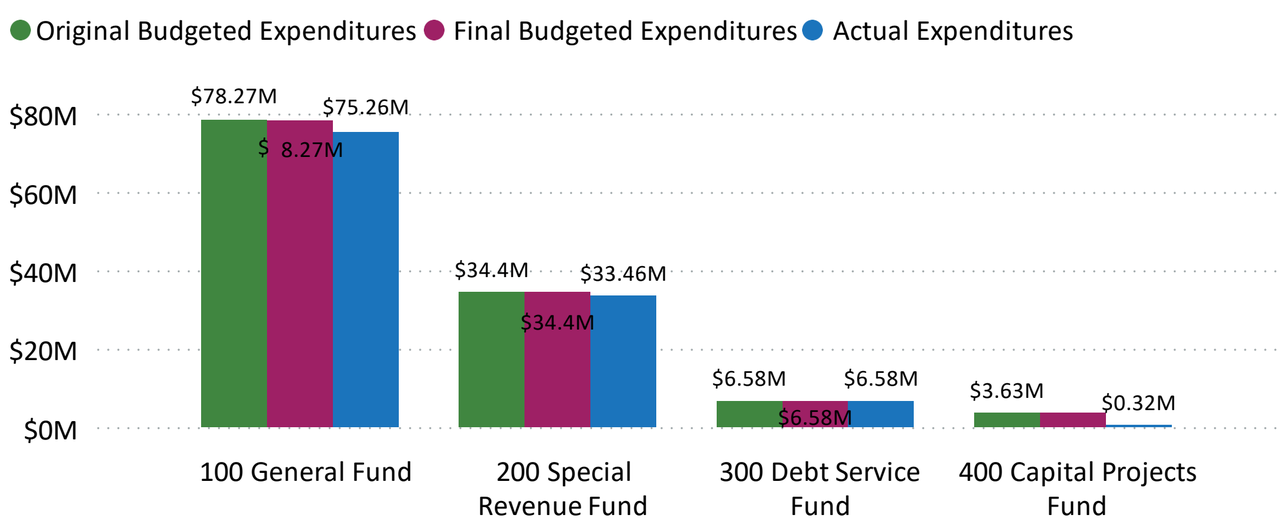
Revenue Source by Fund



Expenditure by Source/Function



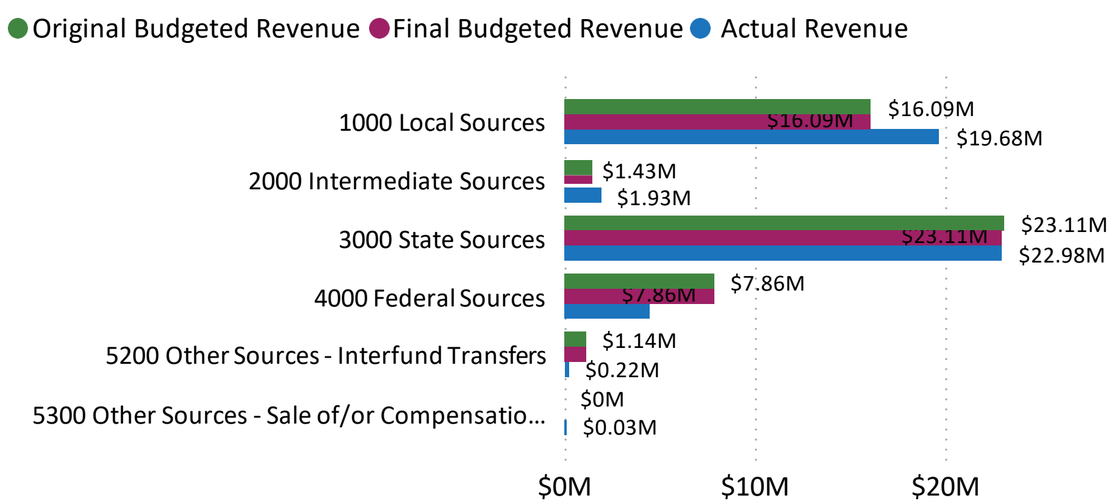
Expenditure Function by Fund



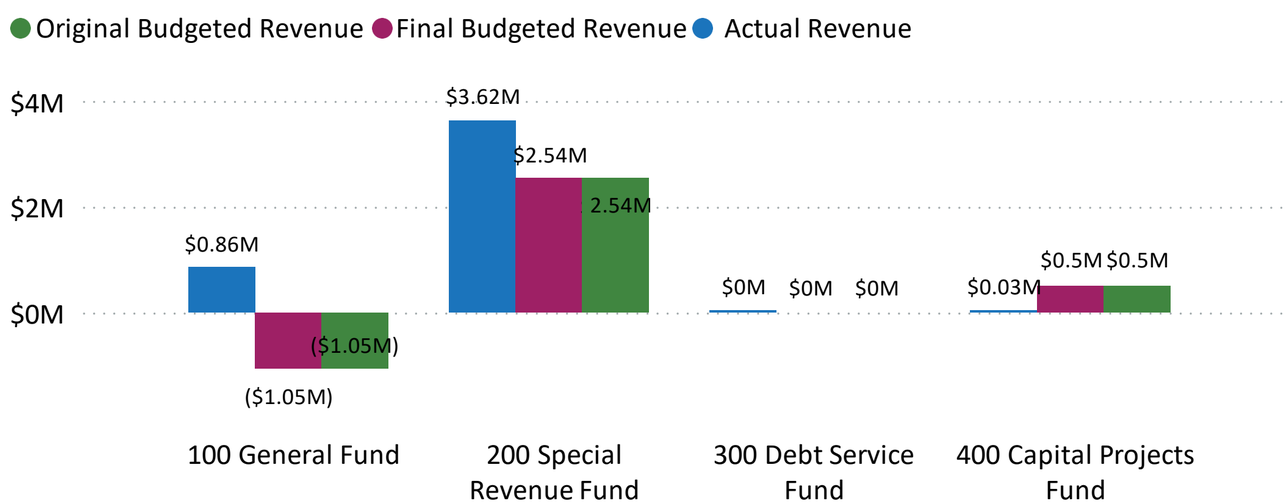
Budget to Actuals

2147 Morrow SD 1

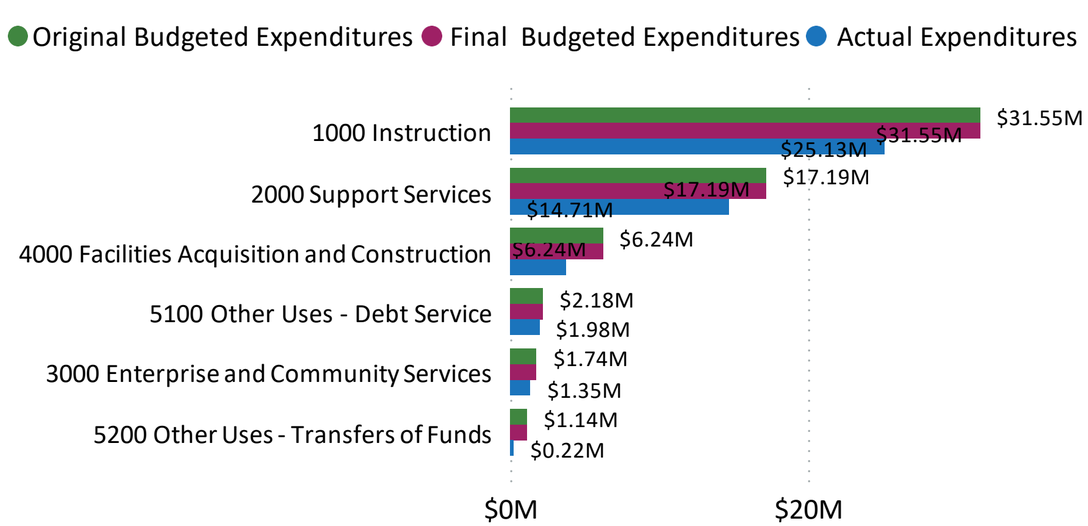
Revenue by Source/Function



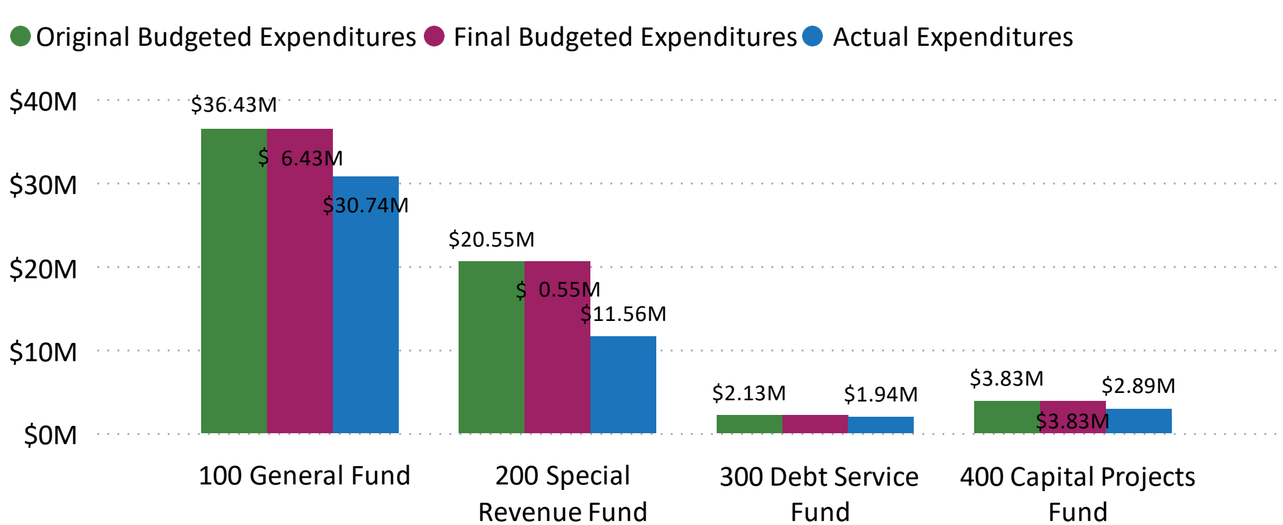
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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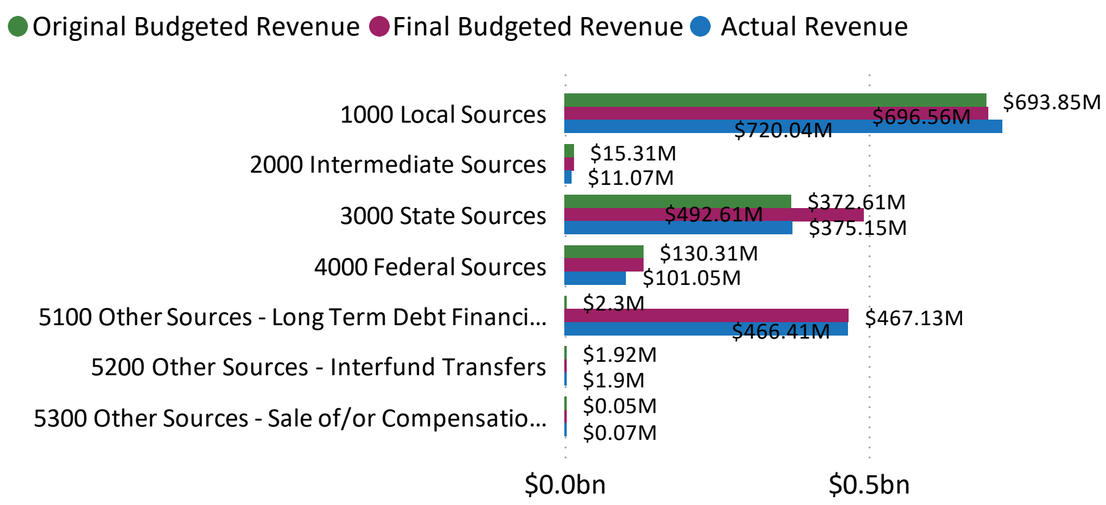
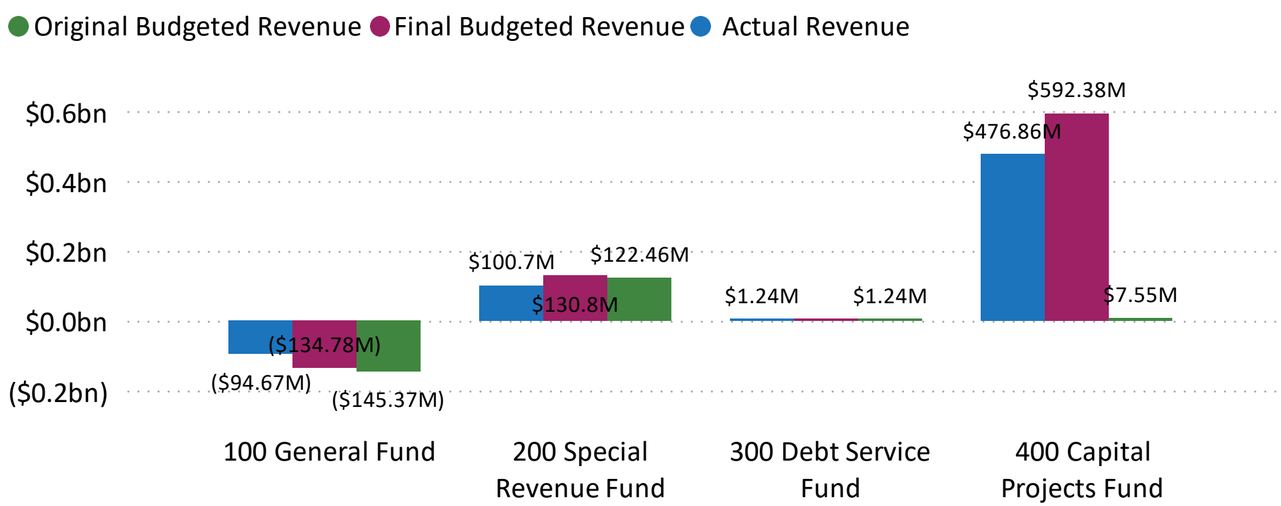
Budget to Actuals

2180 Portland SD 1J

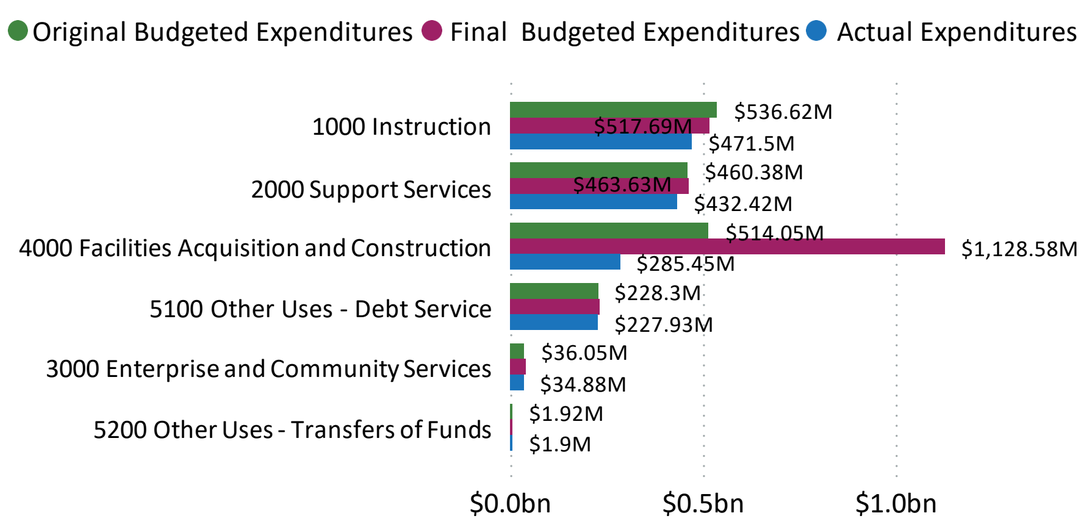
Revenue by Source/Function



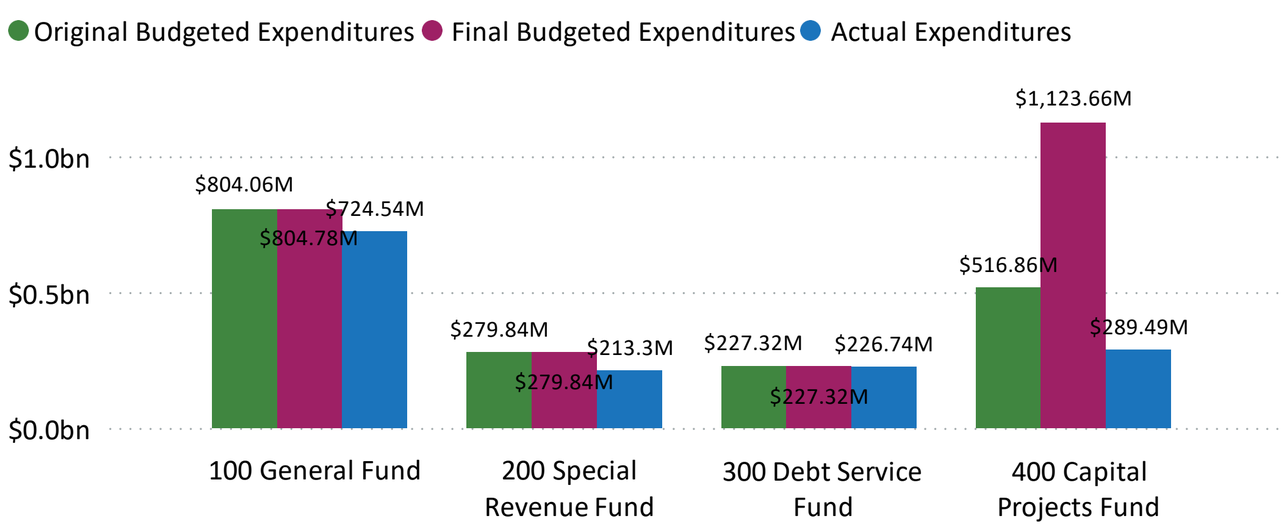
Revenue Source by Fund



Expenditure by Source/Function



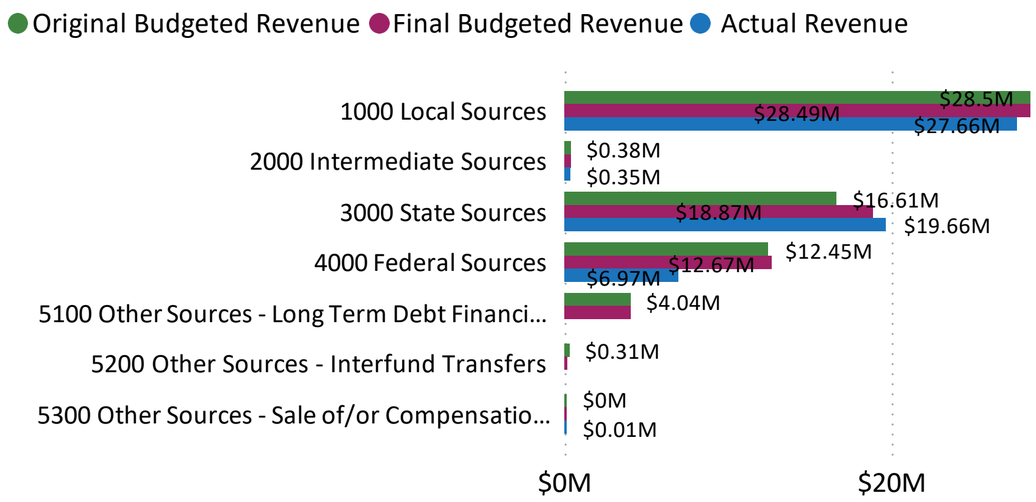
Expenditure Function by Fund



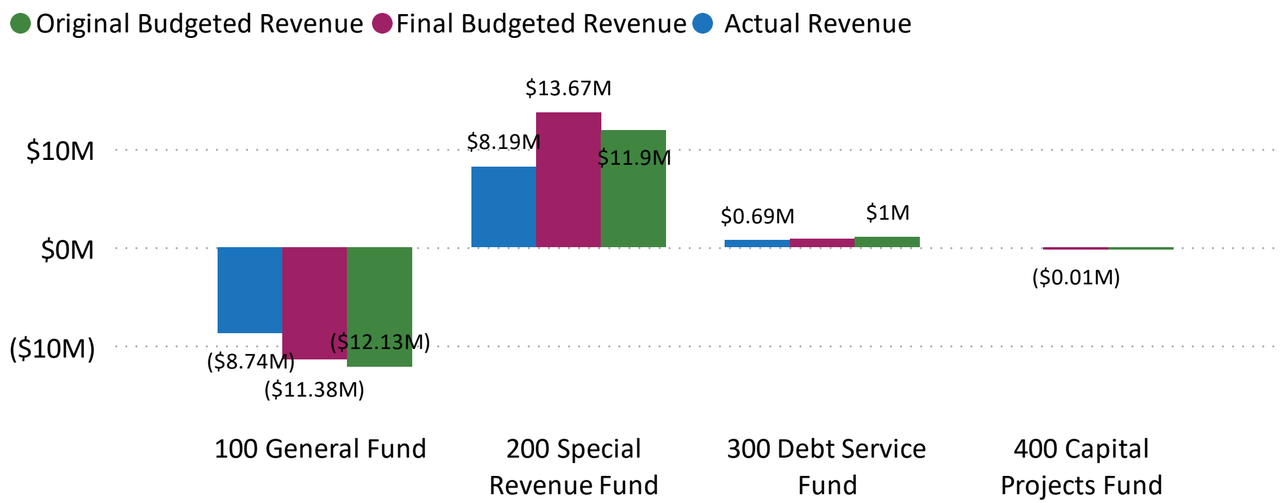
Budget to Actuals

2181 Parkrose SD 3

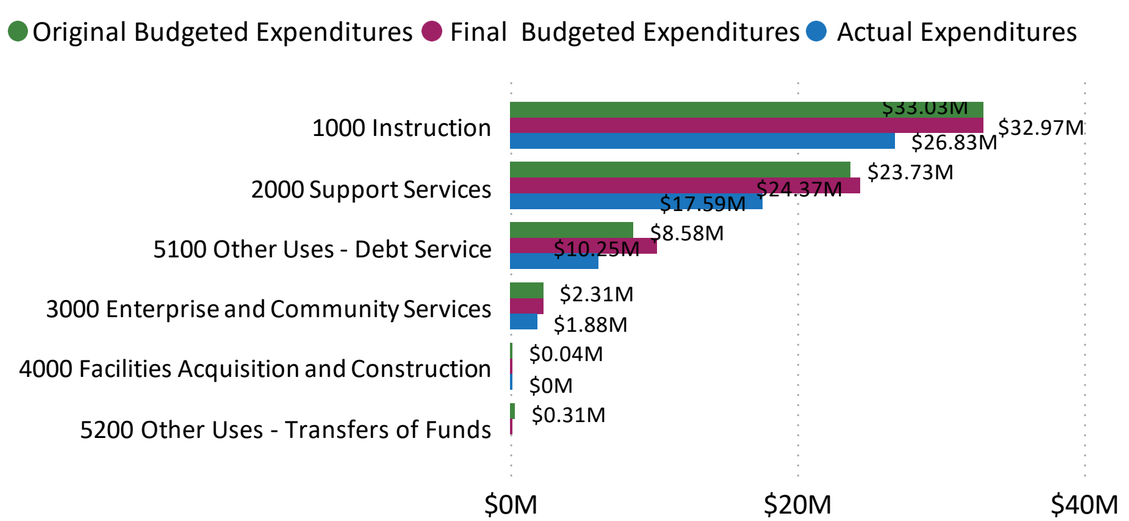
Revenue by Source/Function



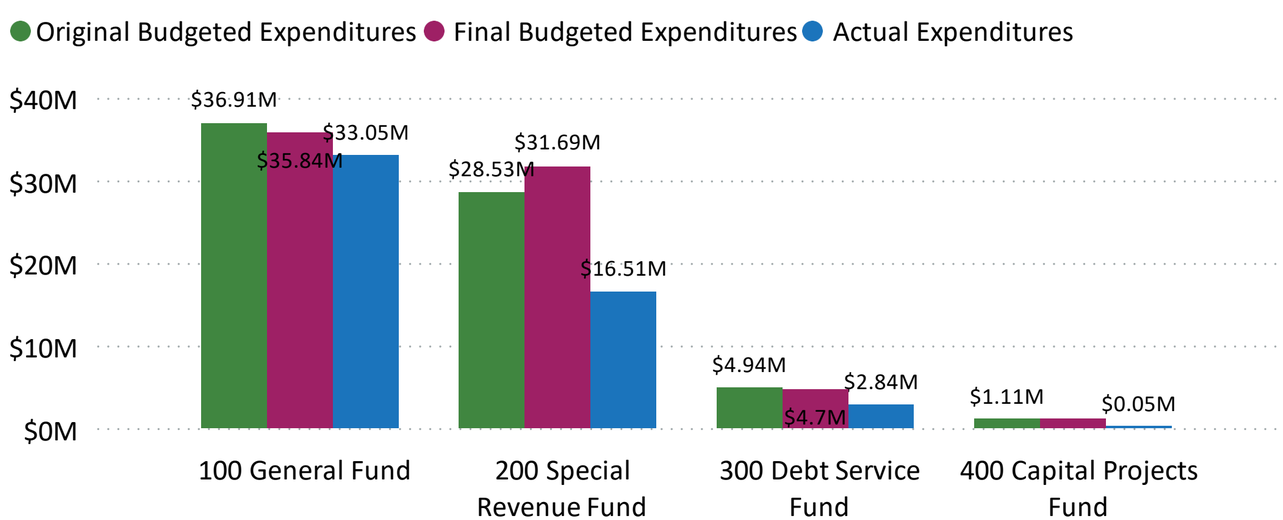
Revenue Source by Fund



Expenditure by Source/Function



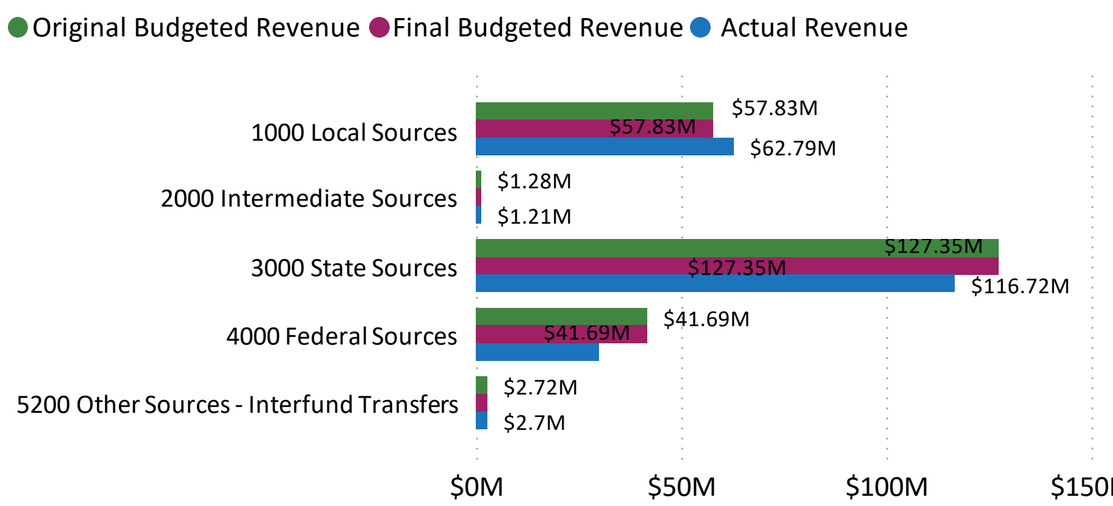
Expenditure Function by Fund



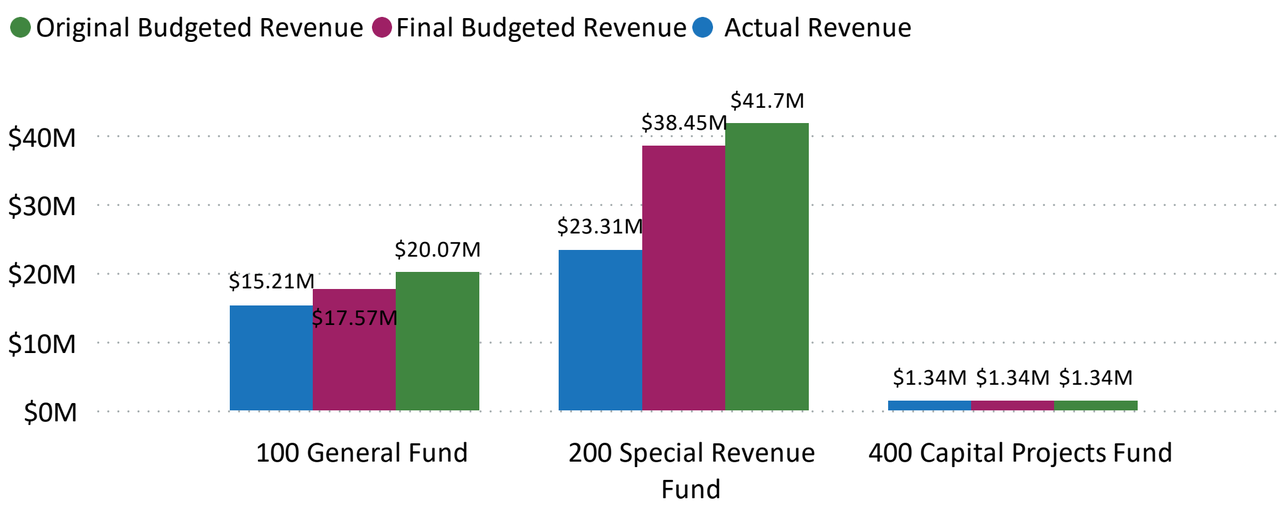
Budget to Actuals

2182 Reynolds SD 7

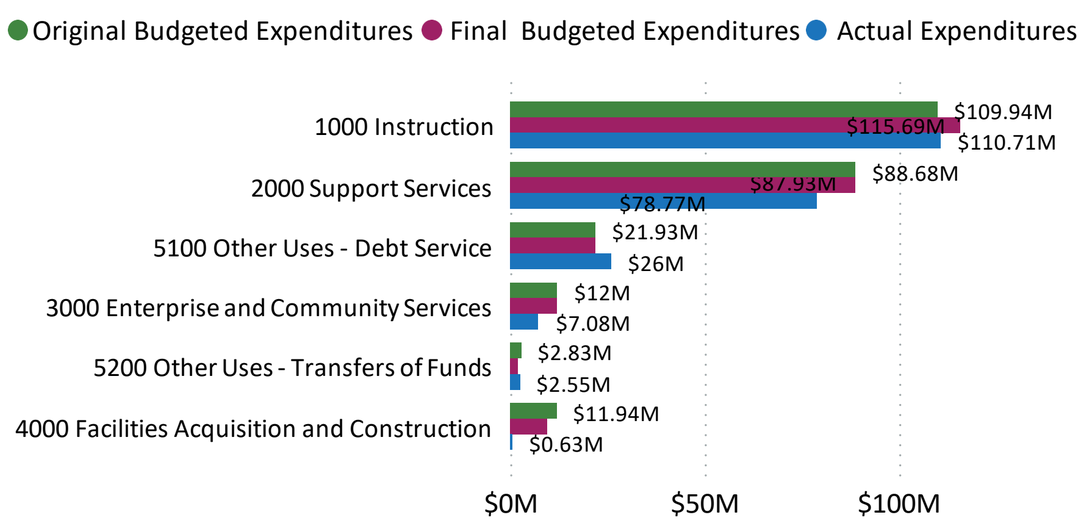
Revenue by Source/Function



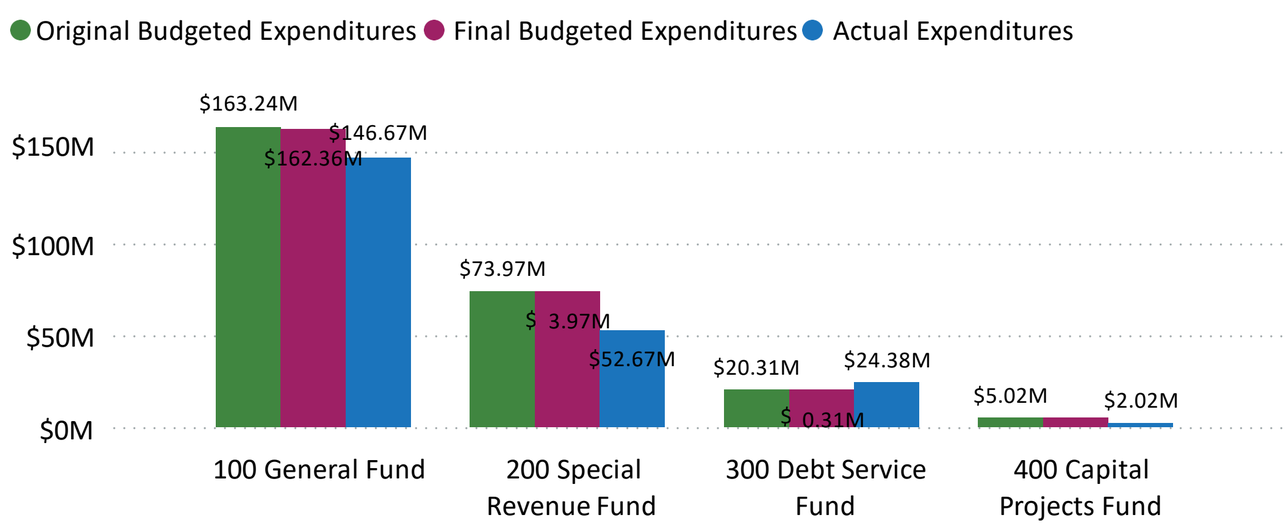
Revenue Source by Fund



Expenditure by Source/Function



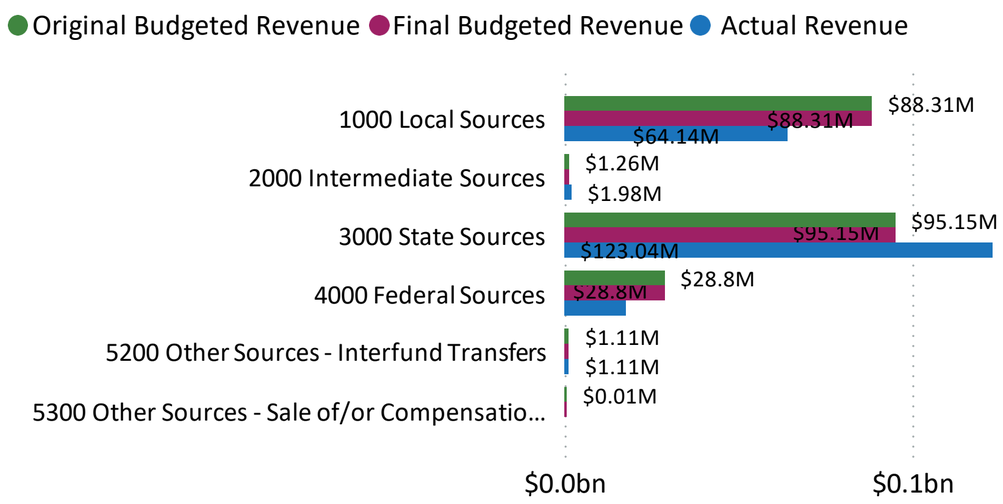
Expenditure Function by Fund



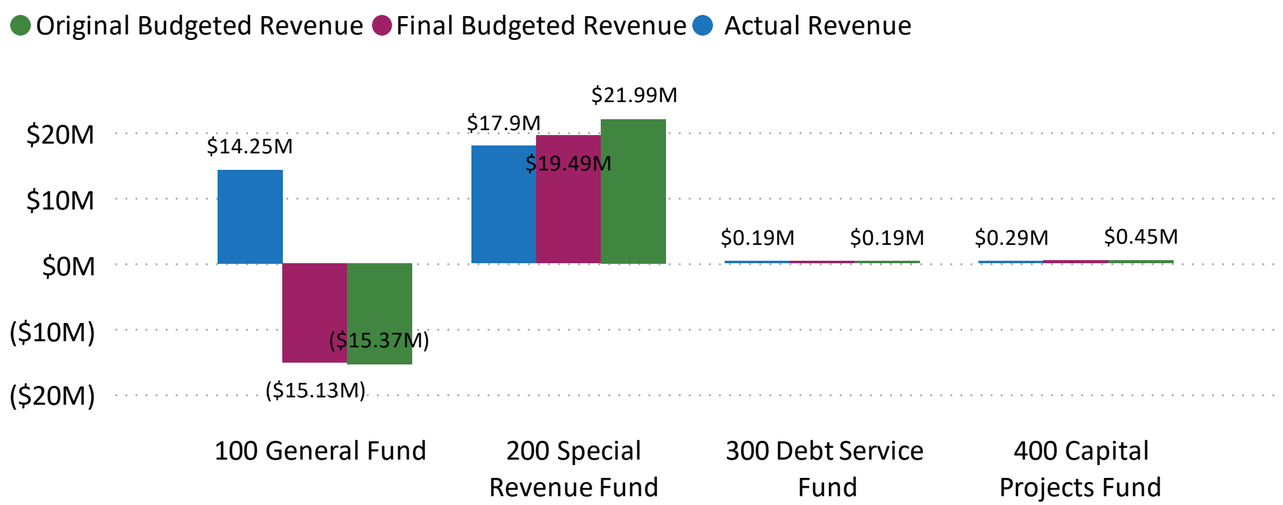
Budget to Actuals

2183 Gresham-Barlow SD 10J

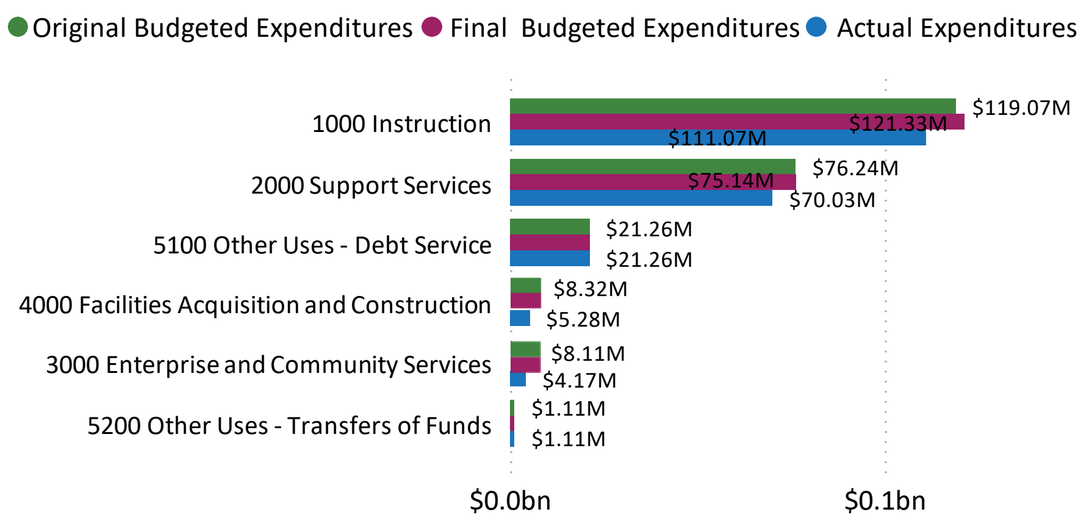
Revenue by Source/Function



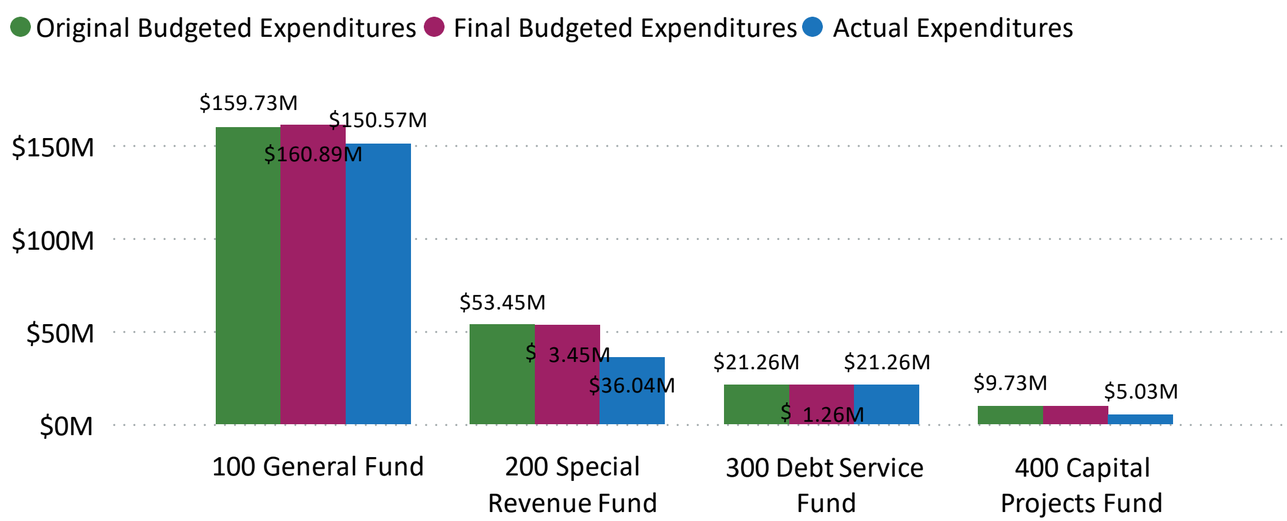
Revenue Source by Fund



Expenditure by Source/Function



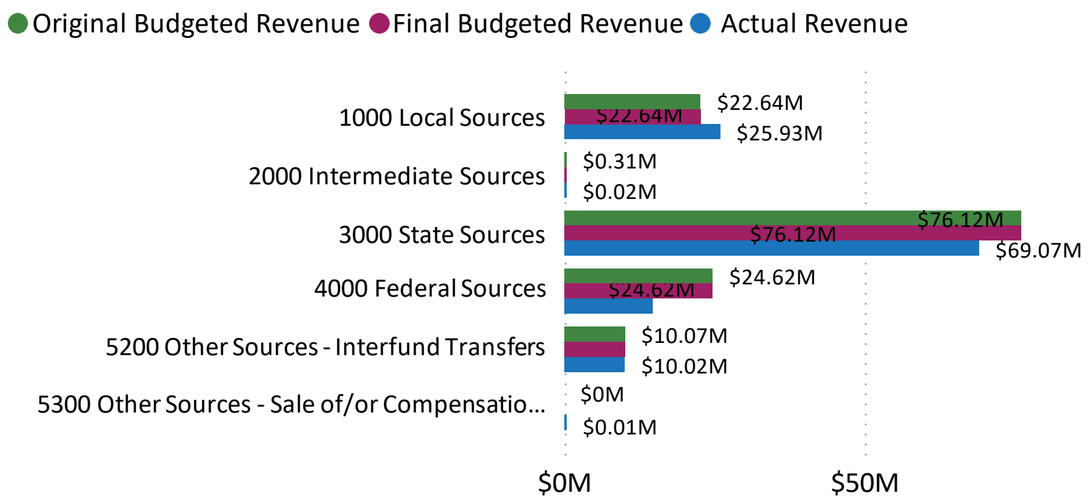
Expenditure Function by Fund



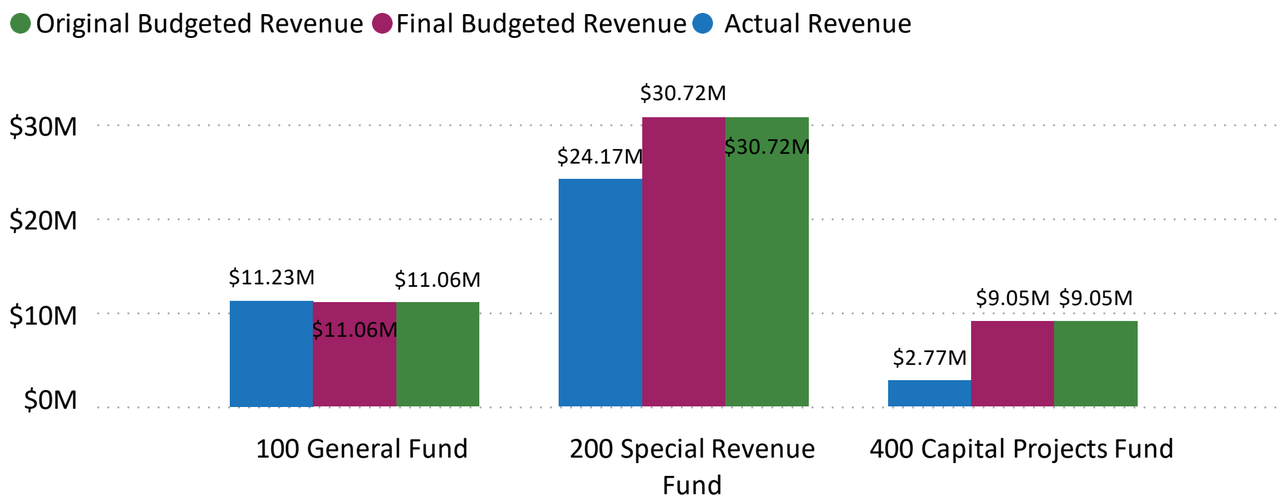
Budget to Actuals

2185 Centennial SD 28J

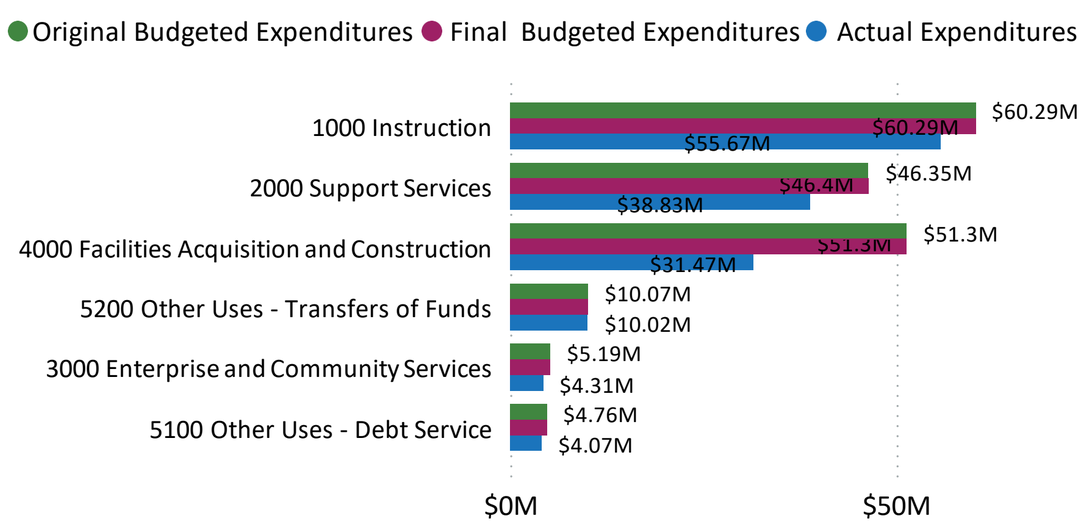
Revenue by Source/Function



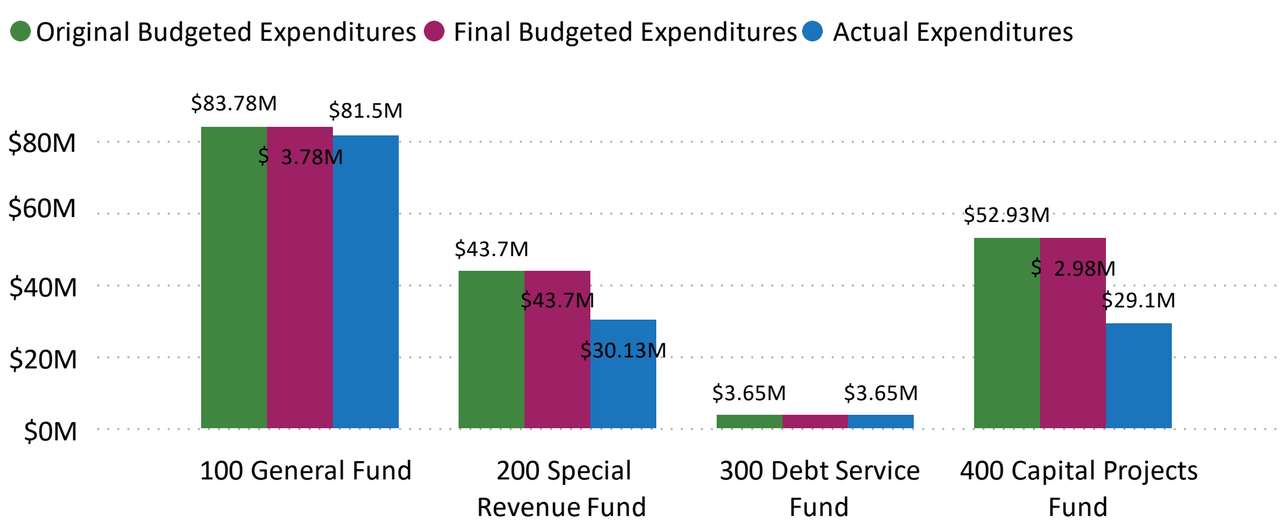
Revenue Source by Fund



Expenditure by Source/Function



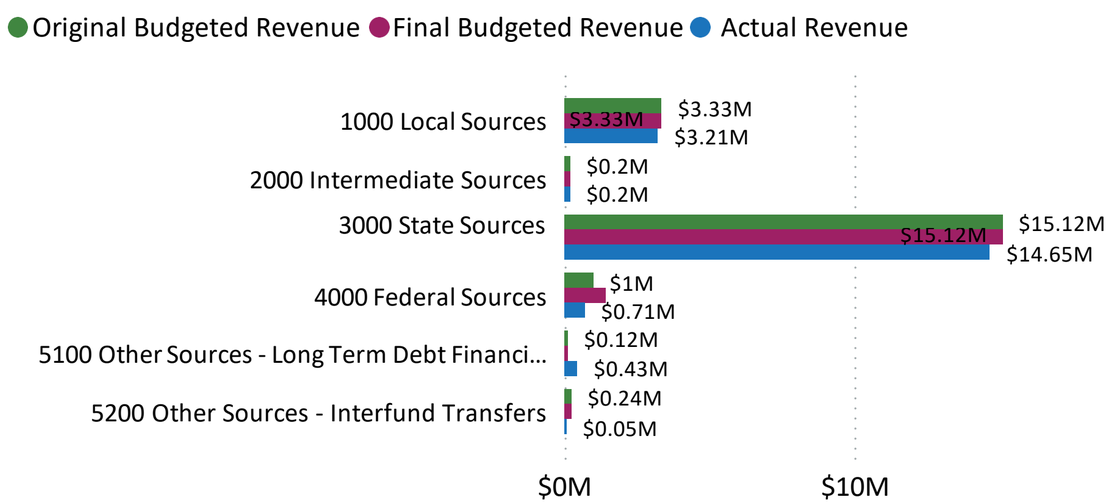
Expenditure Function by Fund



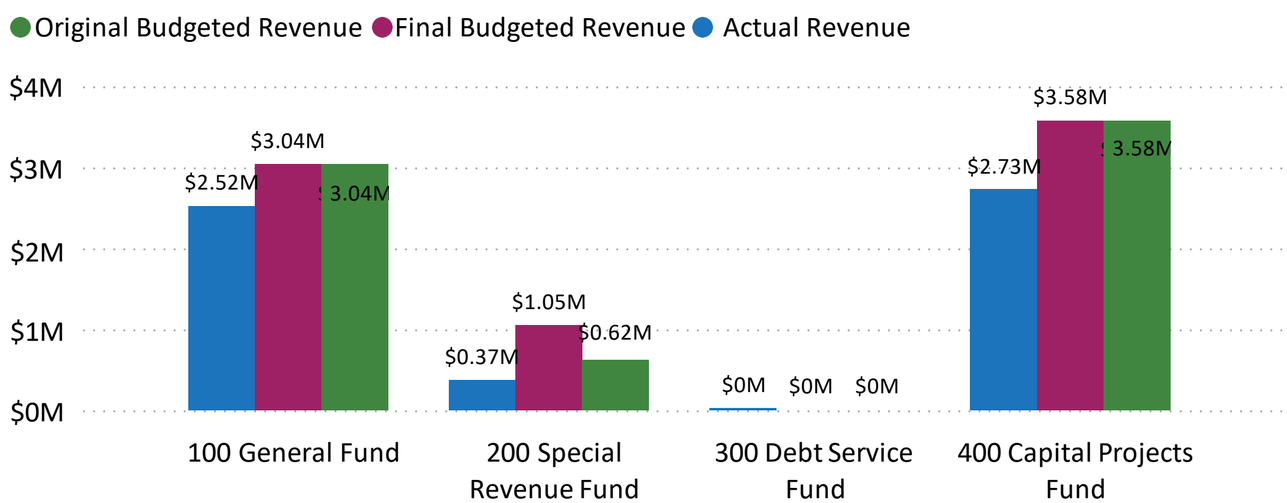
Budget to Actuals

2186 Corbett SD 39

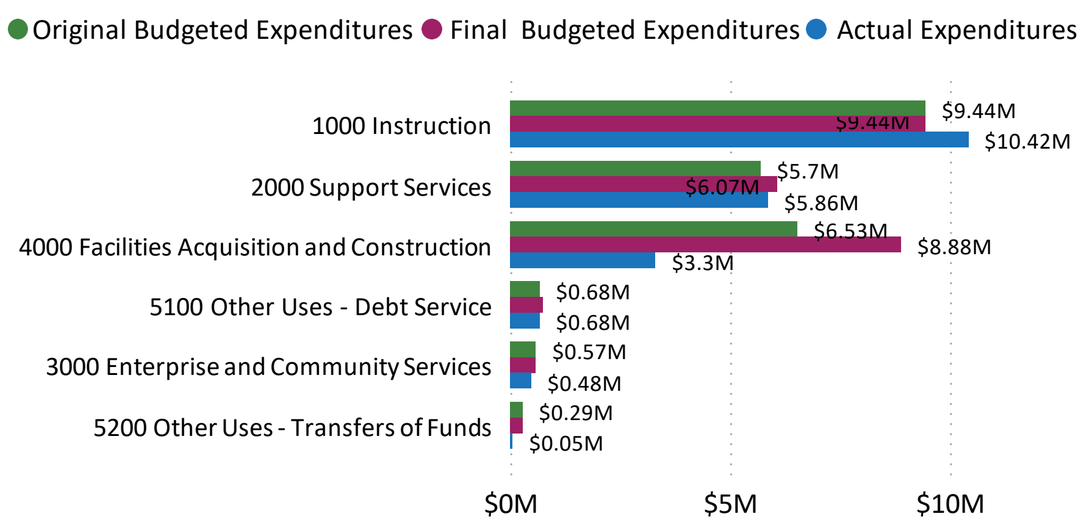
Revenue by Source/Function



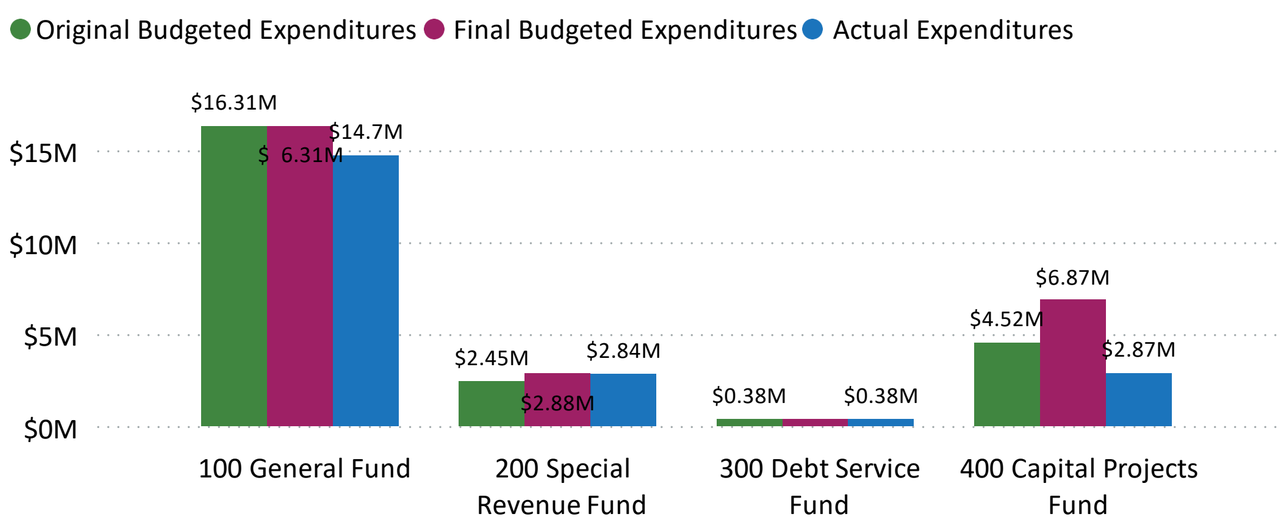
Revenue Source by Fund



Expenditure by Source/Function



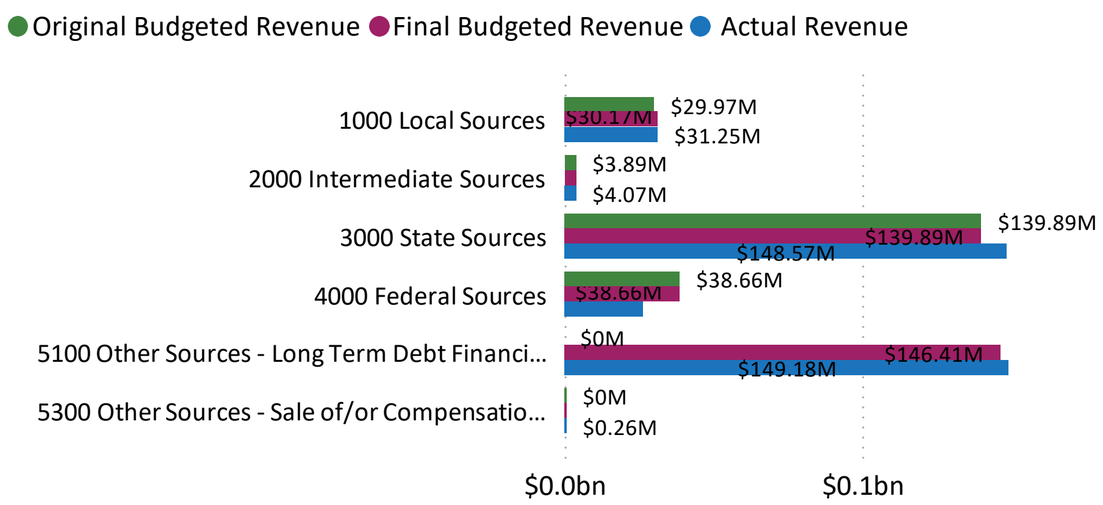
Expenditure Function by Fund



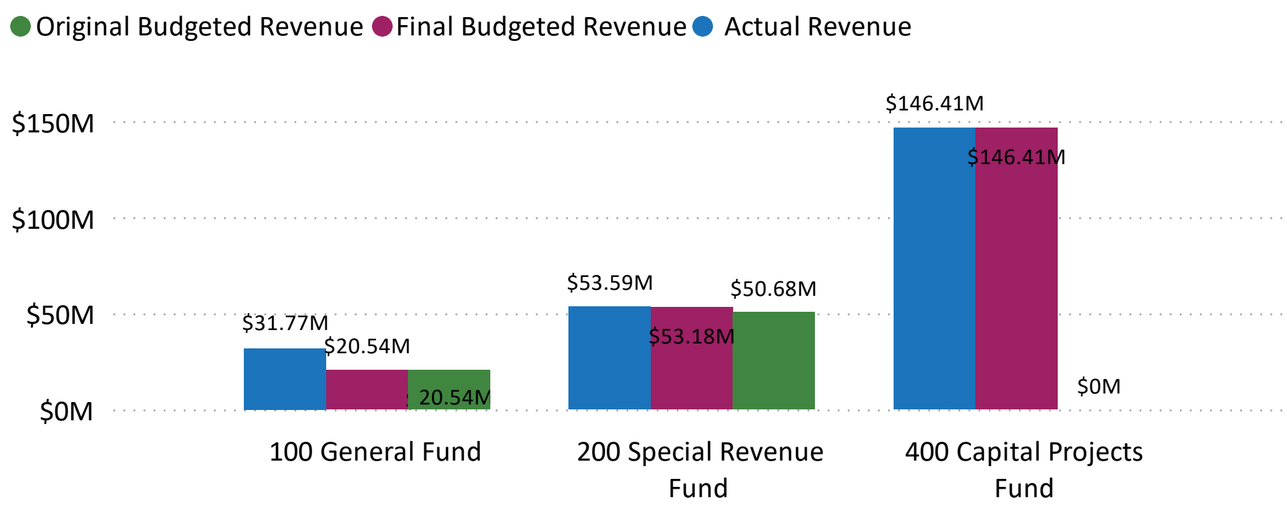
Budget to Actuals

2187 David Douglas SD 40

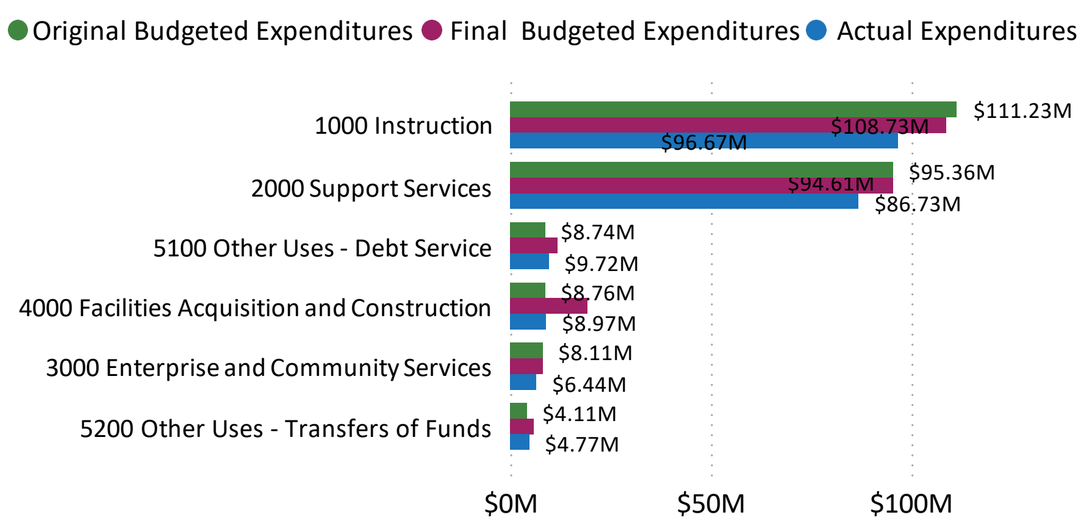
Revenue by Source/Function



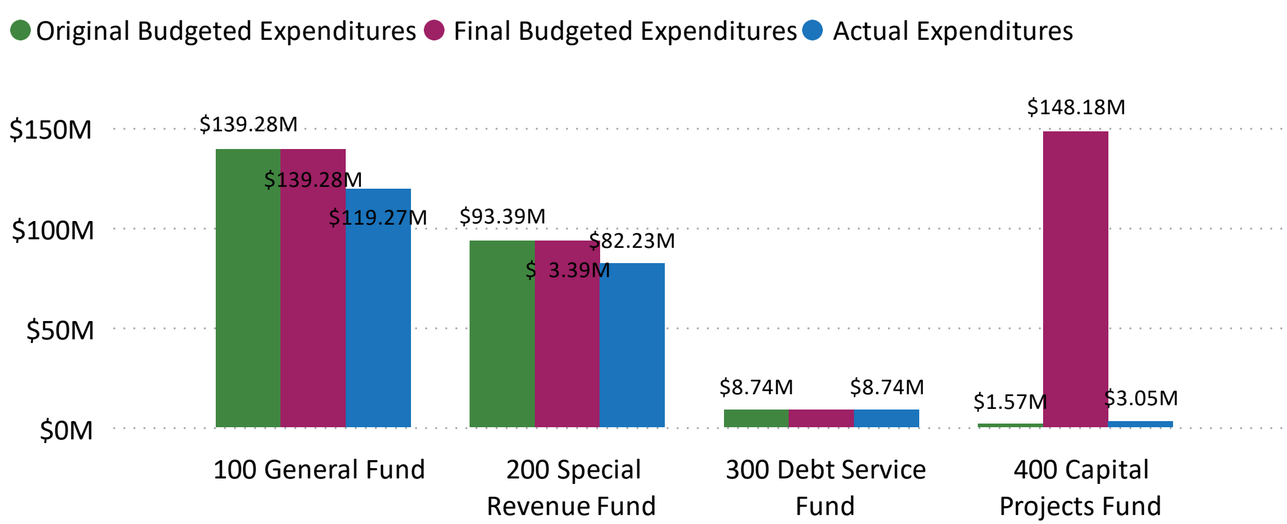
Revenue Source by Fund



Expenditure by Source/Function



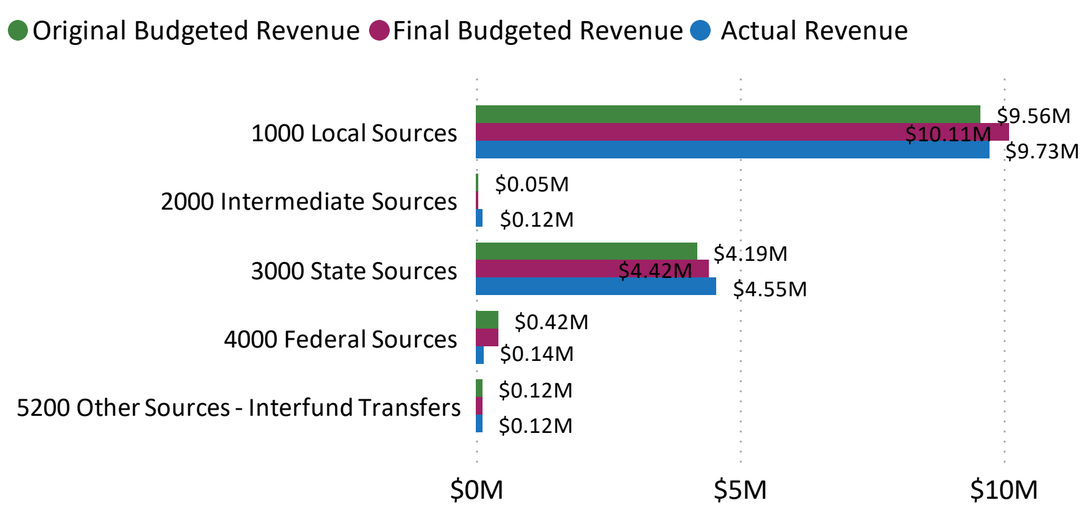
Expenditure Function by Fund



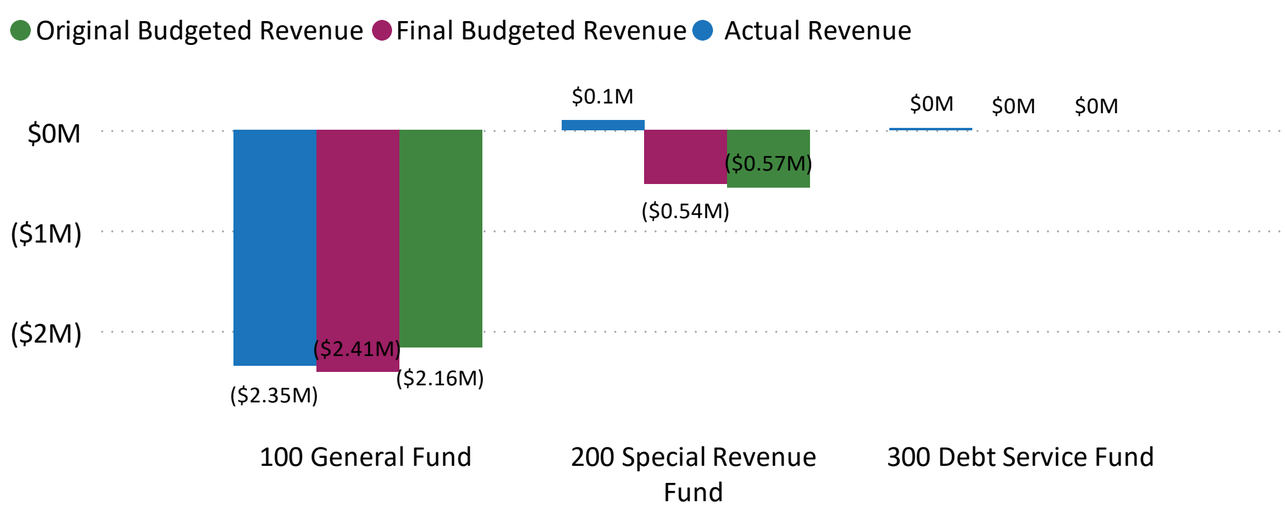
Budget to Actuals

2188 Riverdale SD 51J

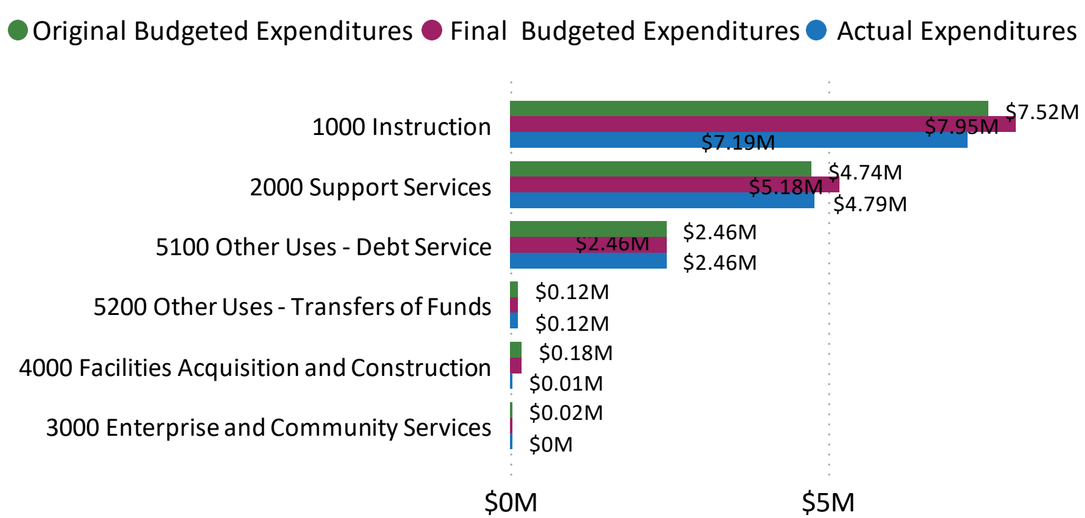
Revenue by Source/Function



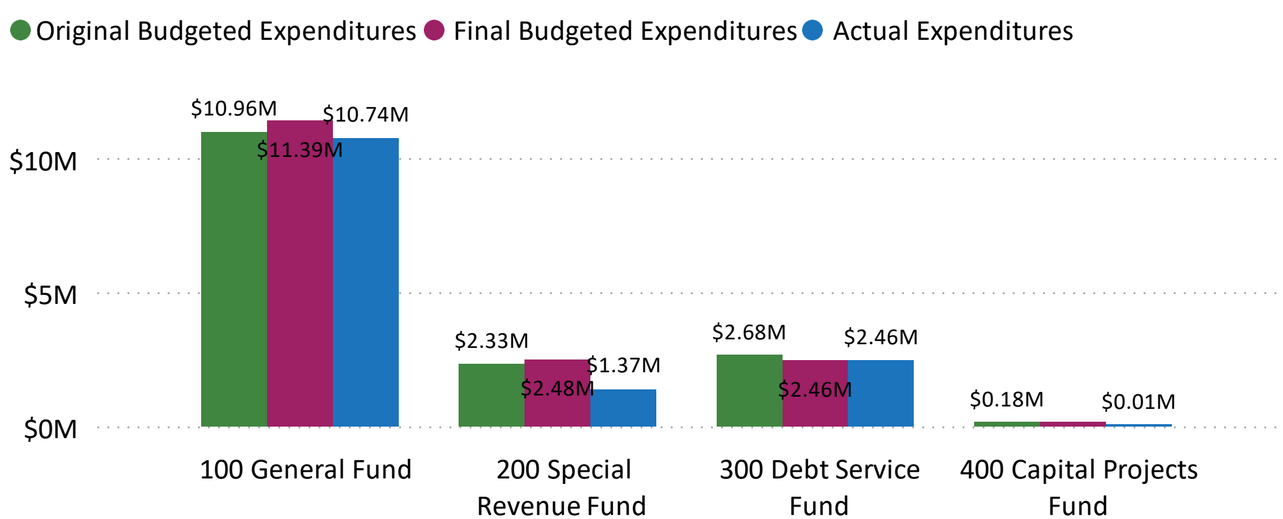
Revenue Source by Fund



Expenditure by Source/Function



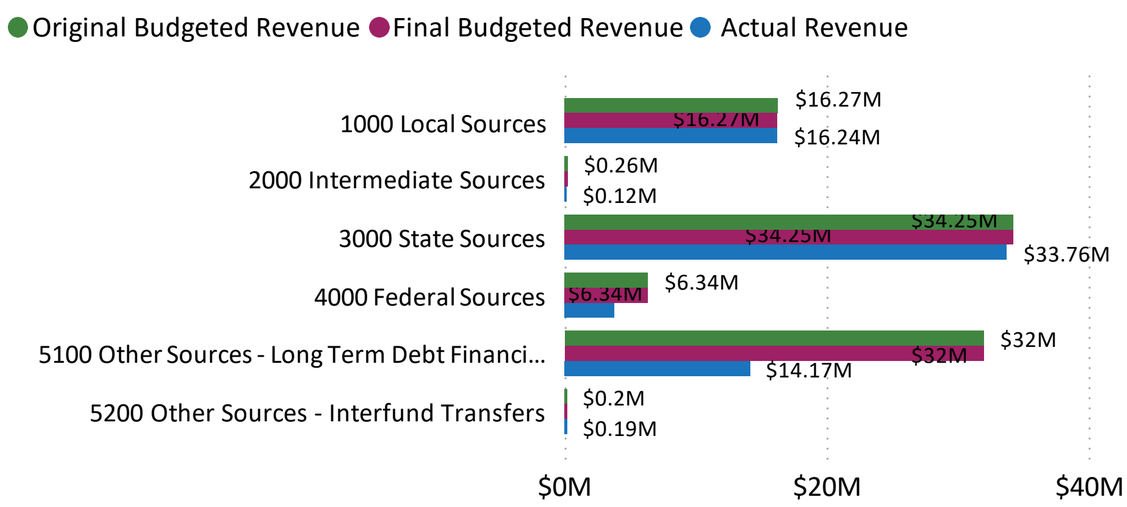
Expenditure Function by Fund



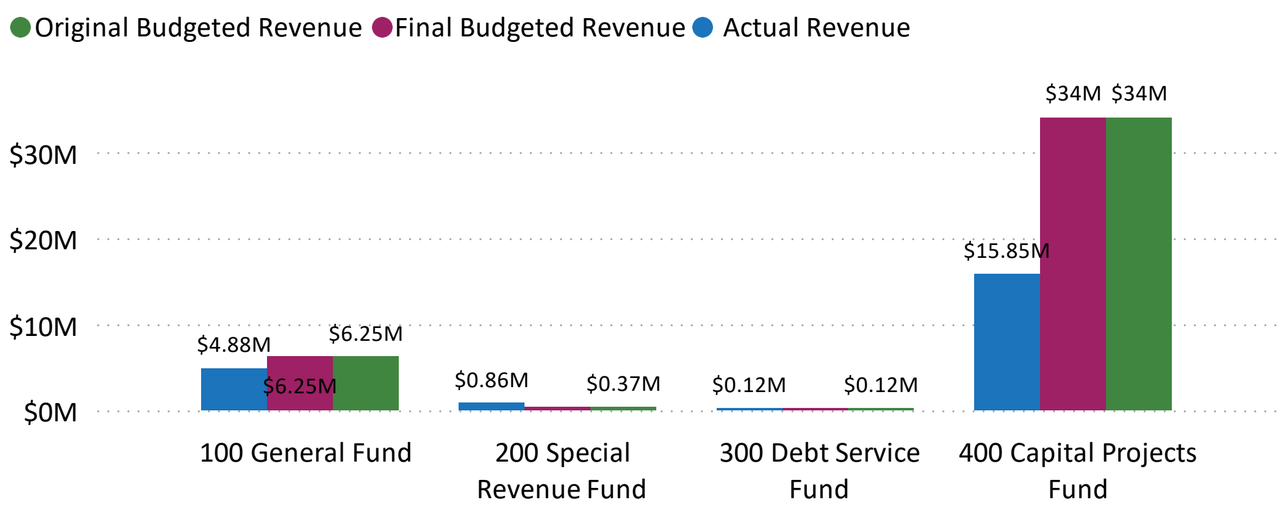
Budget to Actuals

2190 Dallas SD 2

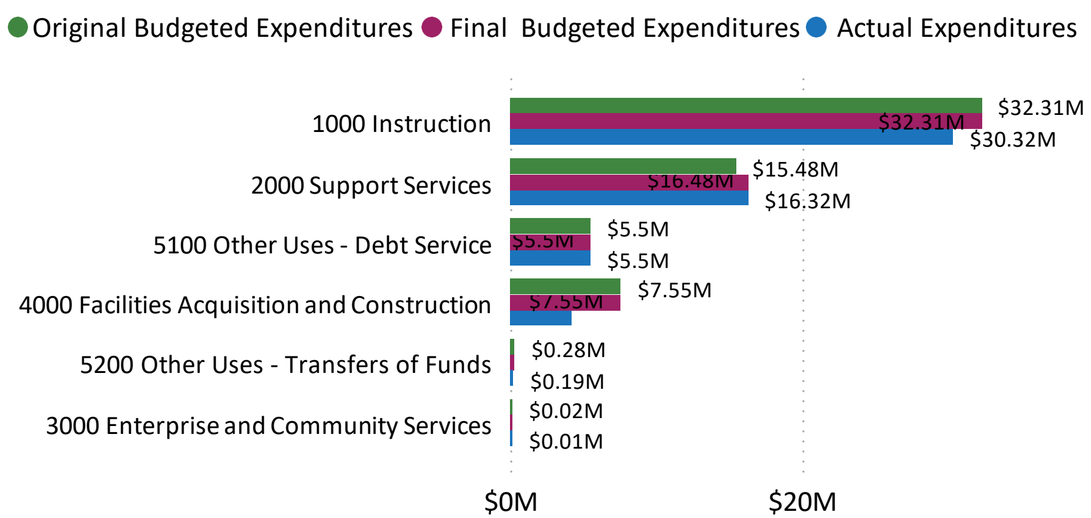
Revenue by Source/Function



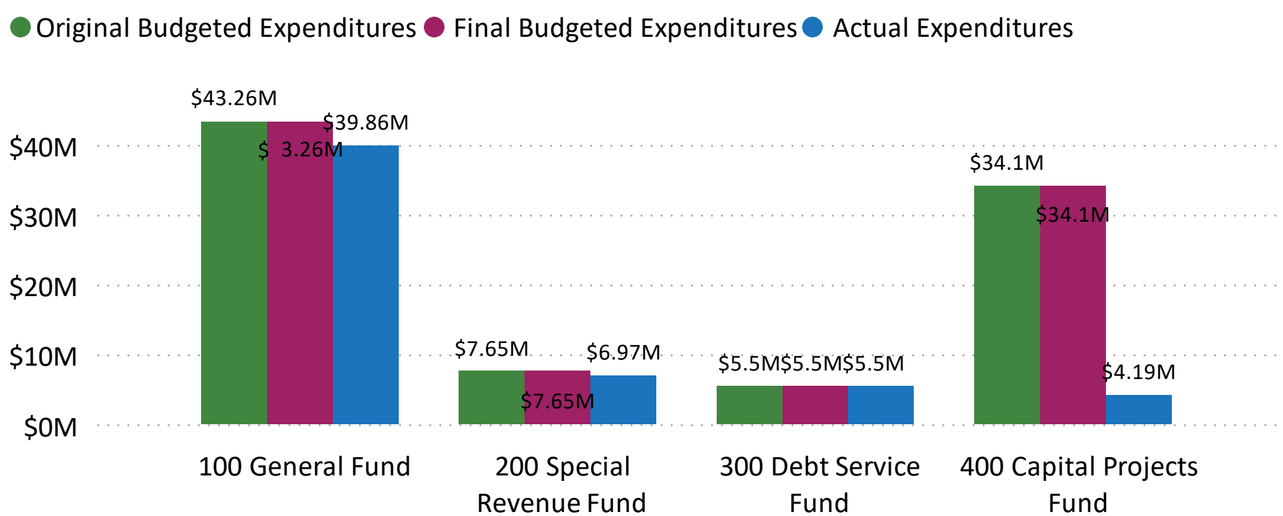
Revenue Source by Fund



Expenditure by Source/Function



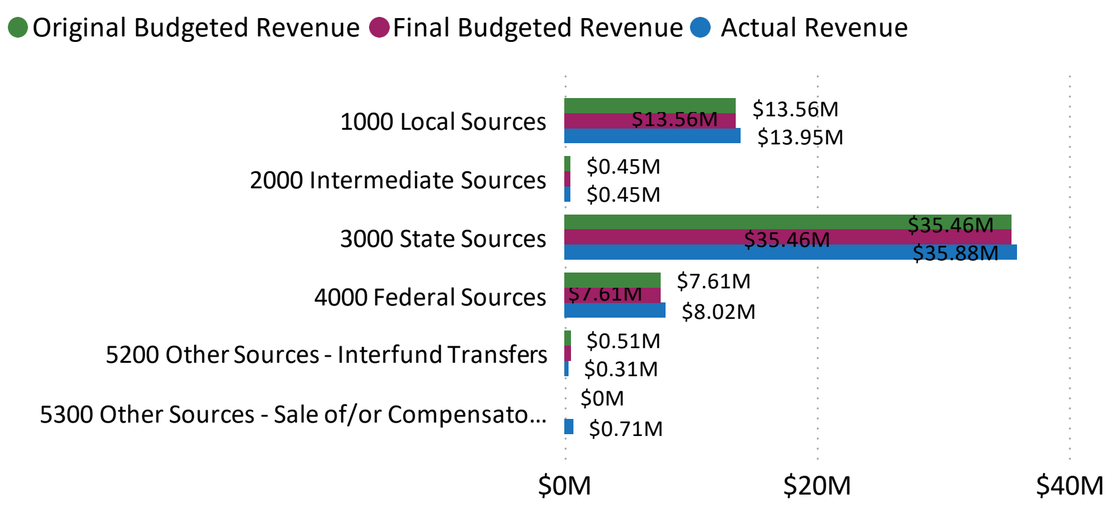
Expenditure Function by Fund



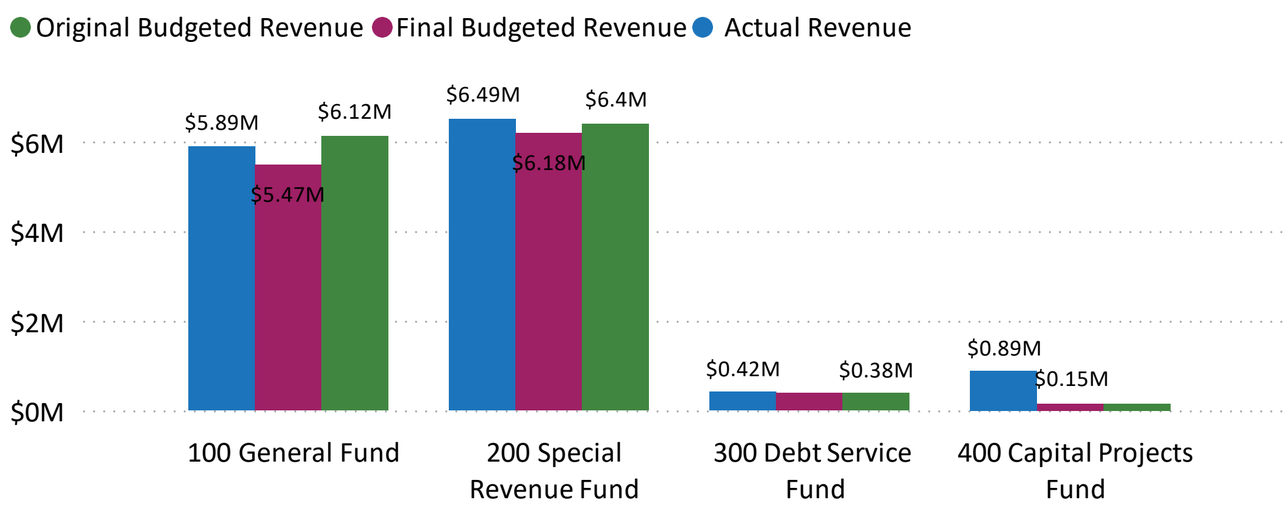
Budget to Actuals

2191 Central SD 13J

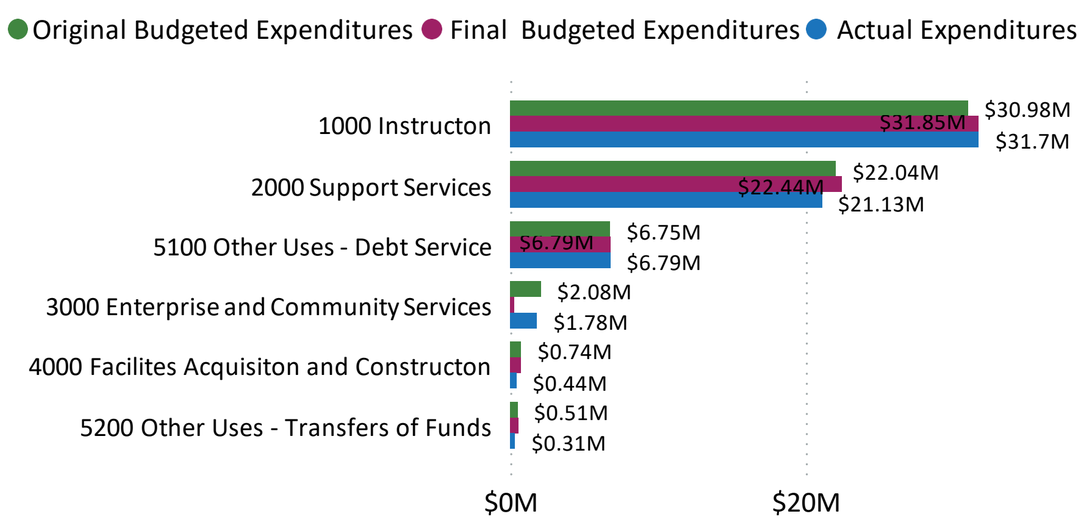
Revenue by Source/Function



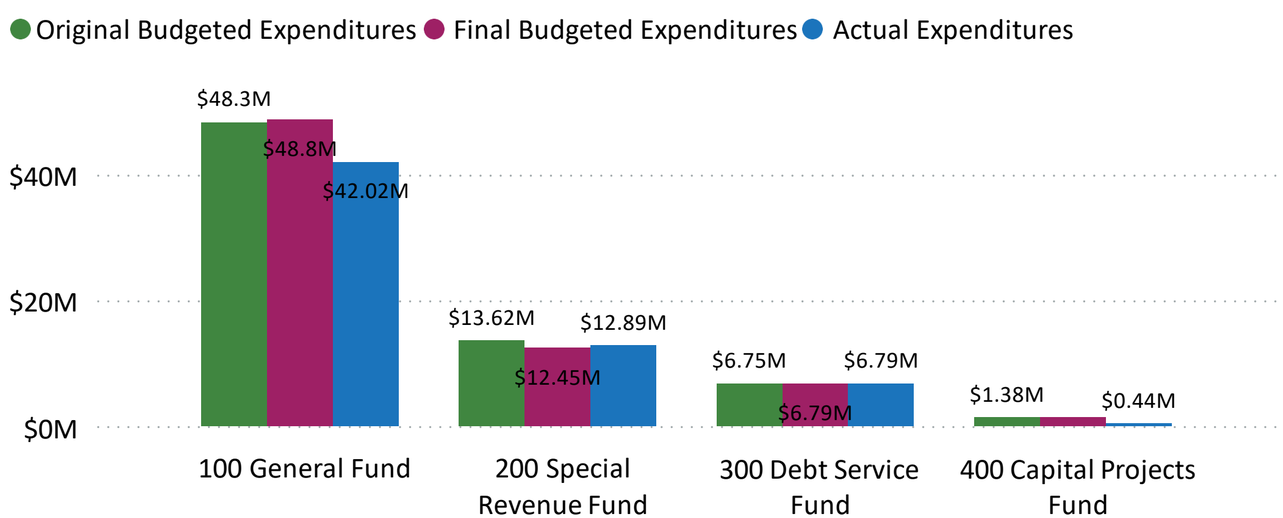
Revenue Source by Fund



Expenditure by Source/Function



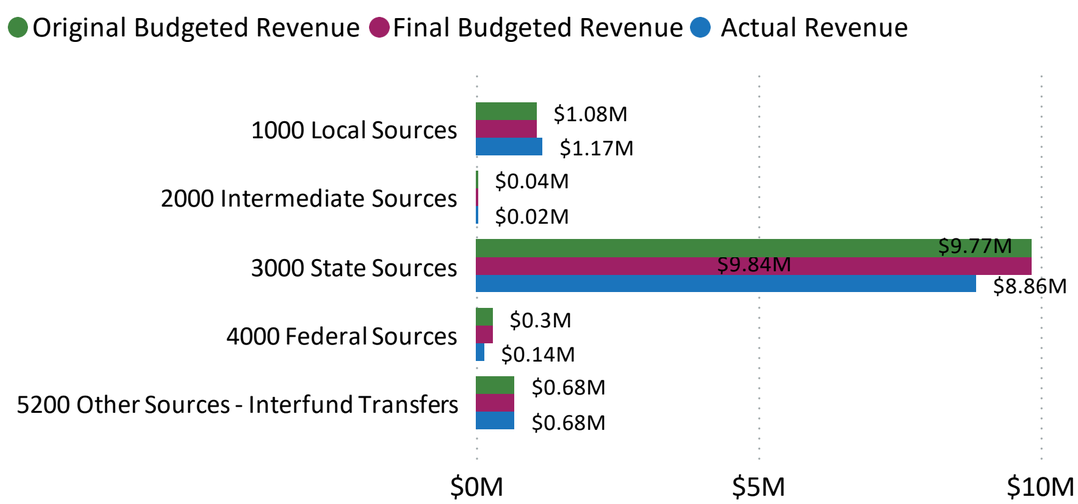
Expenditure Function by Fund



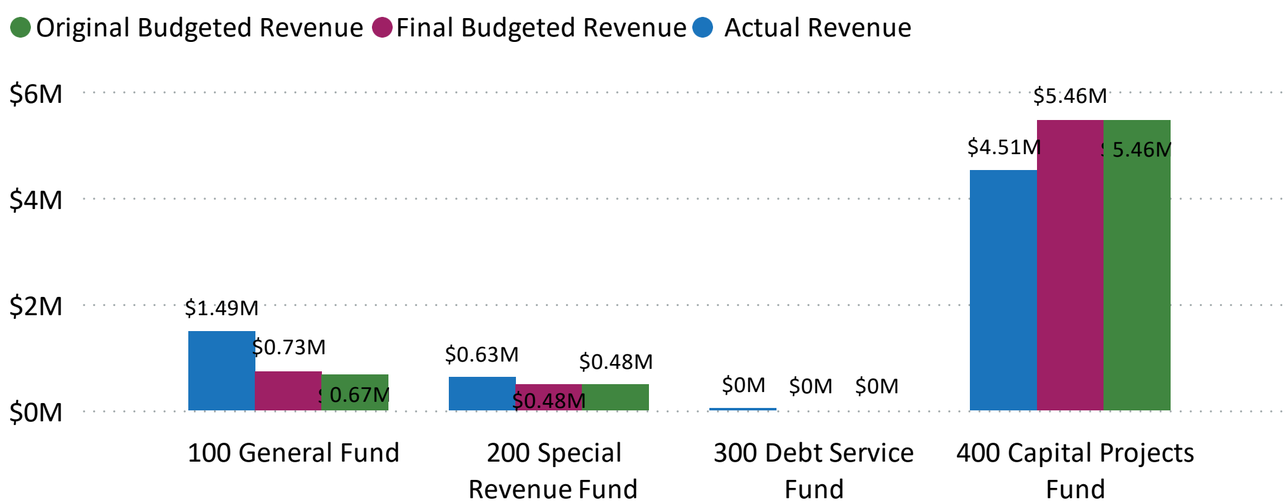
Budget to Actuals

2192 Perrydale SD 21

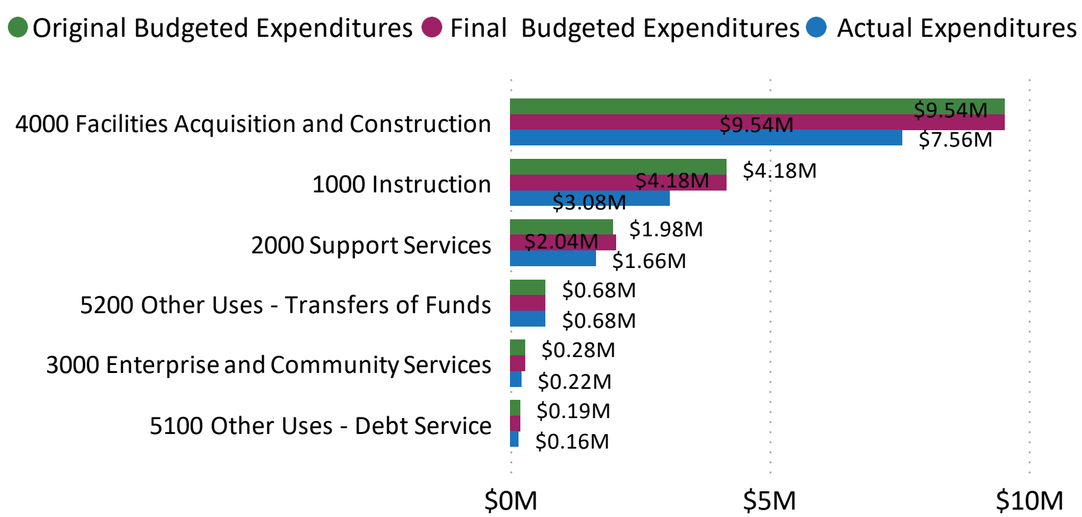
Revenue by Source/Function



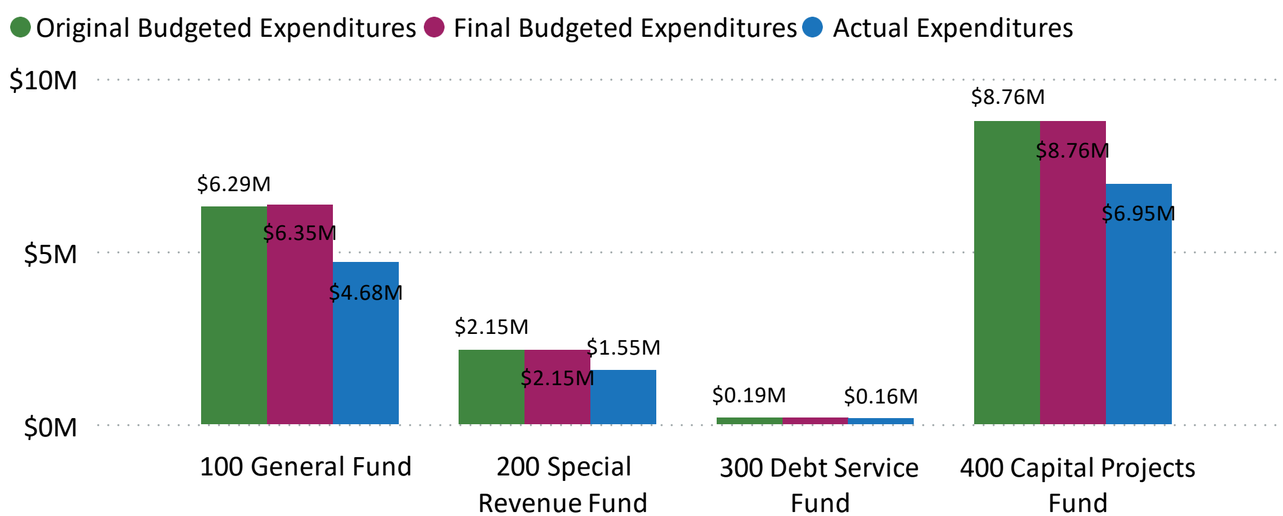
Revenue Source by Fund



Expenditure by Source/Function



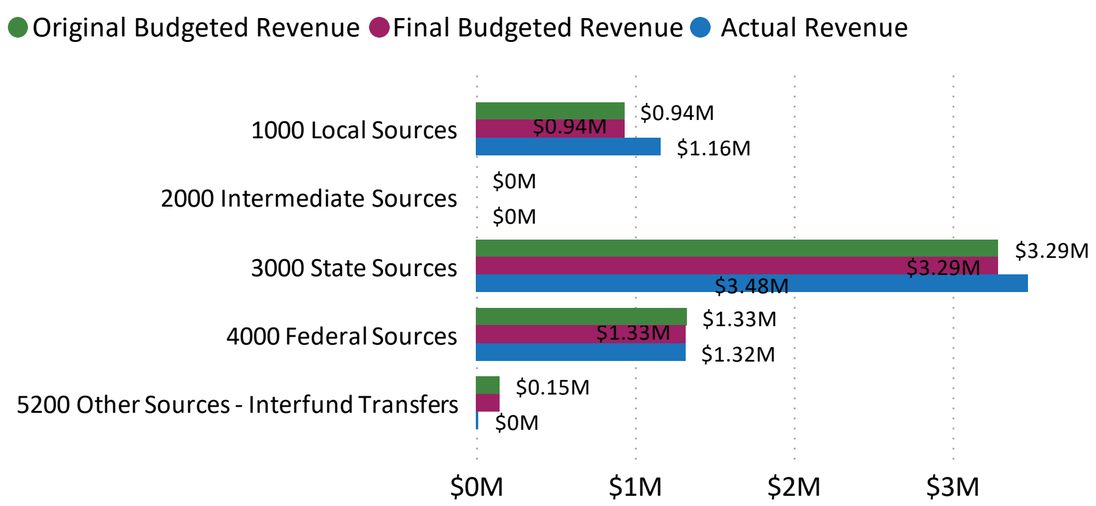
Expenditure Function by Fund



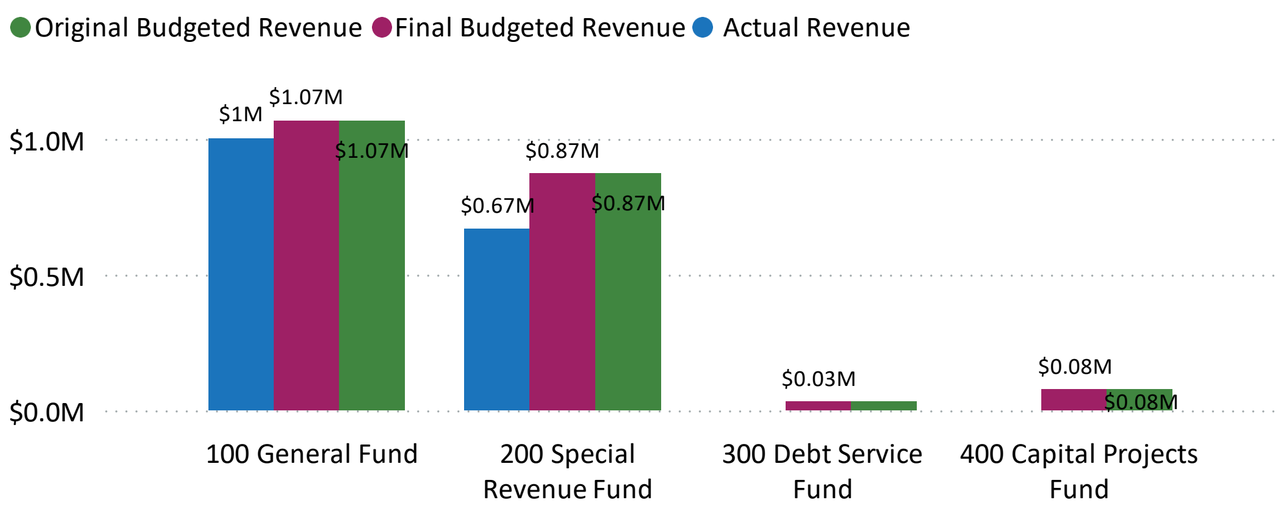
Budget to Actuals

2193 Falls City SD 57

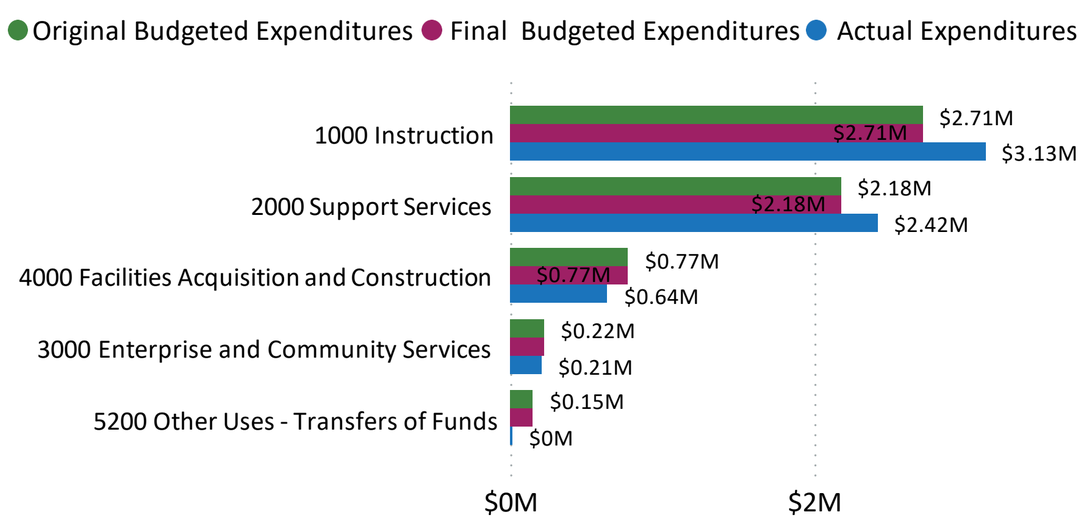
Revenue by Source/Function



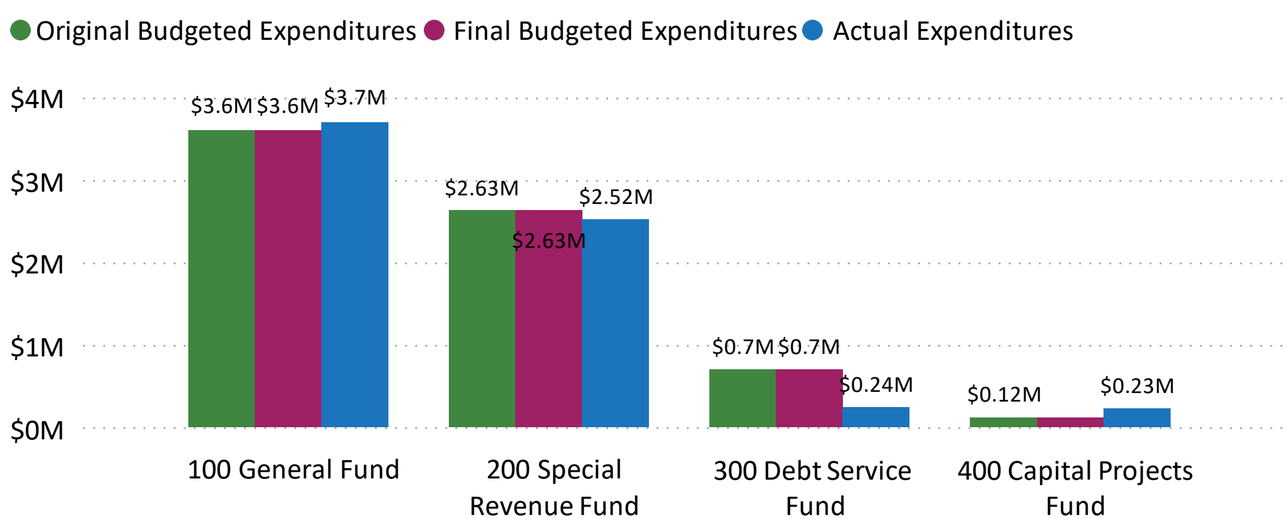
Revenue Source by Fund



Expenditure by Source/Function



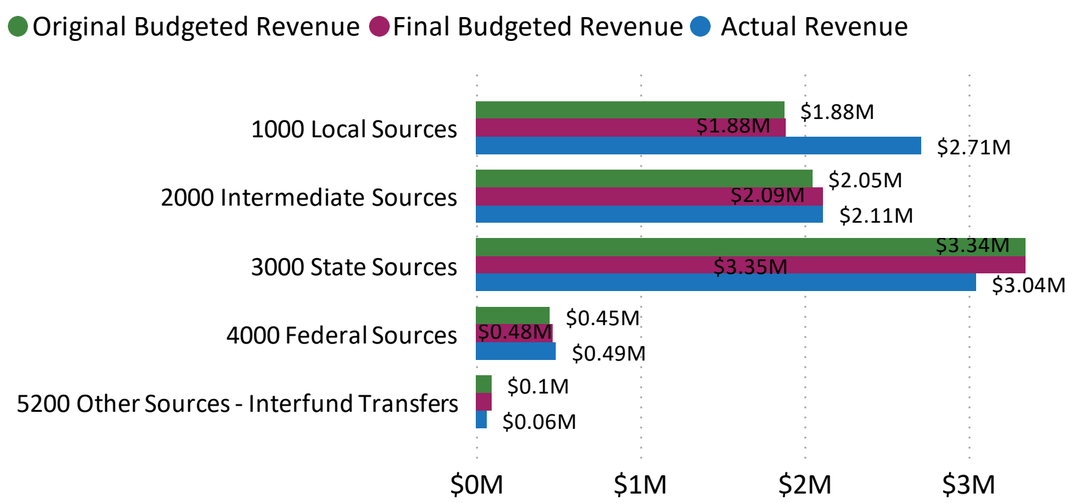
Expenditure Function by Fund



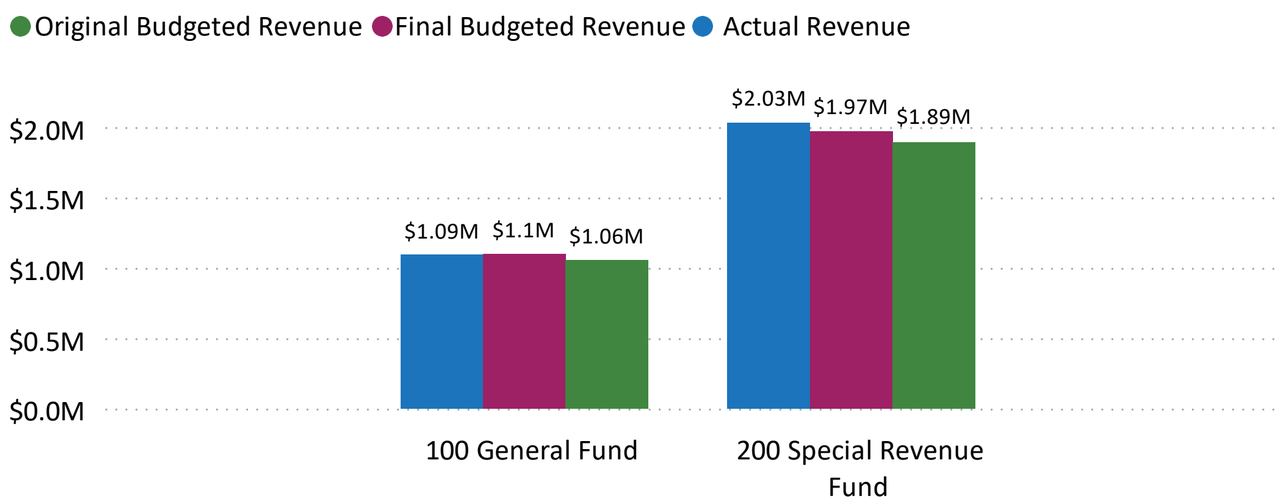
Budget to Actuals

2195 Sherman County SD

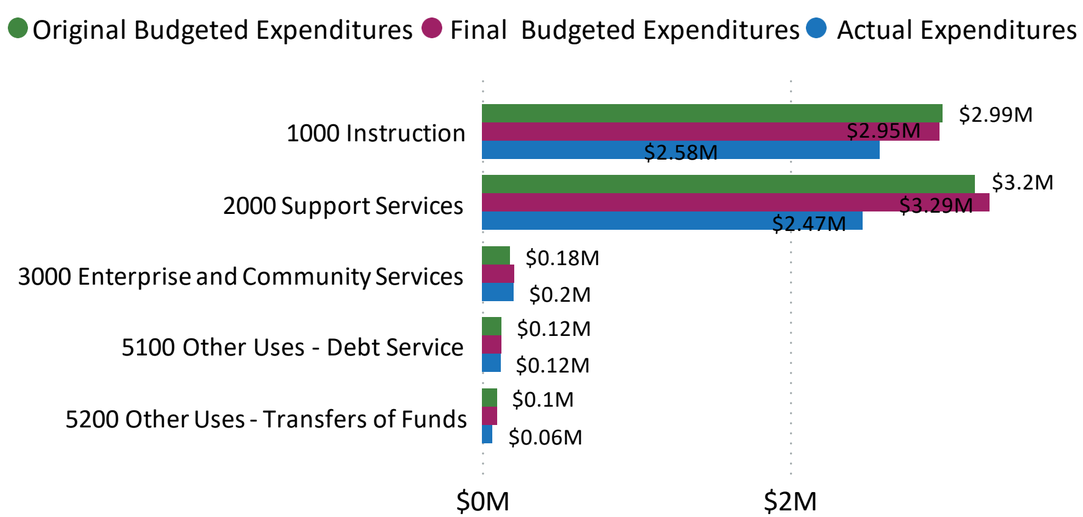
Revenue by Source/Function



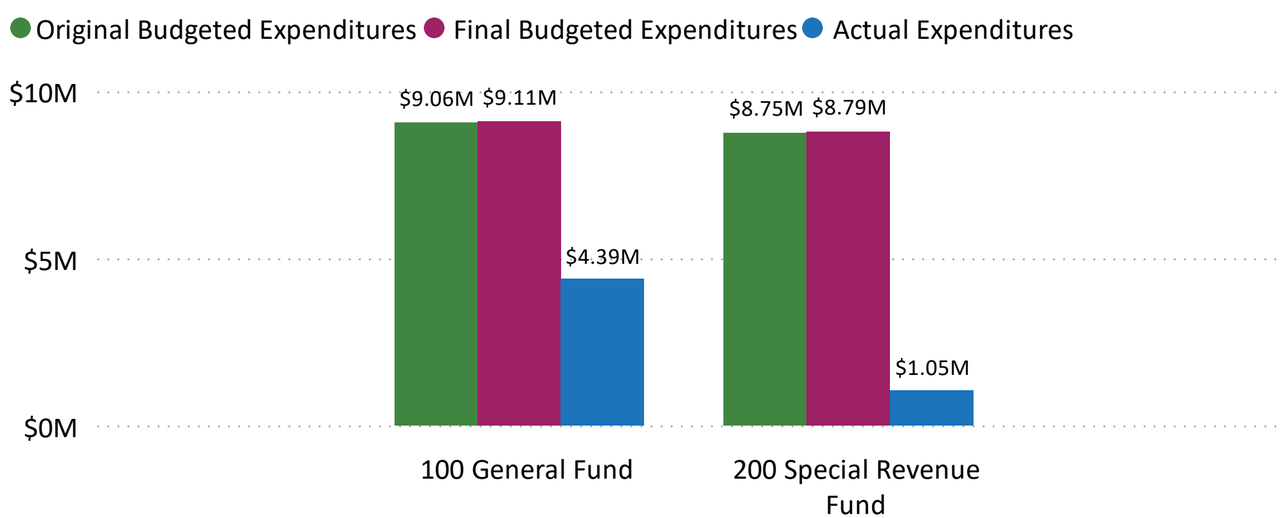
Revenue Source by Fund



Expenditure by Source/Function



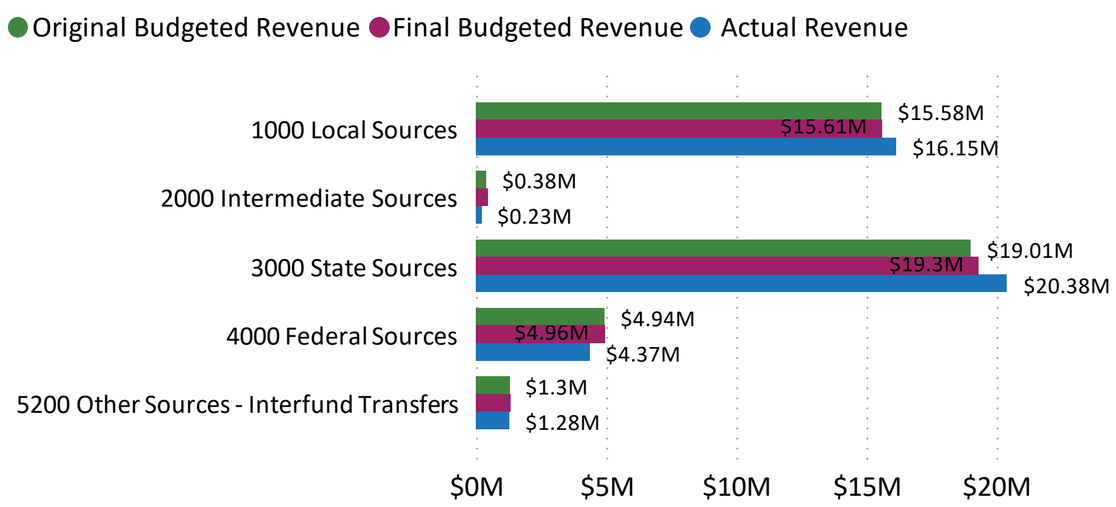
Expenditure Function by Fund



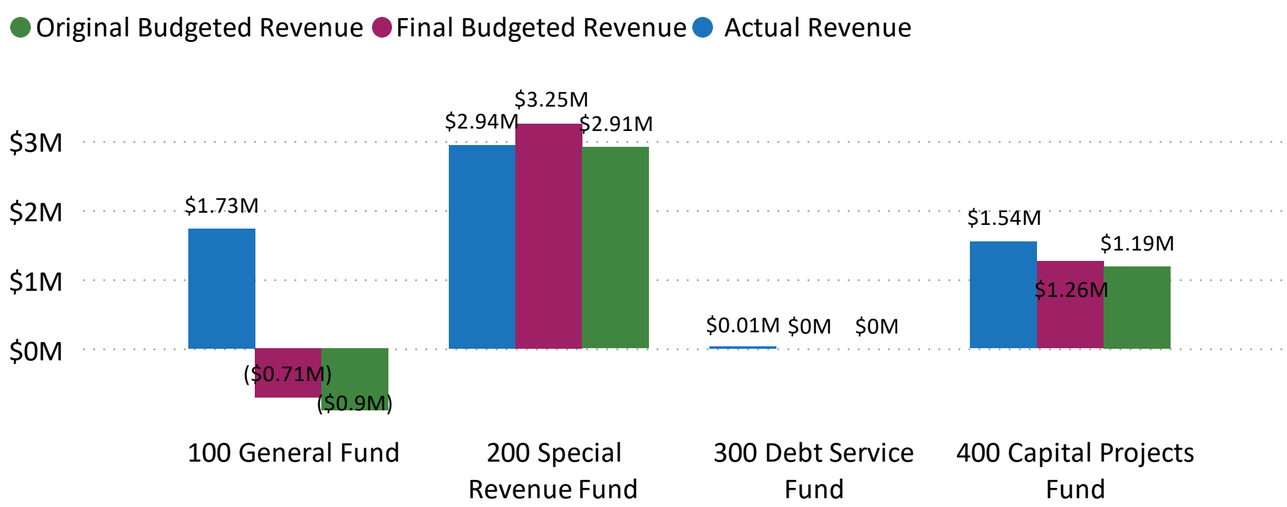
Budget to Actuals

2197 Tillamook SD 9

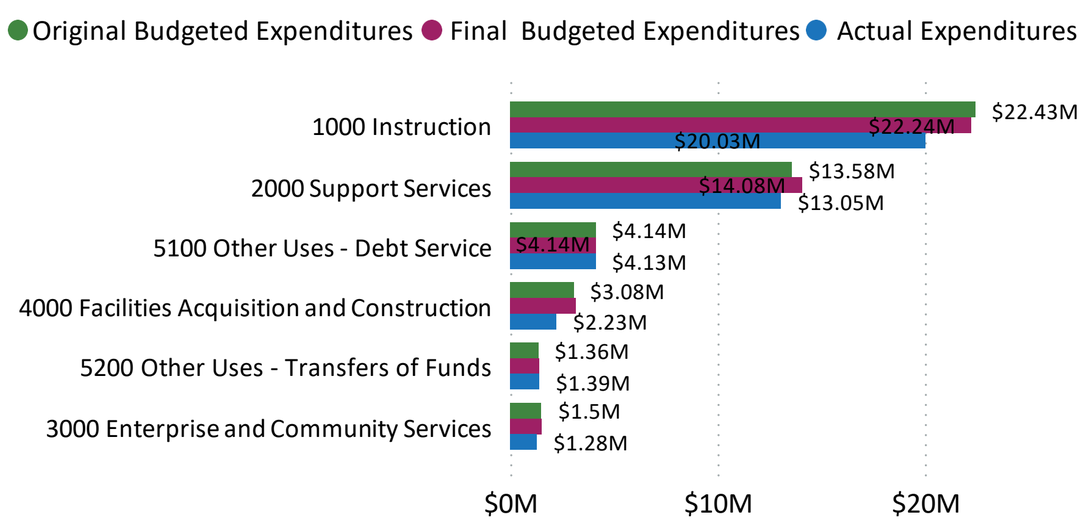
Revenue by Source/Function



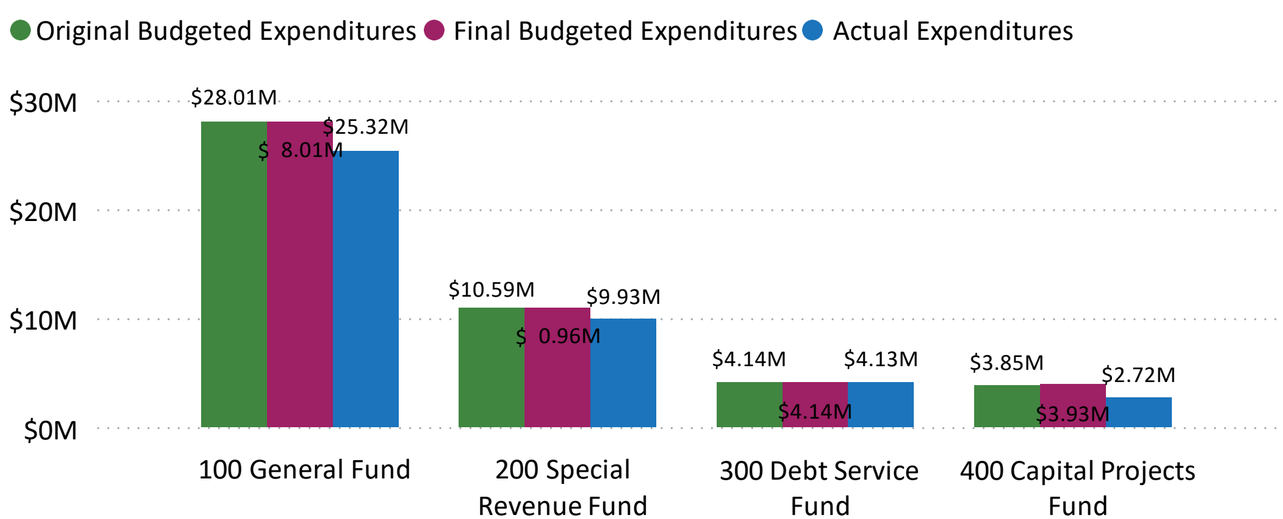
Revenue Source by Fund



Expenditure by Source/Function



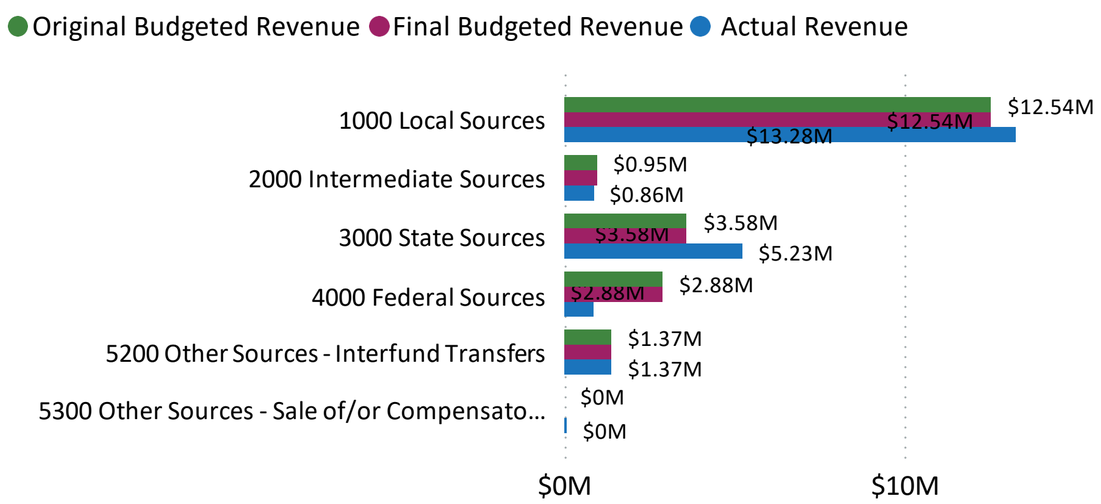
Expenditure Function by Fund



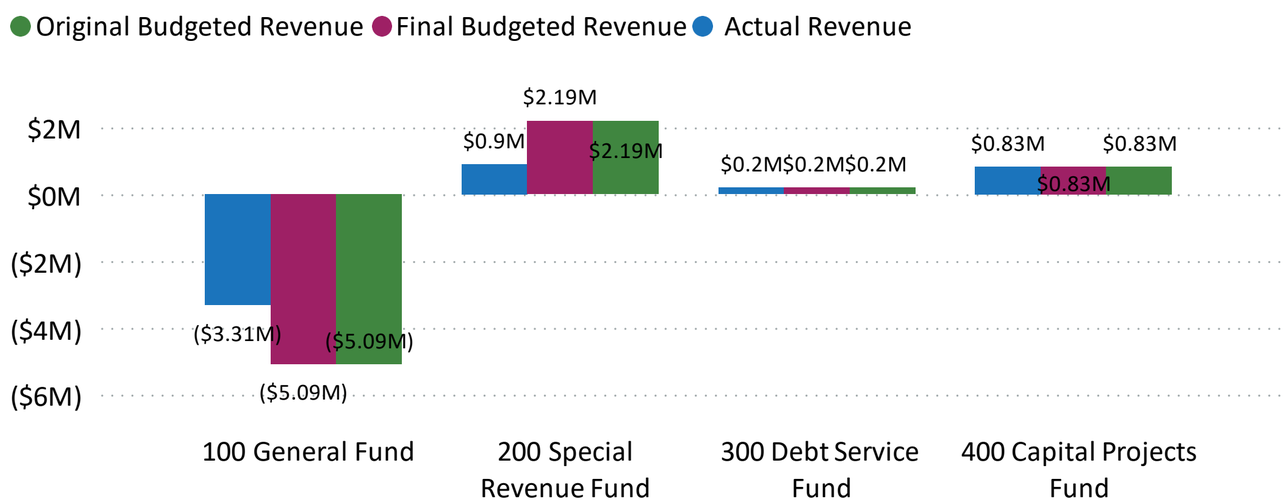
Budget to Actuals

2198 Neah-Kah-Nie SD 56

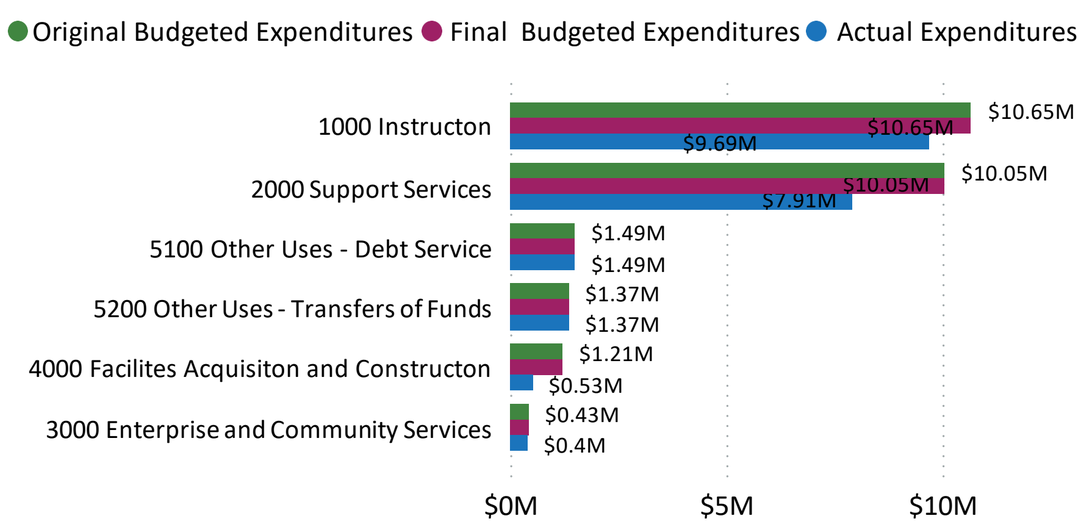
Revenue by Source/Function



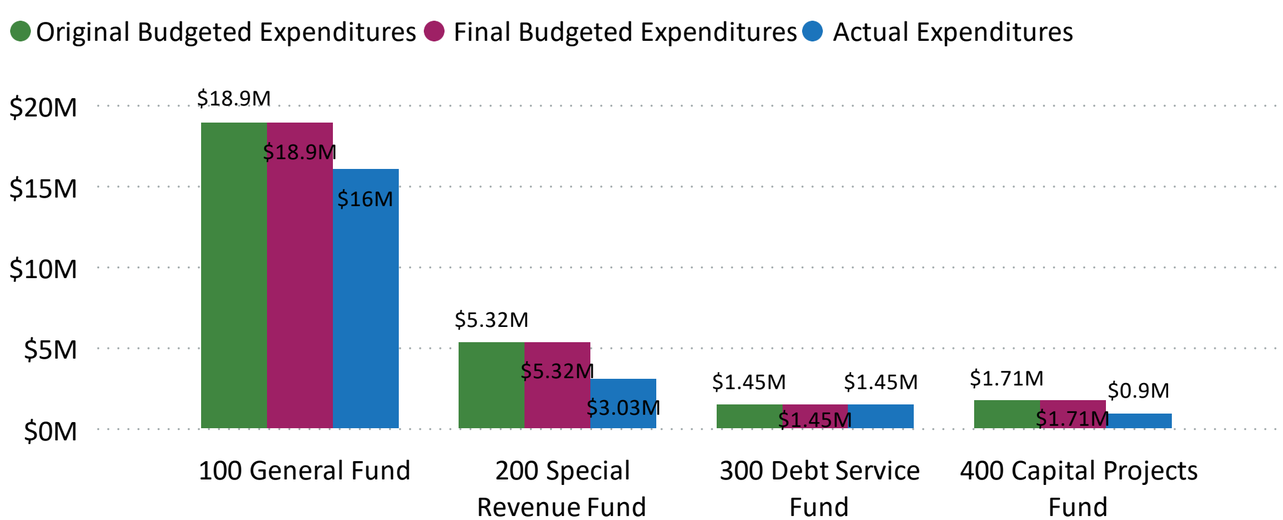
Revenue Source by Fund



Expenditure by Source/Function



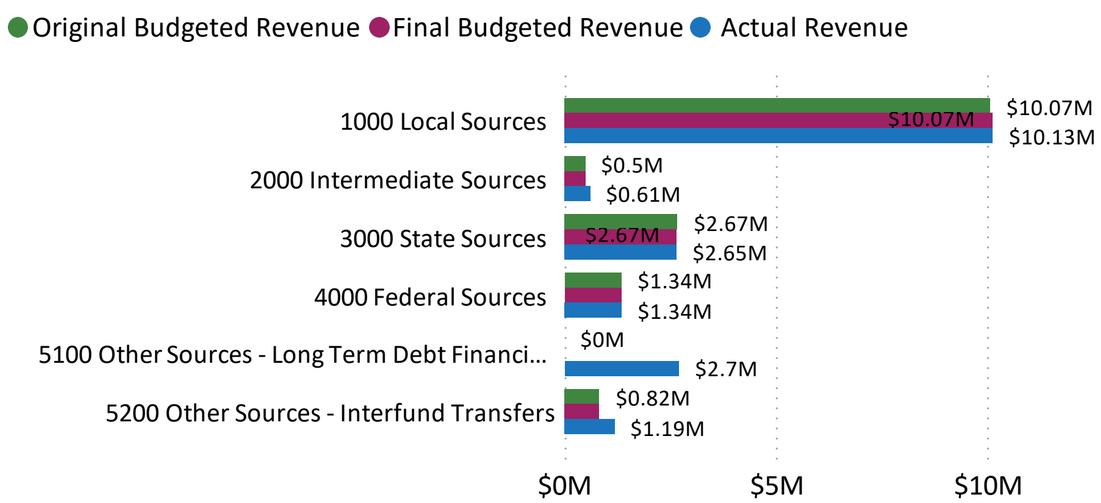
Expenditure Function by Fund



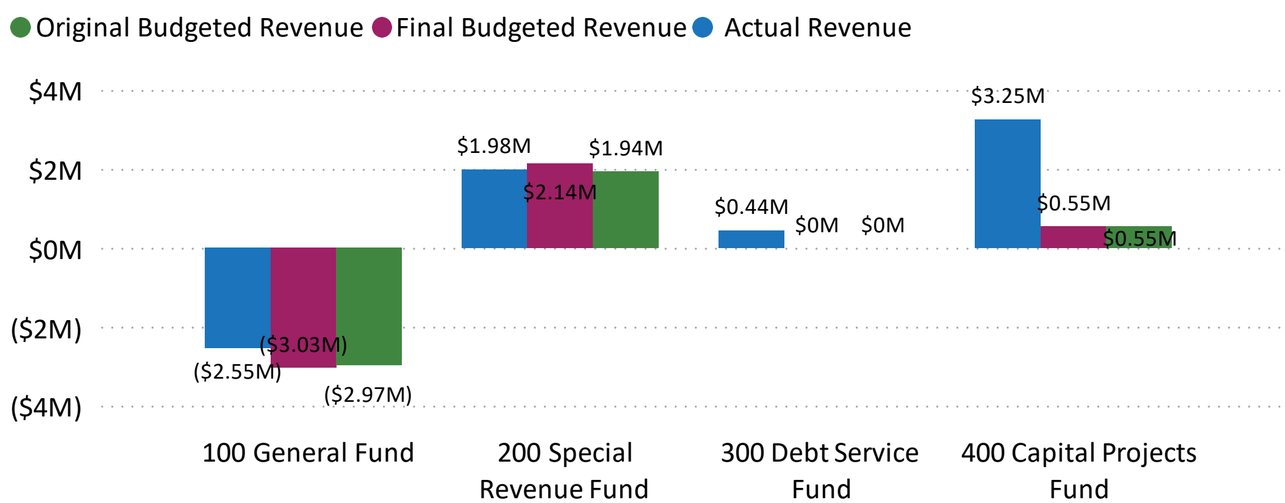
Budget to Actuals

2199 Nestucca Valley SD 101

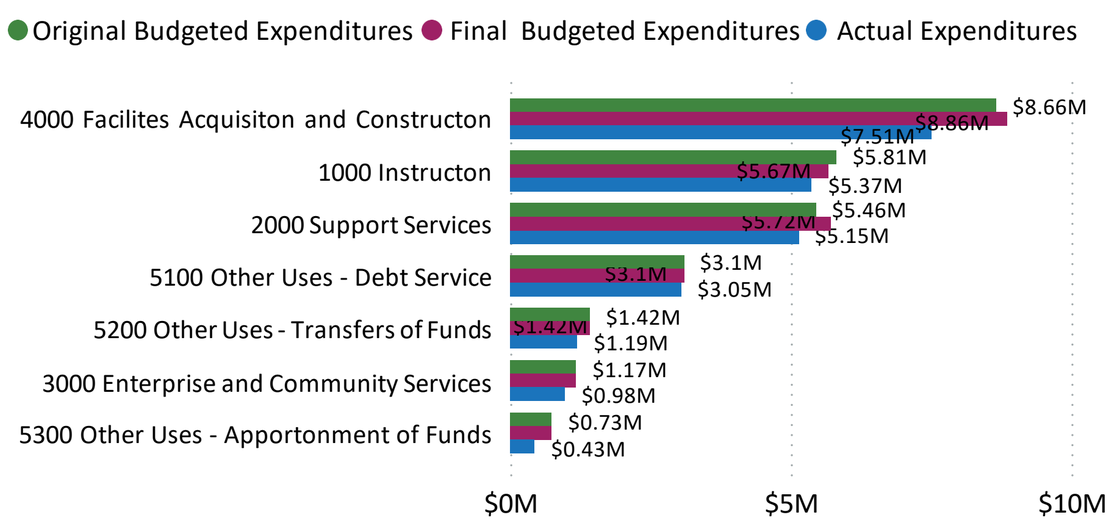
Revenue by Source/Function



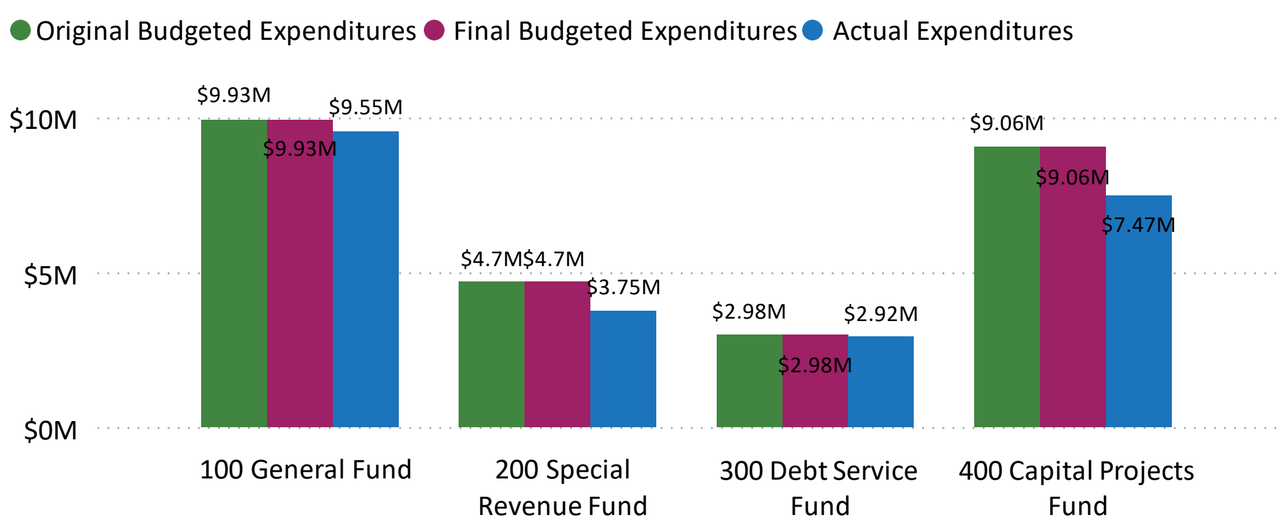
Revenue Source by Fund



Expenditure by Source/Function



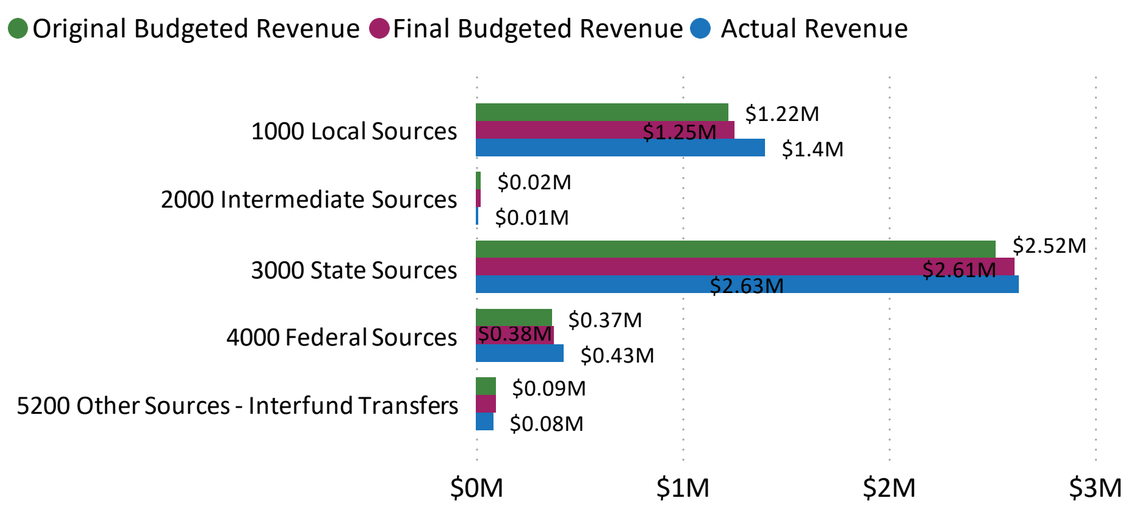
Expenditure Function by Fund



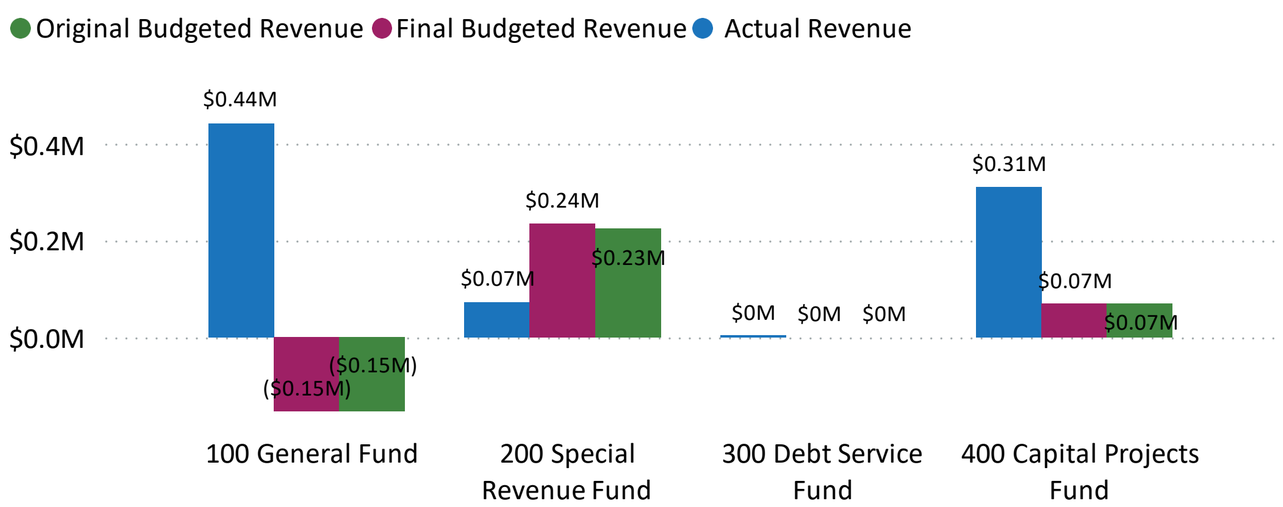
Budget to Actuals

2201 Helix SD 1

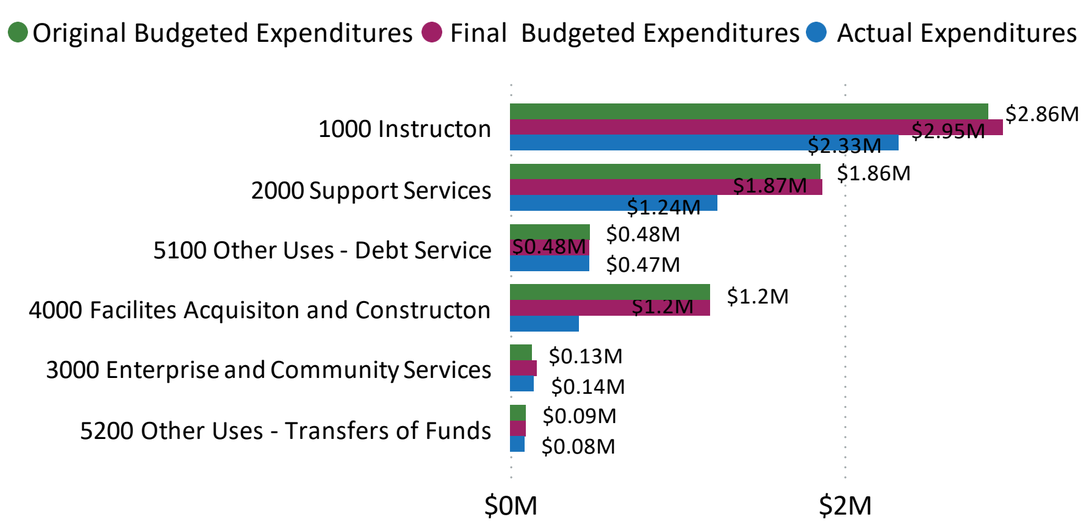
Revenue by Source/Function



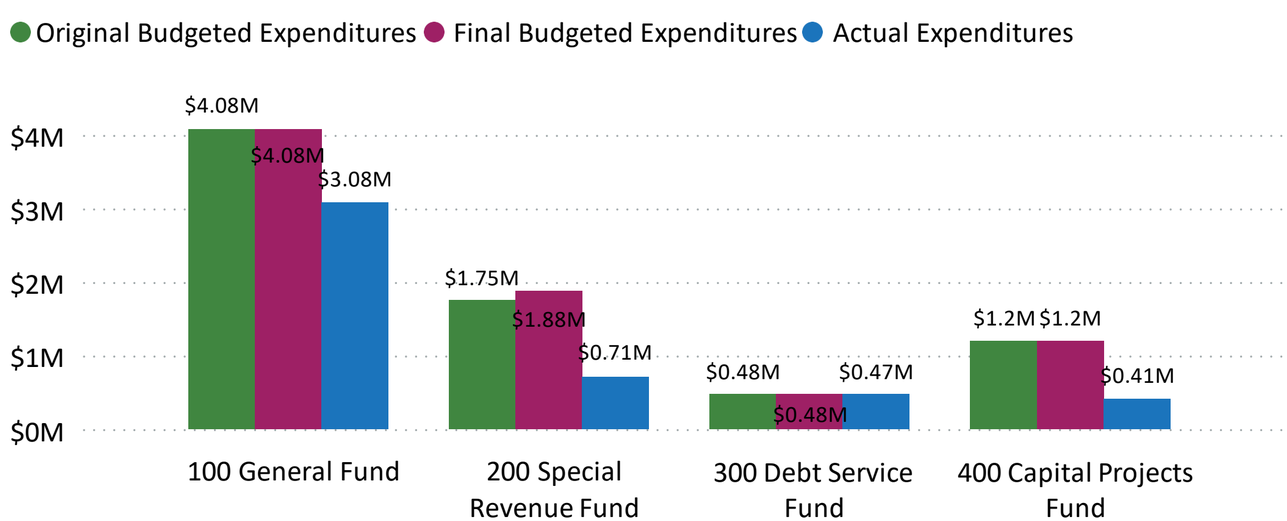
Revenue Source by Fund



Expenditure by Source/Function



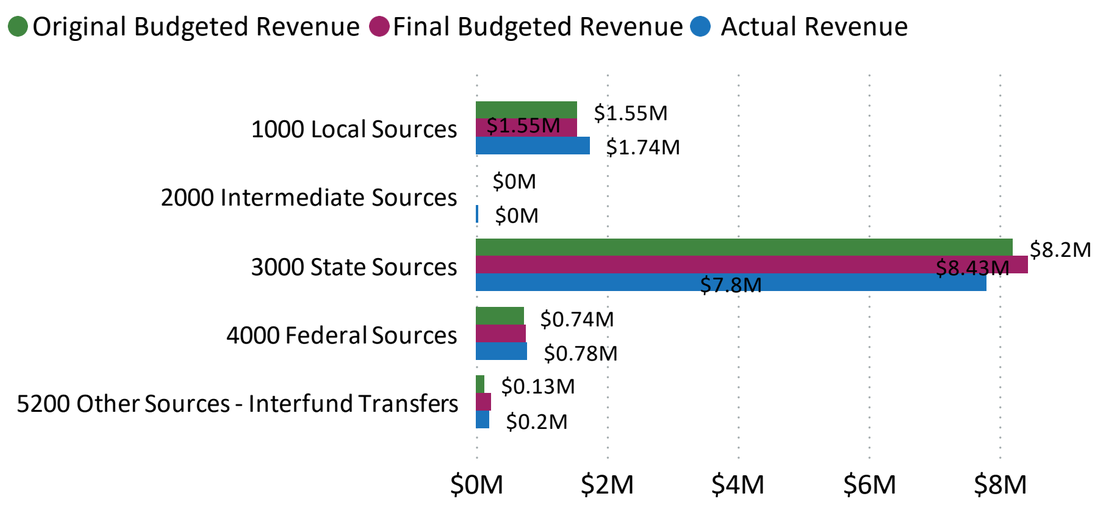
Expenditure Function by Fund



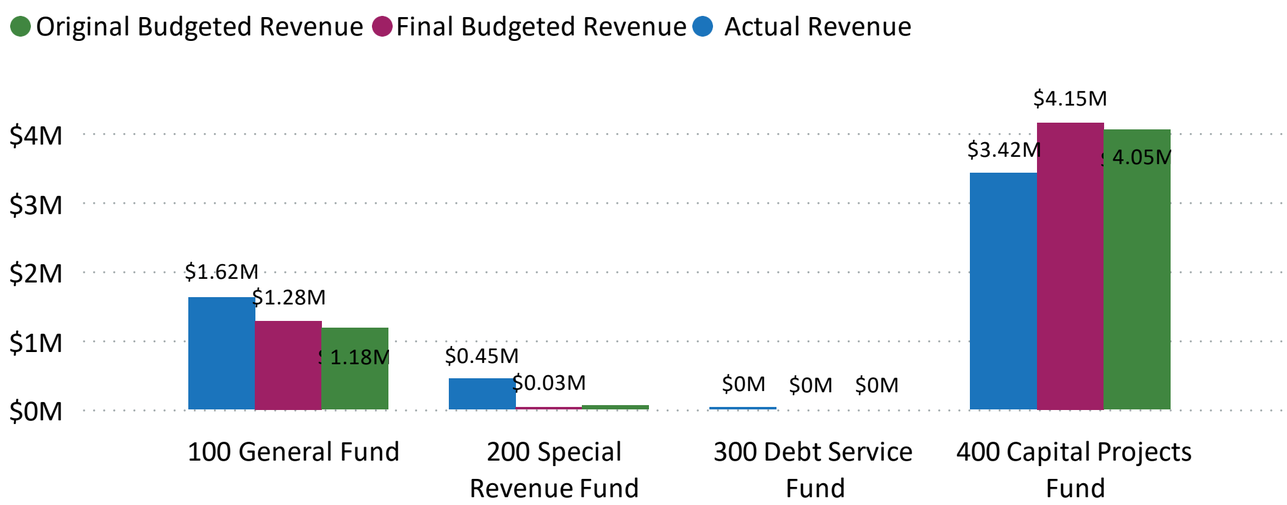
Budget to Actuals

2202 Pilot Rock SD 2

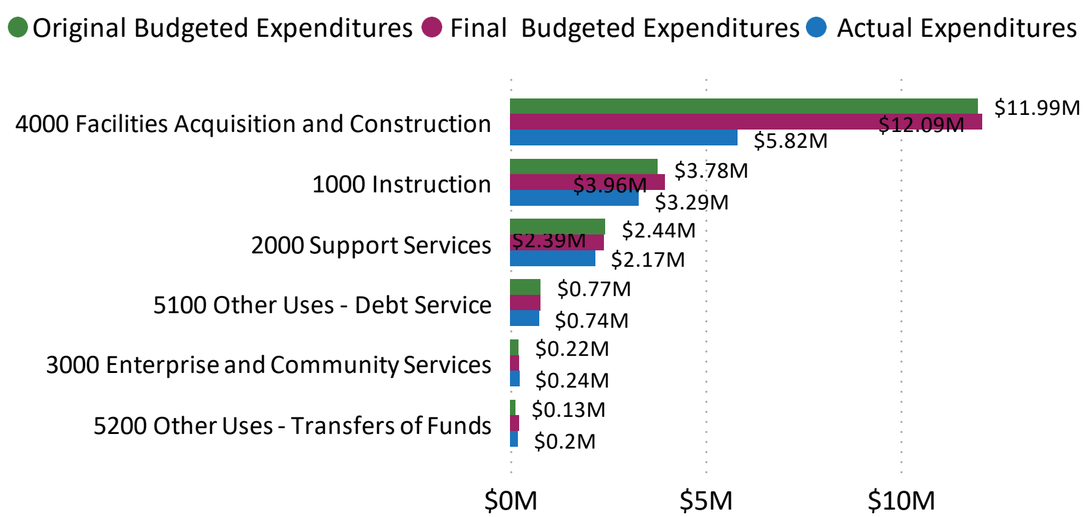
Revenue by Source/Function



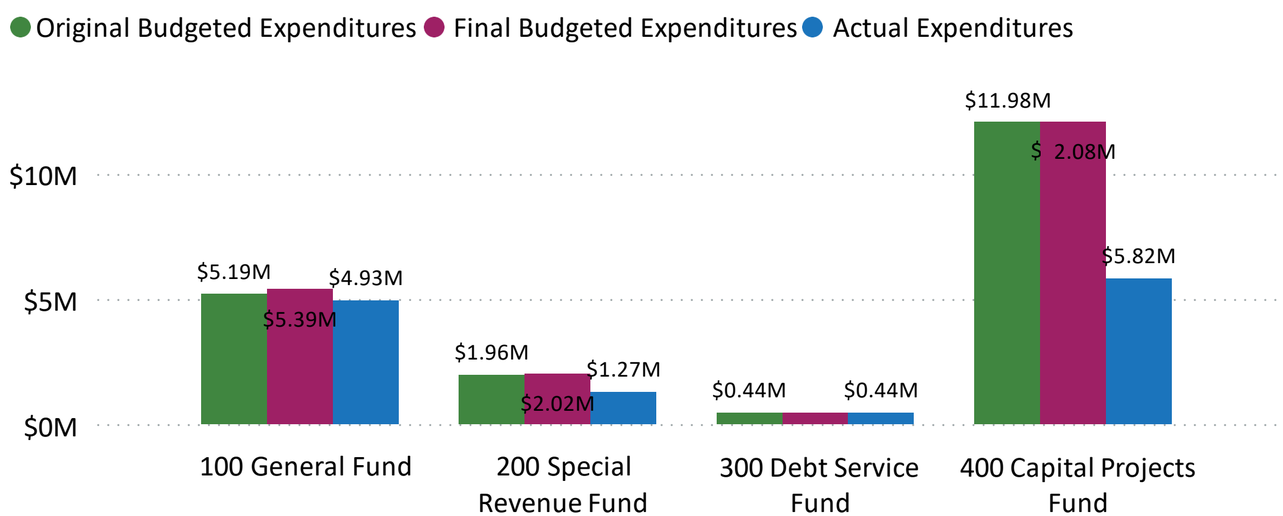
Revenue Source by Fund



Expenditure by Source/Function



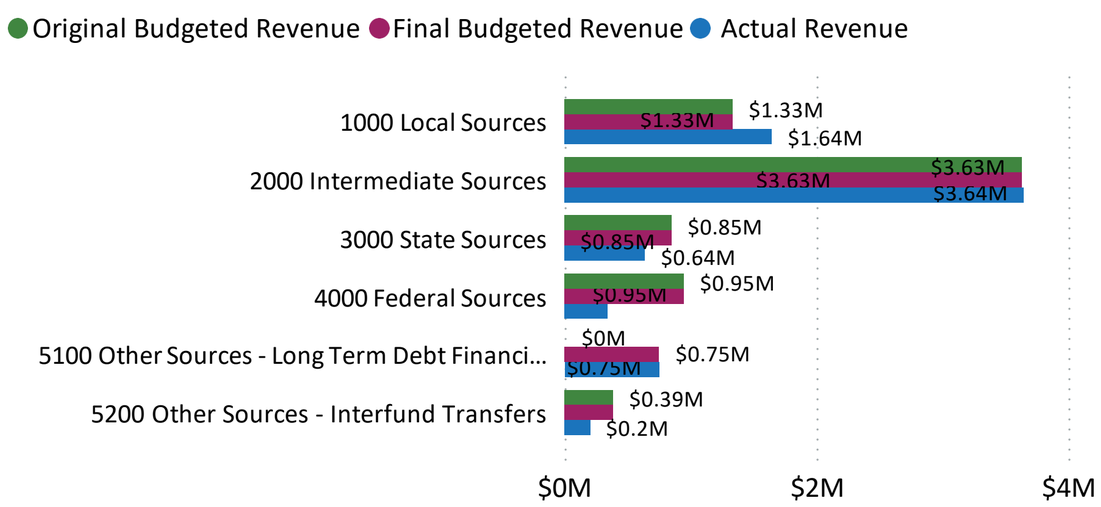
Expenditure Function by Fund



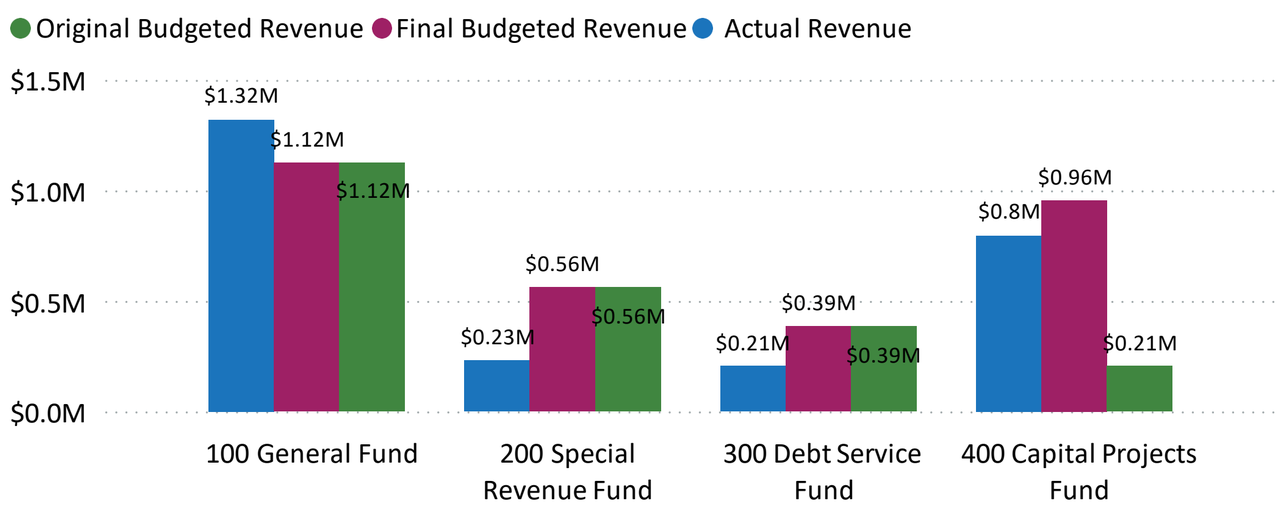
Budget to Actuals

2203 Echo SD 5

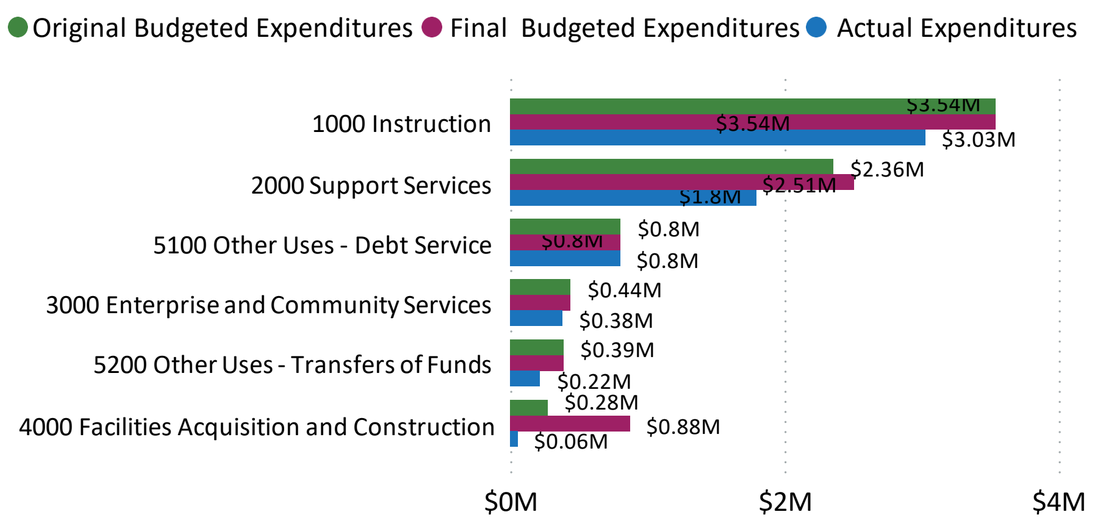
Revenue by Source/Function



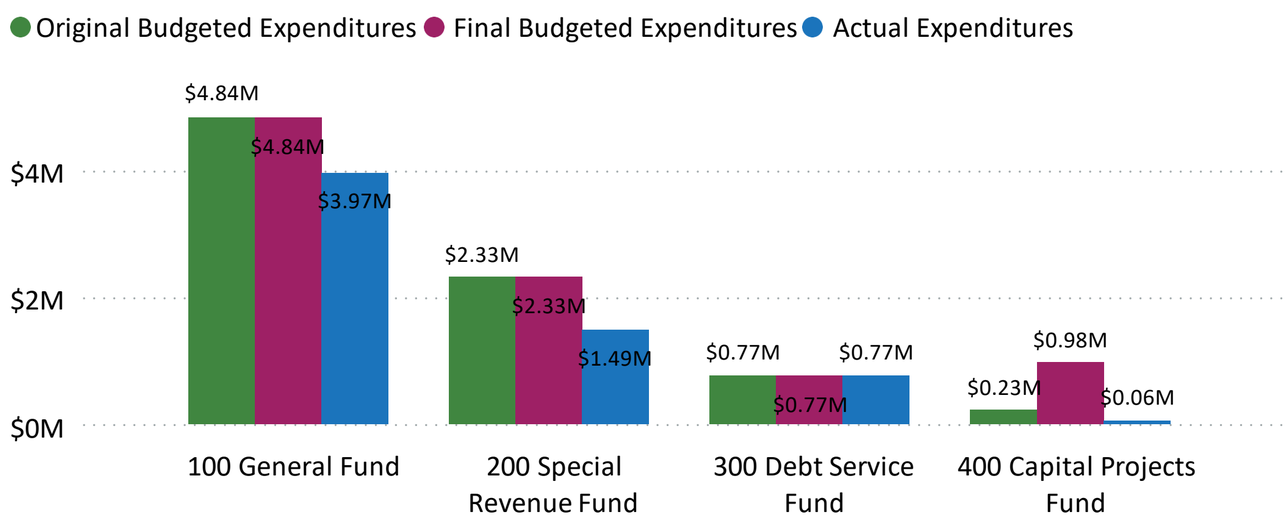
Revenue Source by Fund



Expenditure by Source/Function



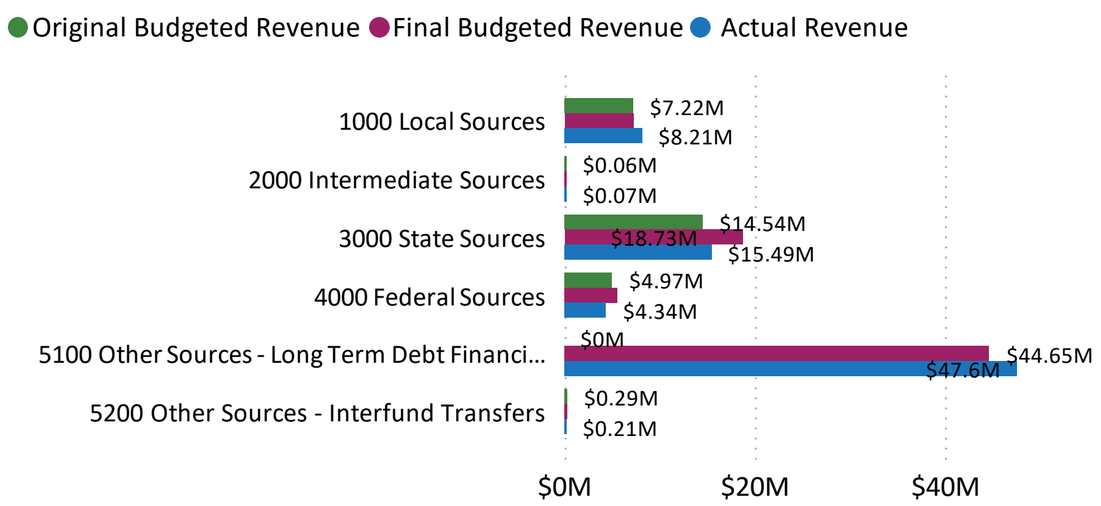
Expenditure Function by Fund



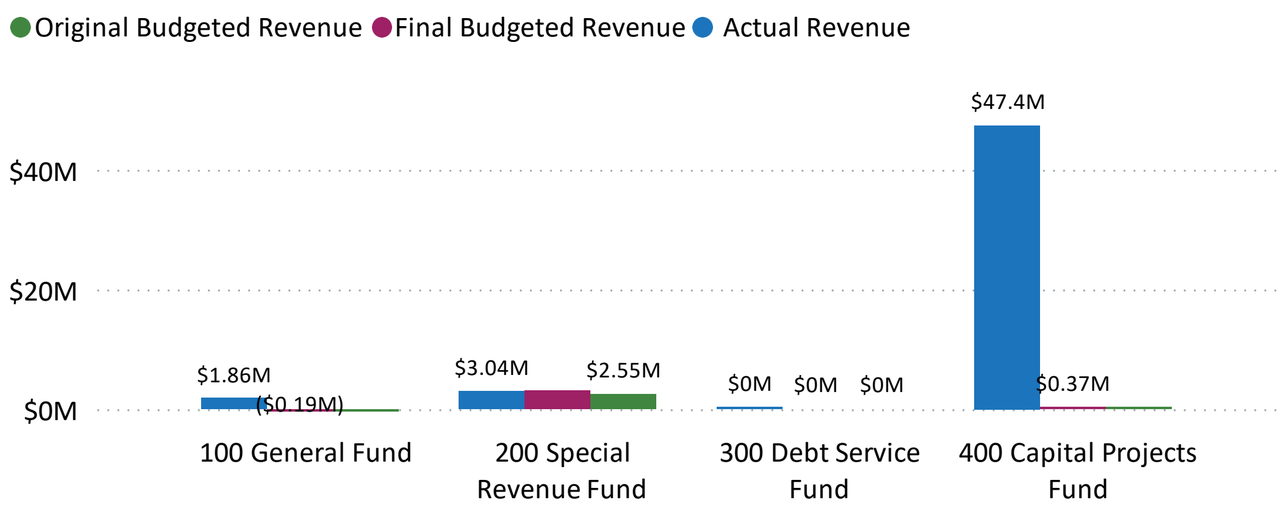
Budget to Actuals

2204 Umatilla SD 6R

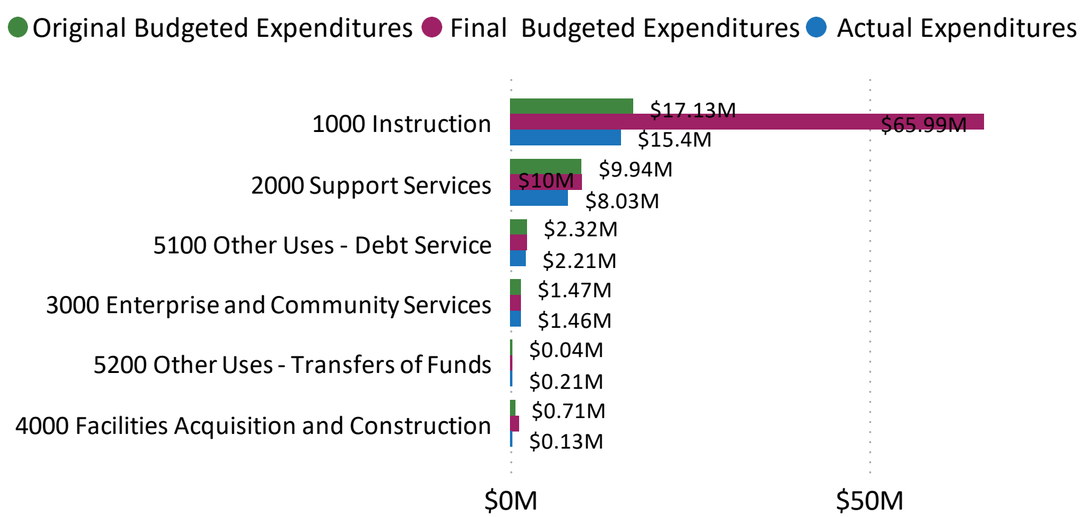
Revenue by Source/Function



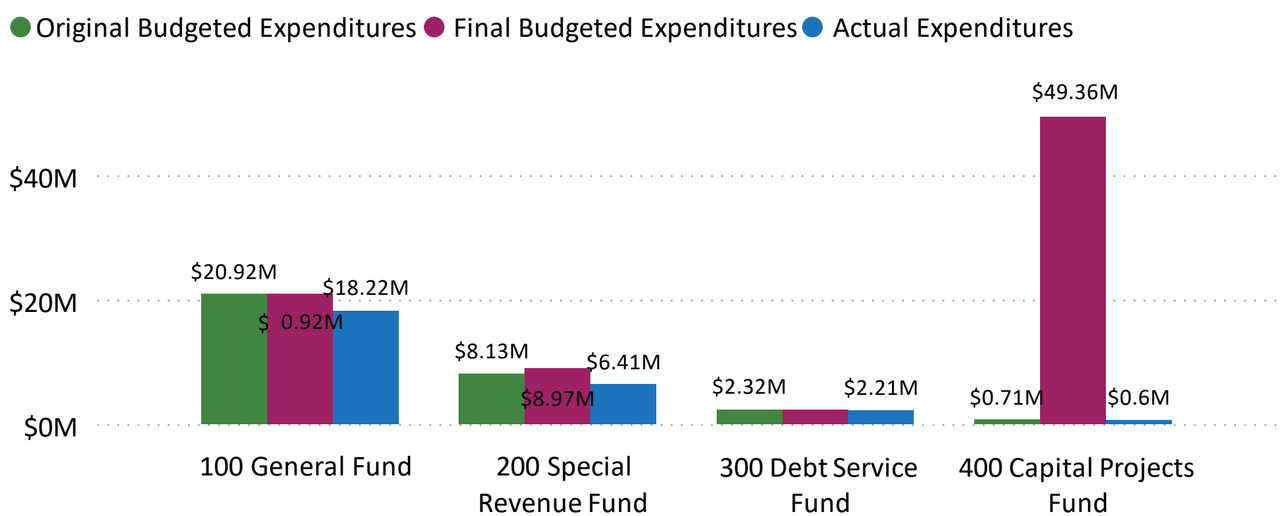
Revenue Source by Fund



Expenditure by Source/Function



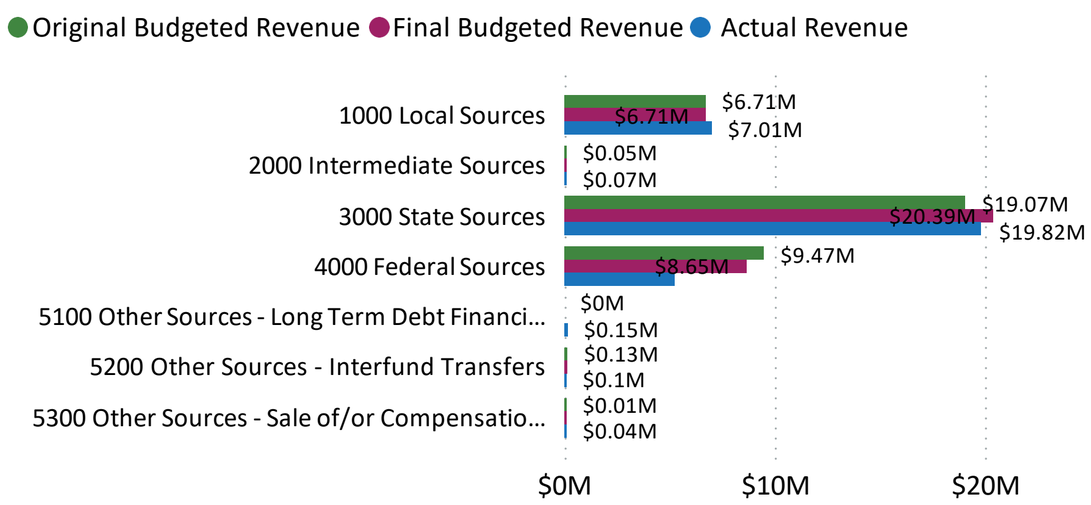
Expenditure Function by Fund



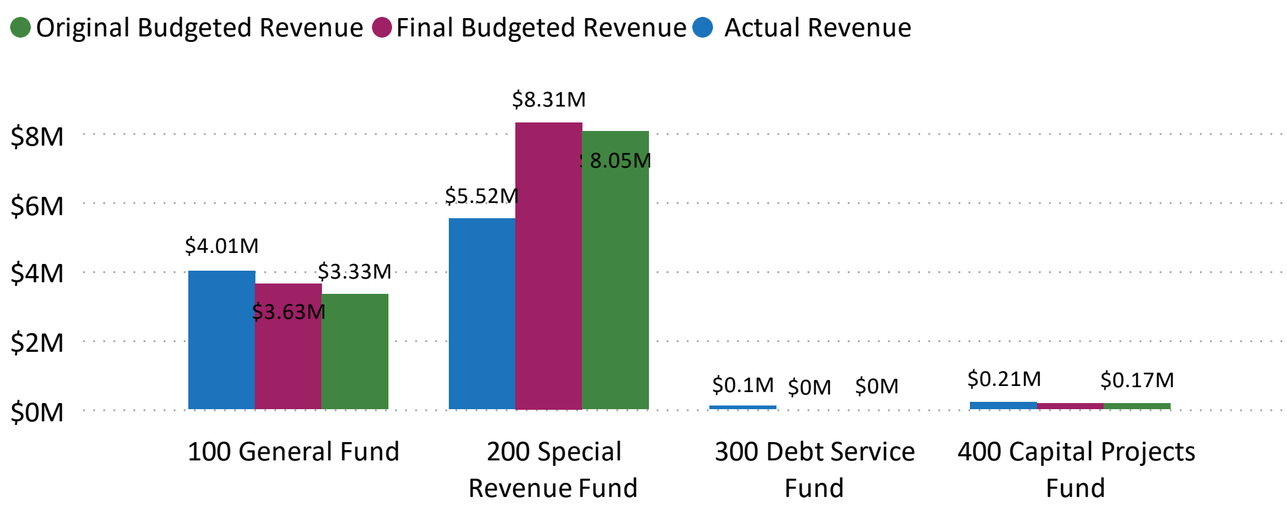
Budget to Actuals

2205 Milton-Freewater Unified SD 7

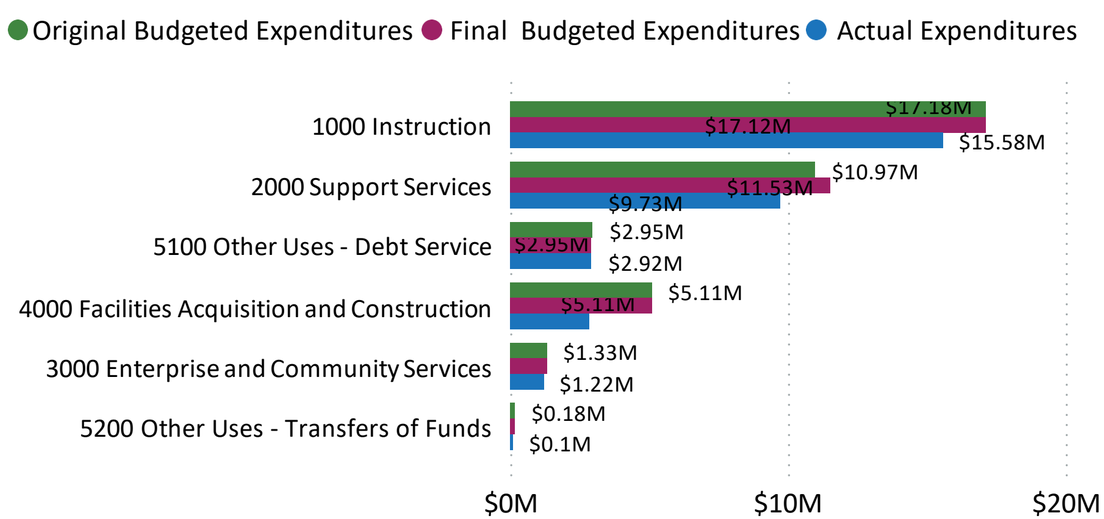
Revenue by Source/Function



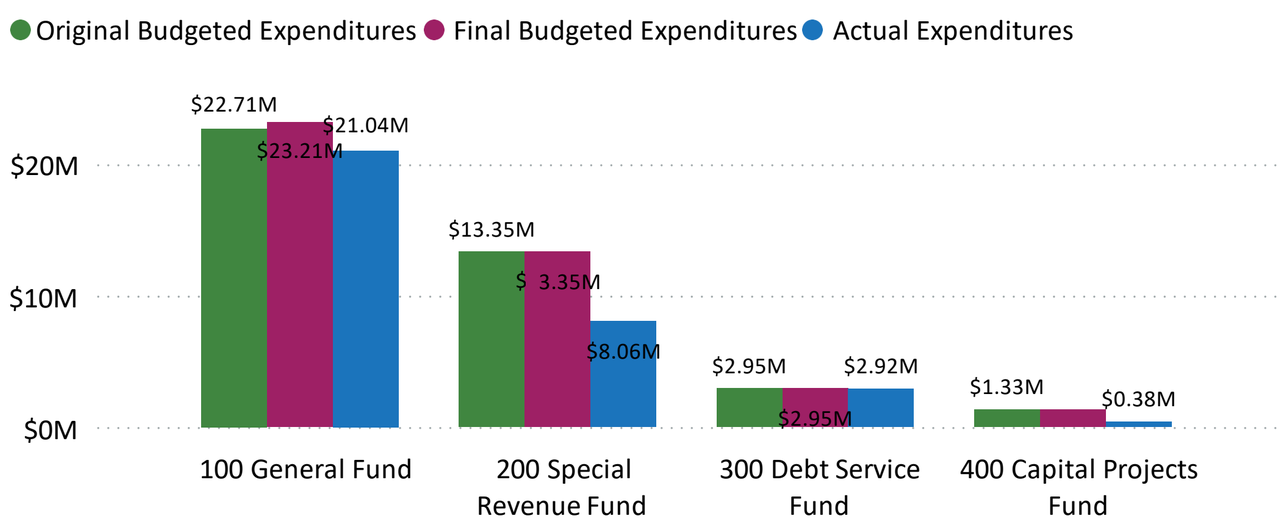
Revenue Source by Fund



Expenditure by Source/Function



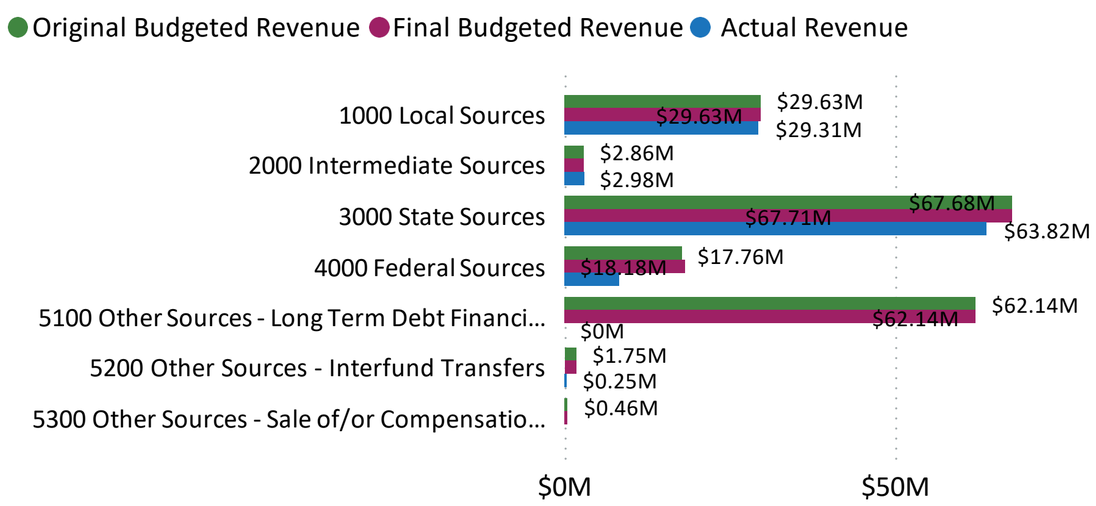
Expenditure Function by Fund



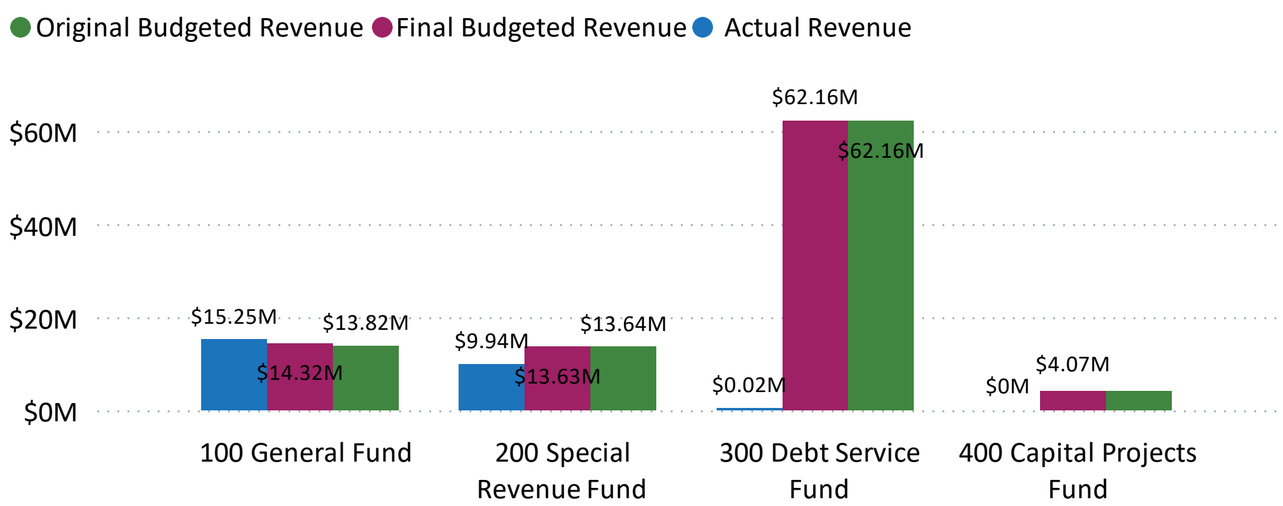
Budget to Actuals

2206 Hermiston SD 8

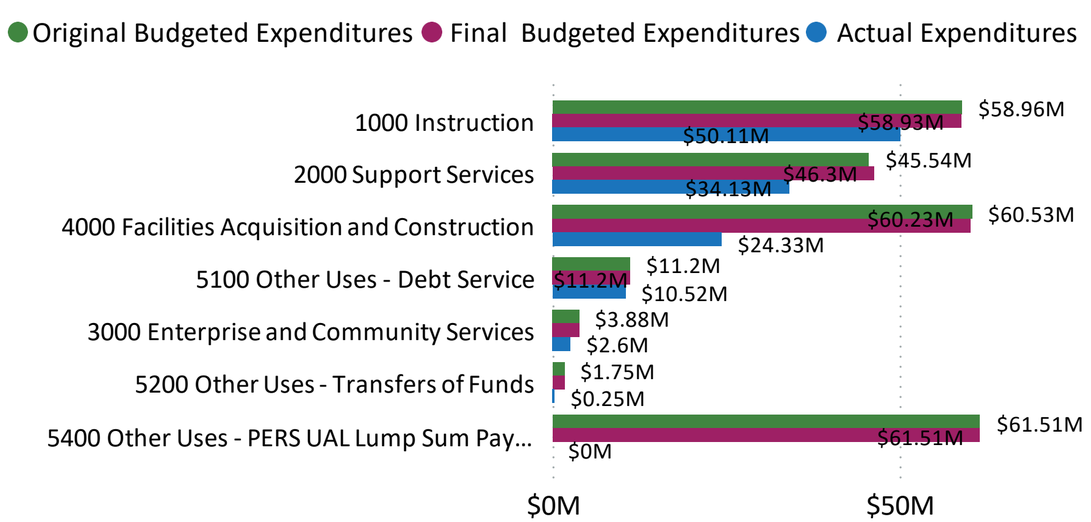
Revenue by Source/Function



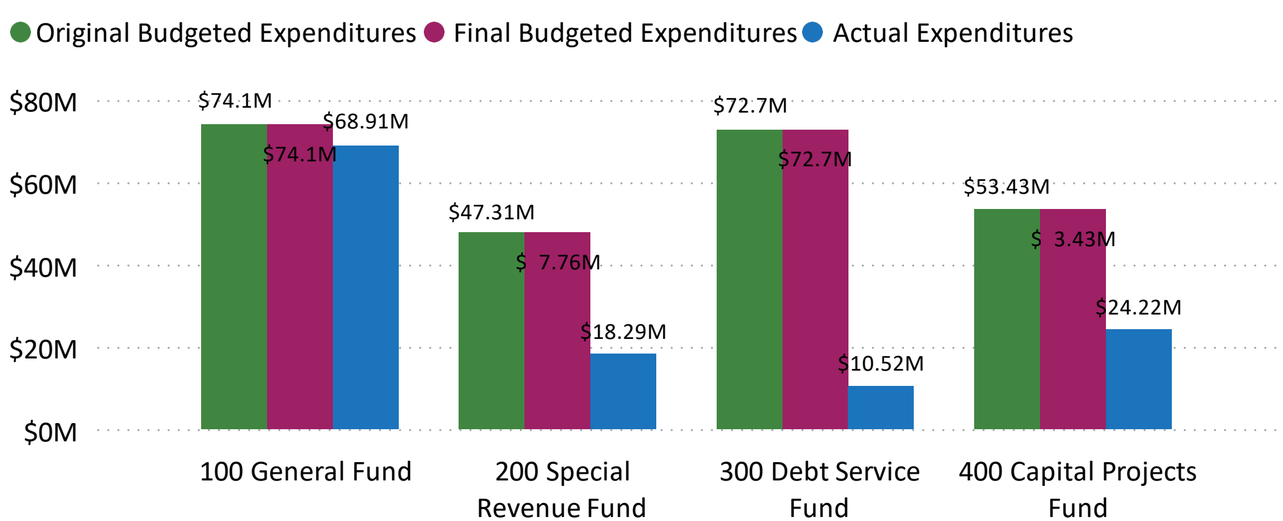
Revenue Source by Fund



Expenditure by Source/Function



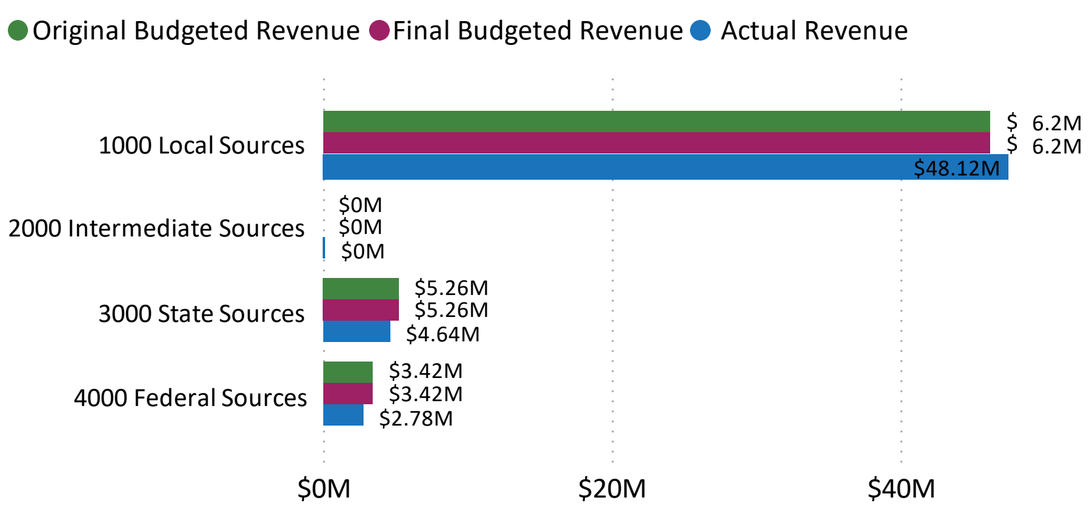
Expenditure Function by Fund



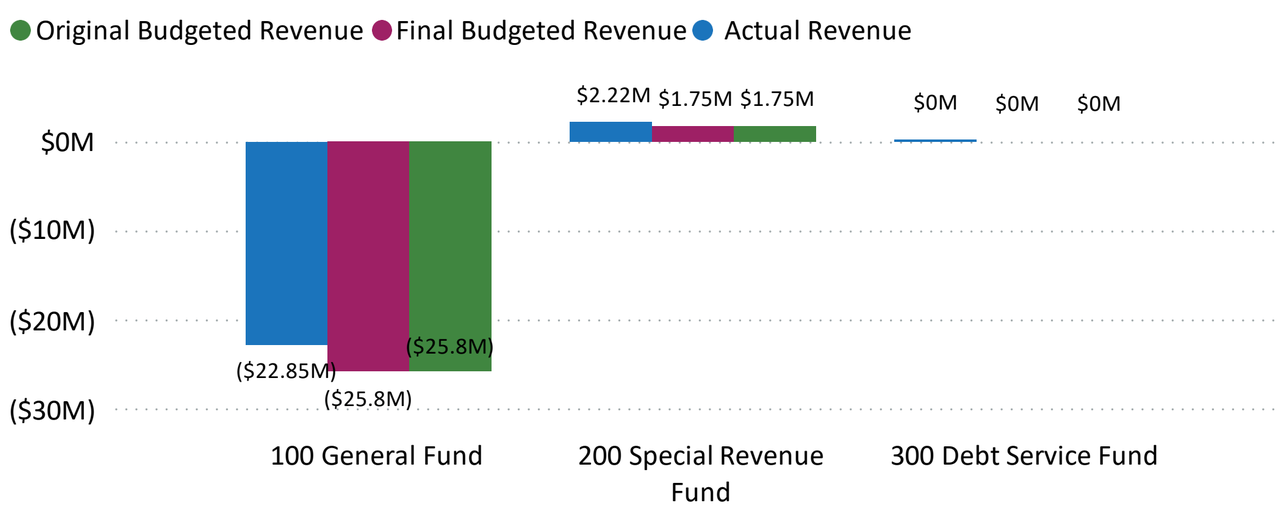
Budget to Actuals

2207 Pendleton SD 16

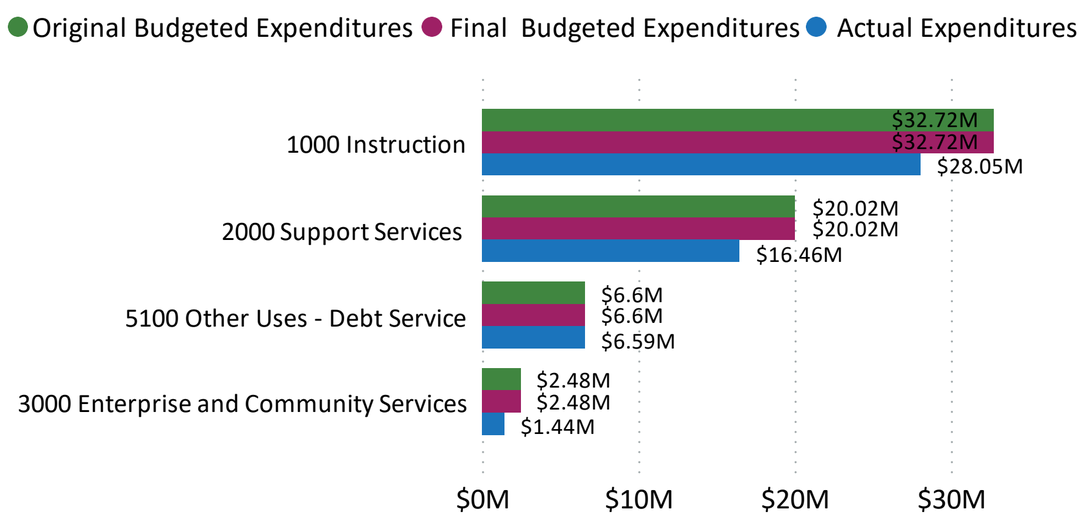
Revenue by Source/Function



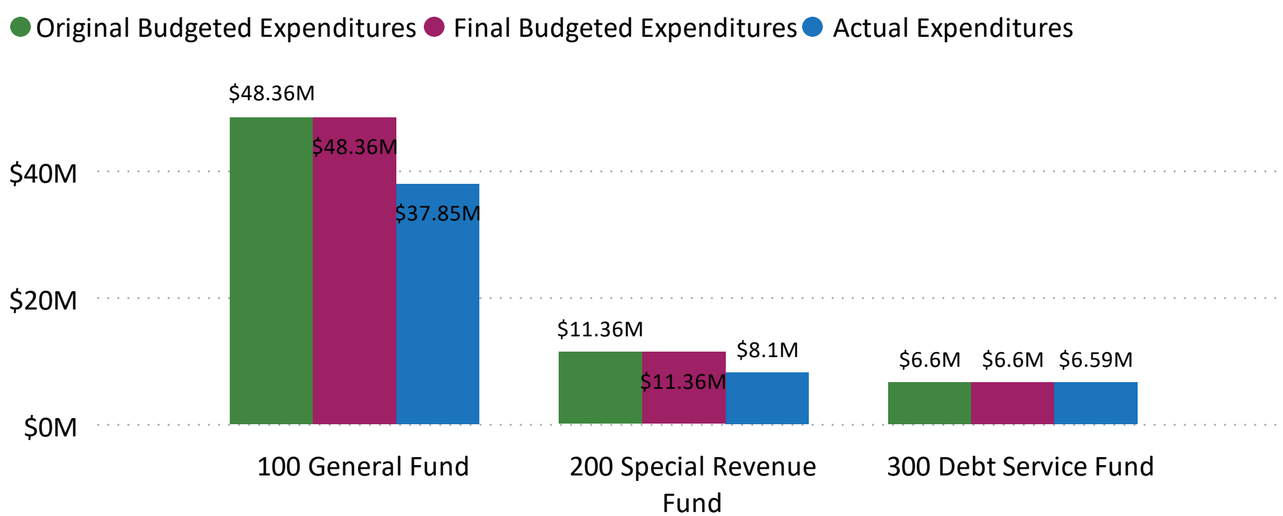
Revenue Source by Fund



Expenditure by Source/Function



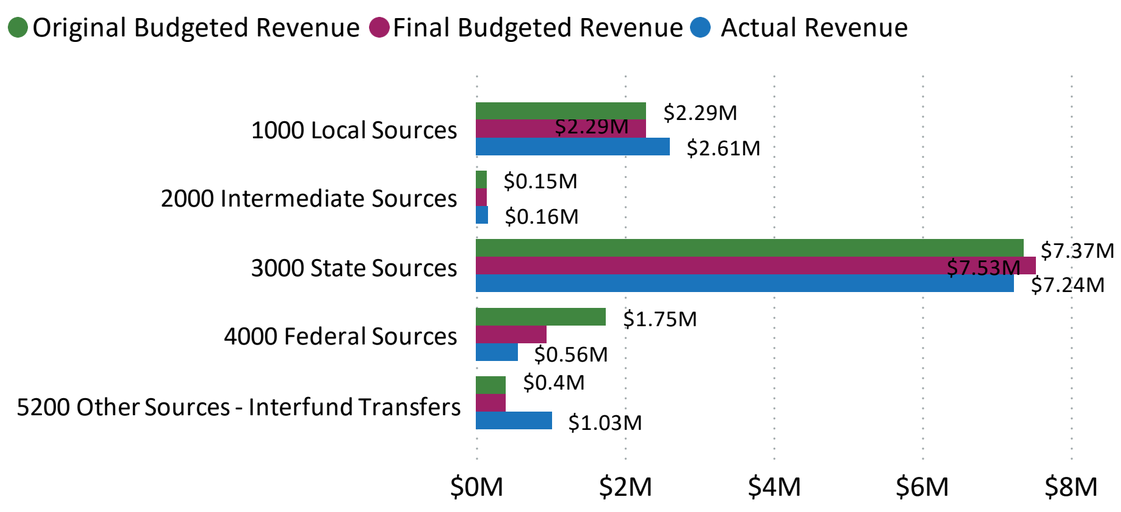
Expenditure Function by Fund



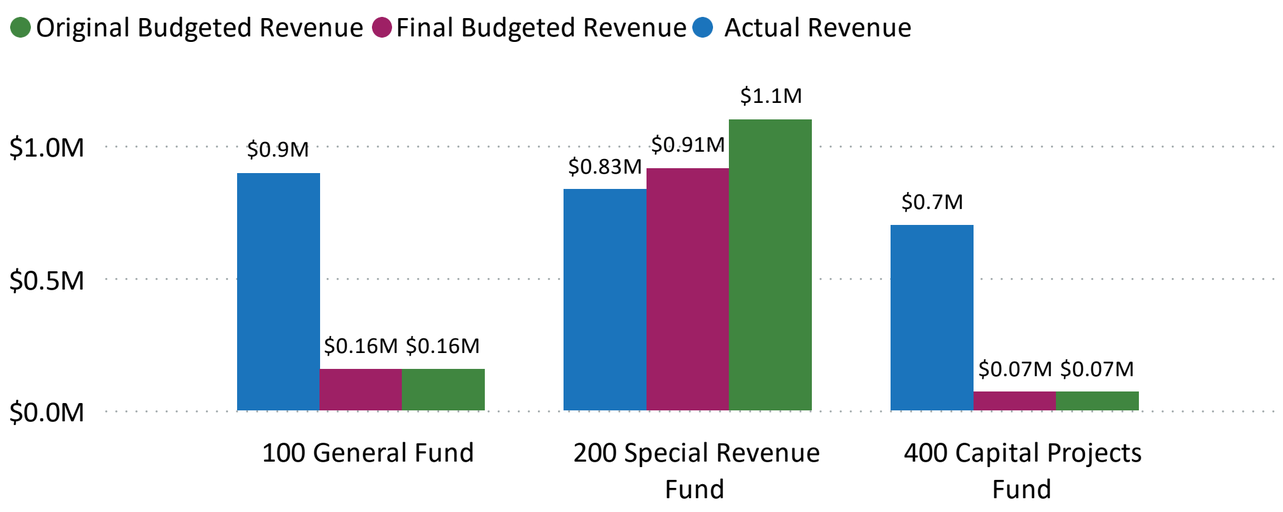
Budget to Actuals

2208 Athena-Weston SD 29RJ

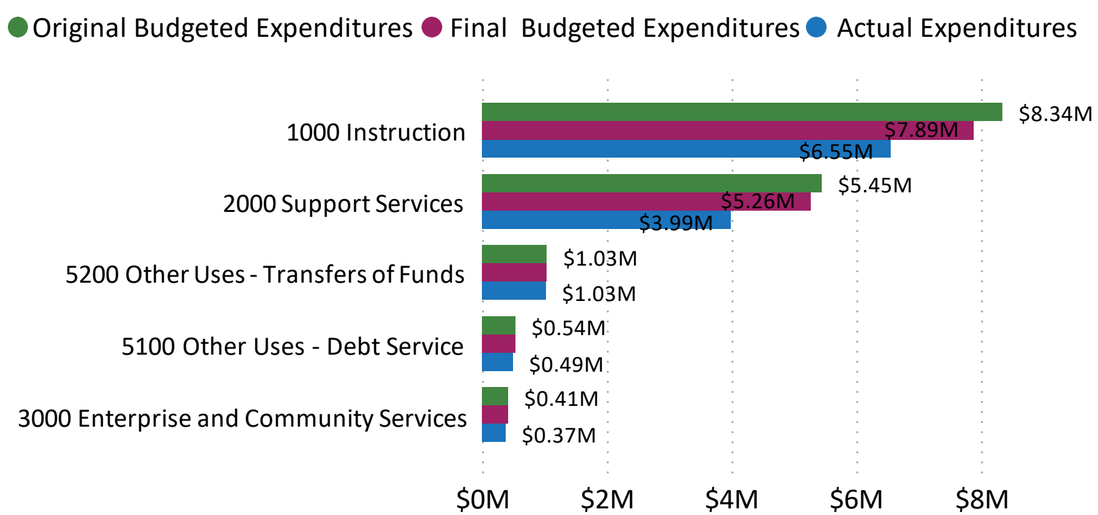
Revenue by Source/Function



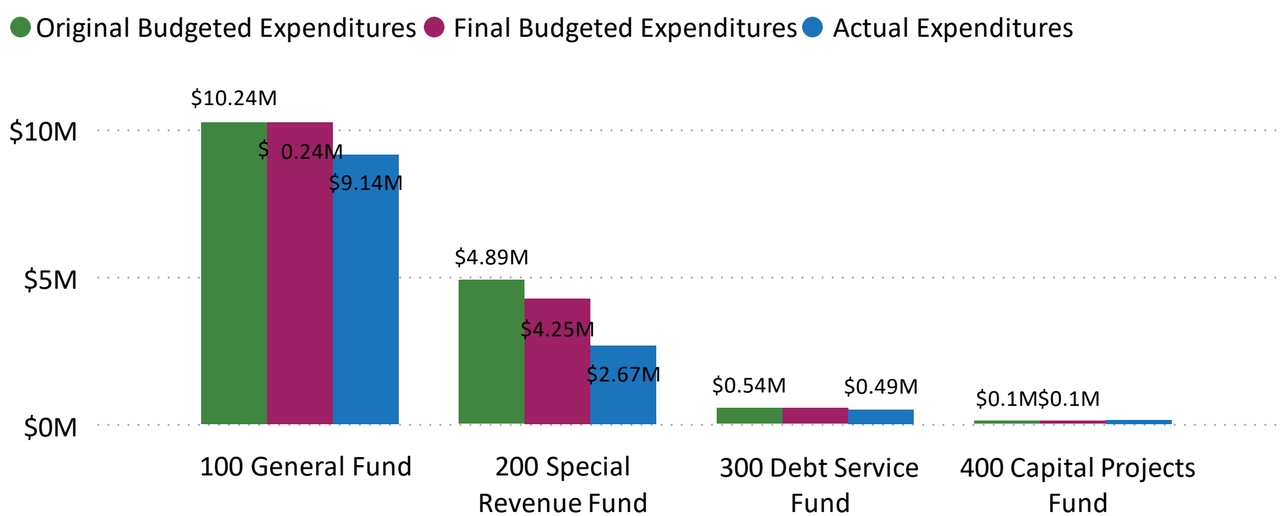
Revenue Source by Fund



Expenditure by Source/Function



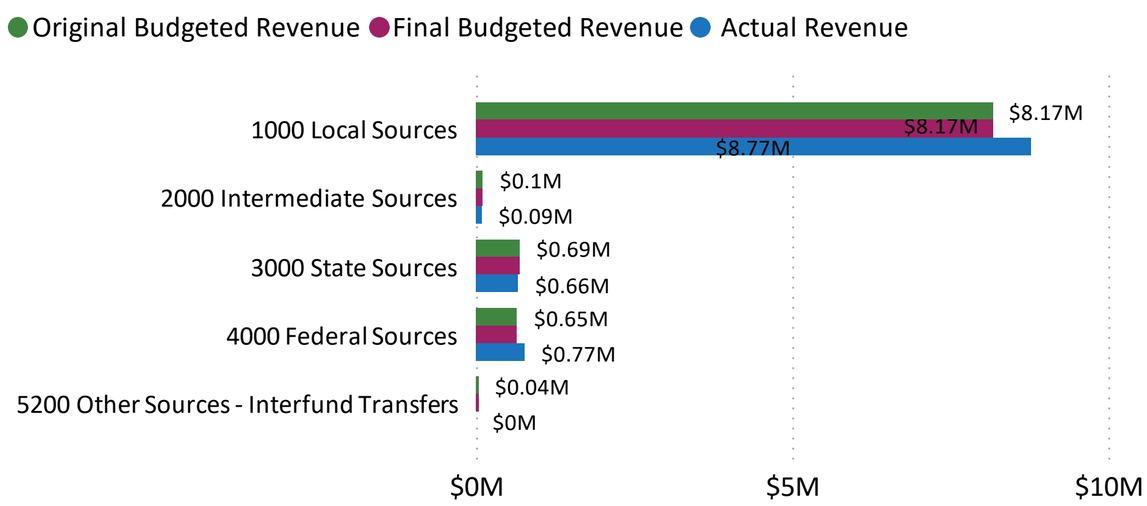
Expenditure Function by Fund



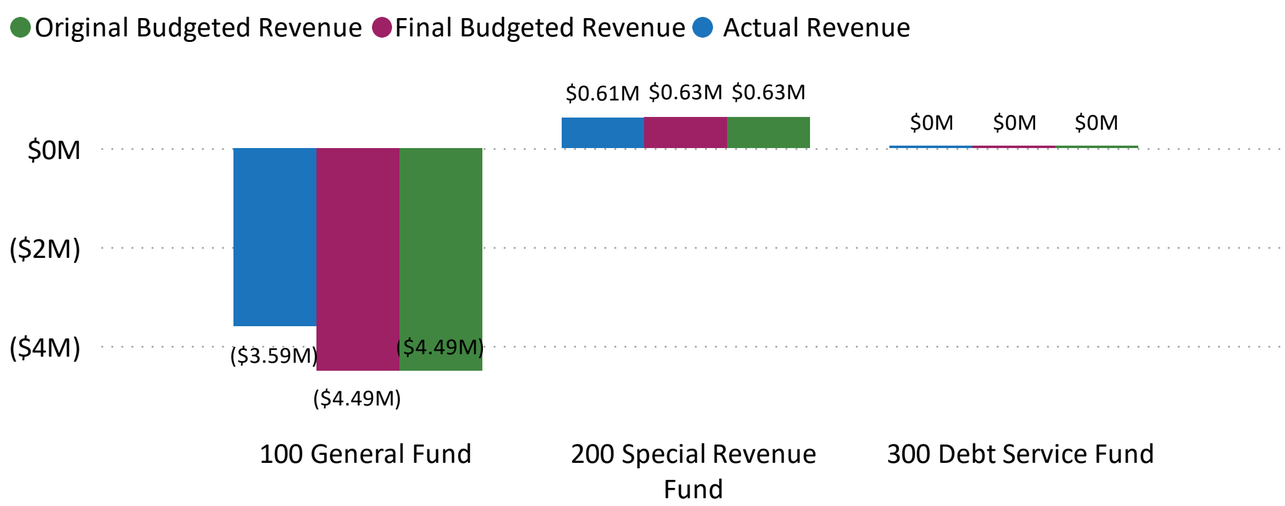
Budget to Actuals

2209 Stanfield SD 61

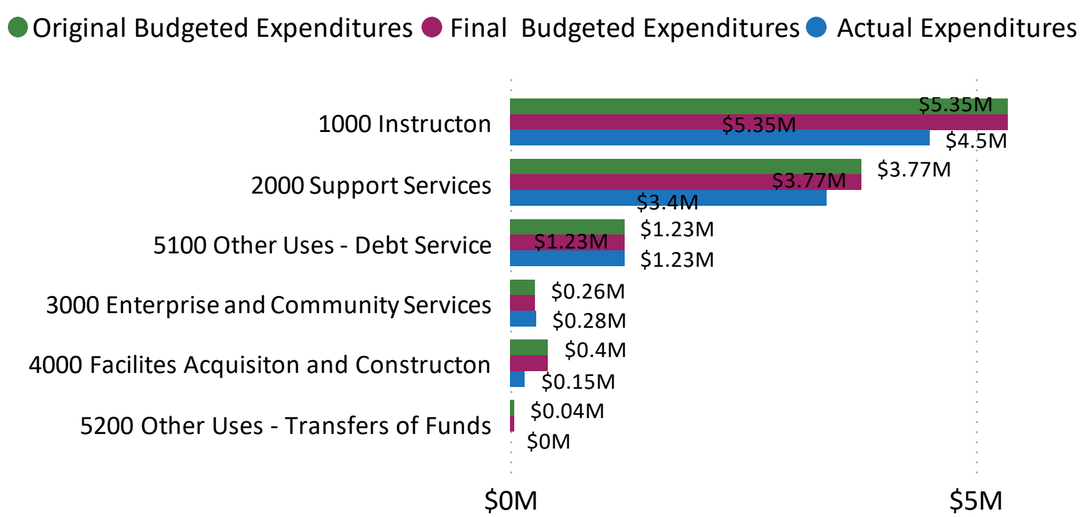
Revenue by Source/Function



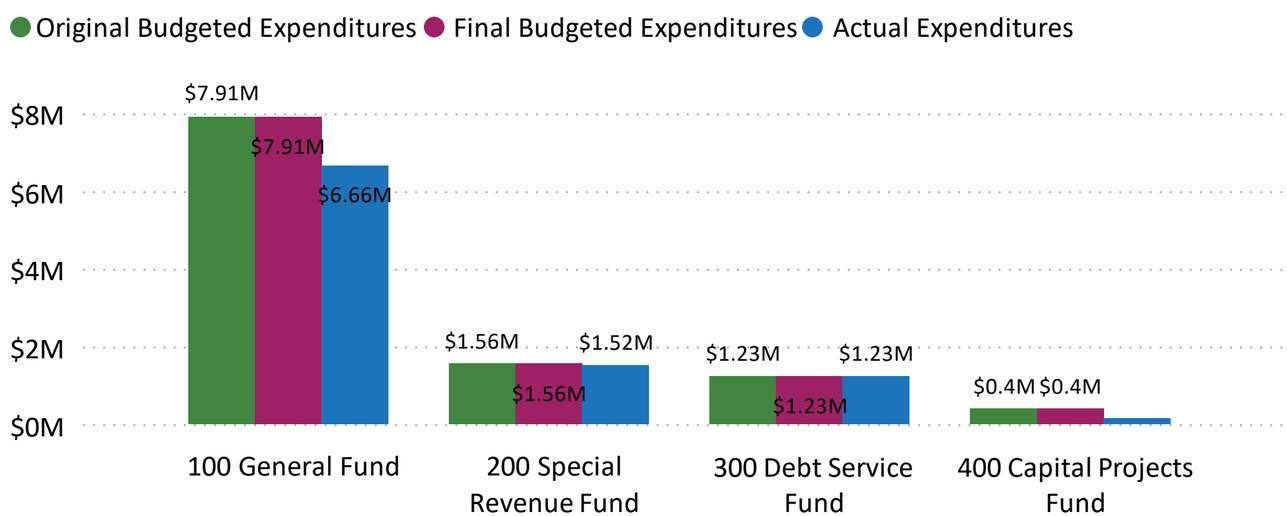
Revenue Source by Fund



Expenditure by Source/Function



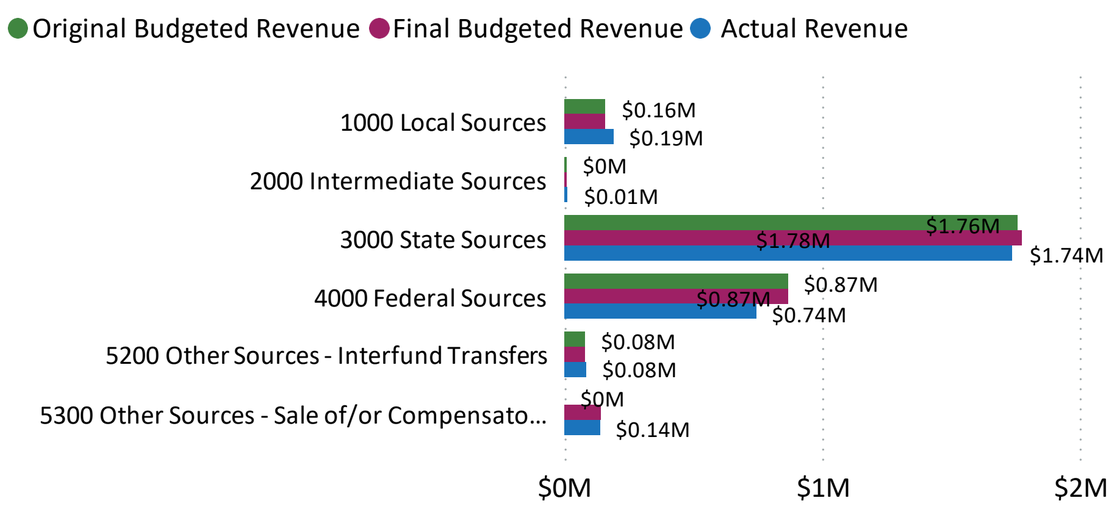
Expenditure Function by Fund



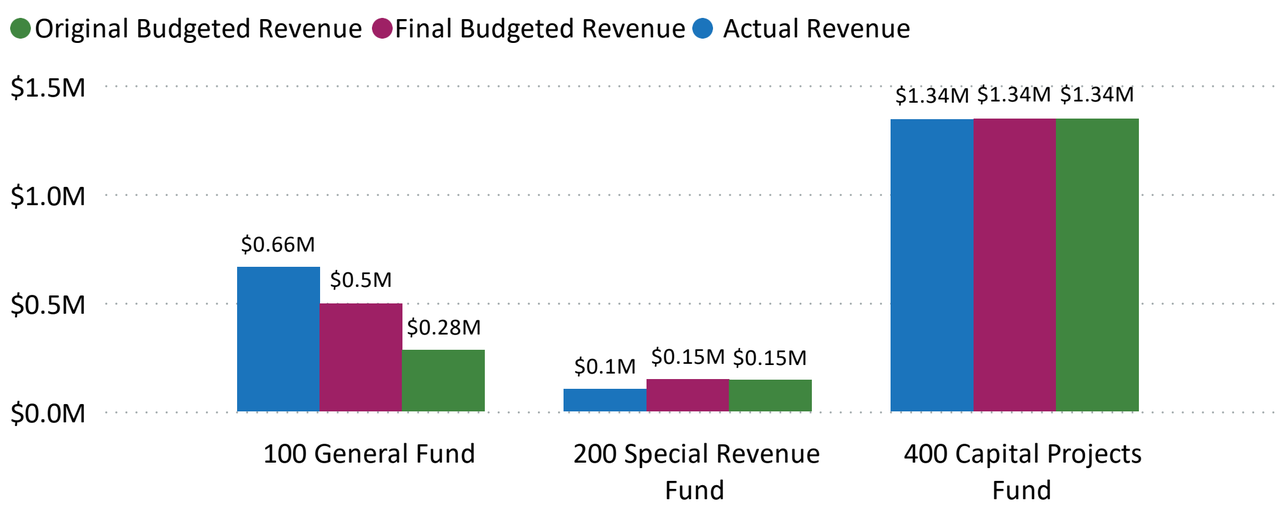
Budget to Actuals

2210 Ukiah SD 80R

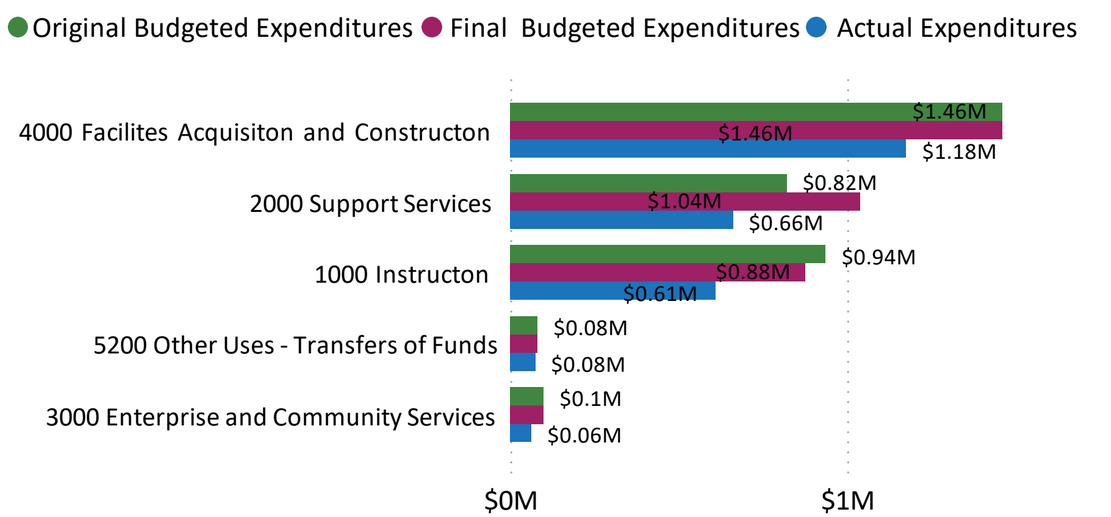
Revenue by Source/Function



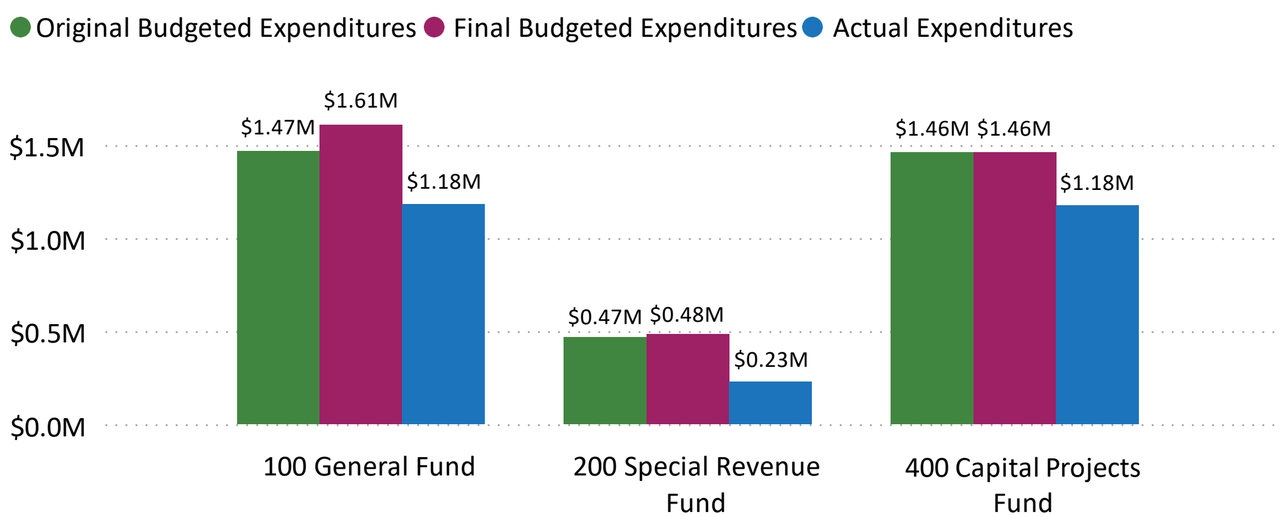
Revenue Source by Fund



Expenditure by Source/Function



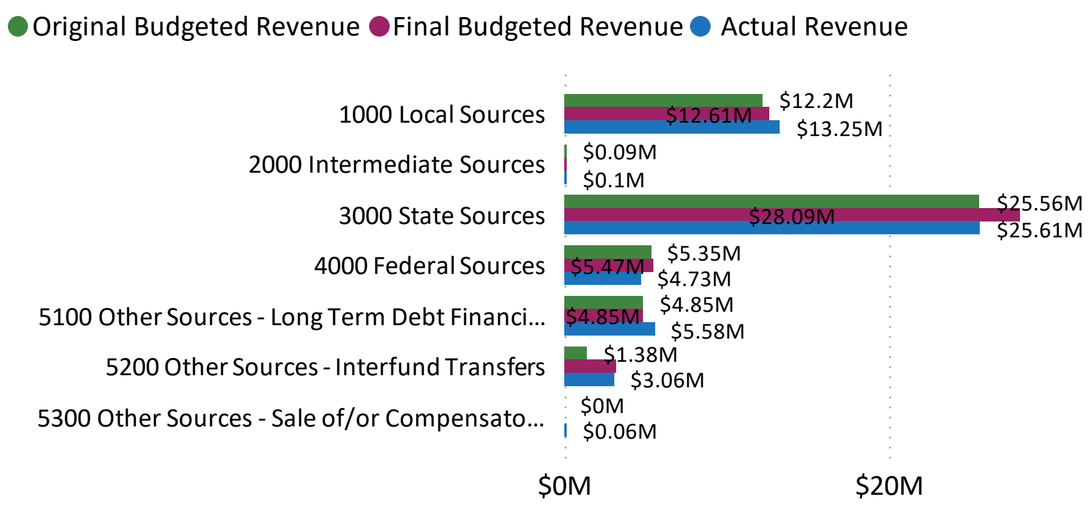
Expenditure Function by Fund



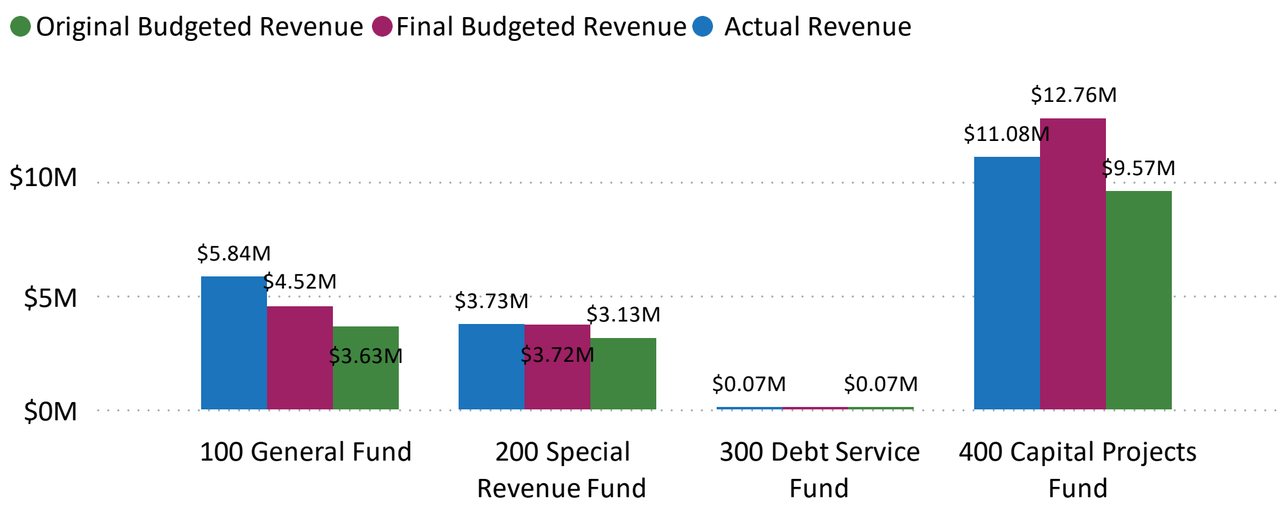
Budget to Actuals

2212 La Grande SD 1

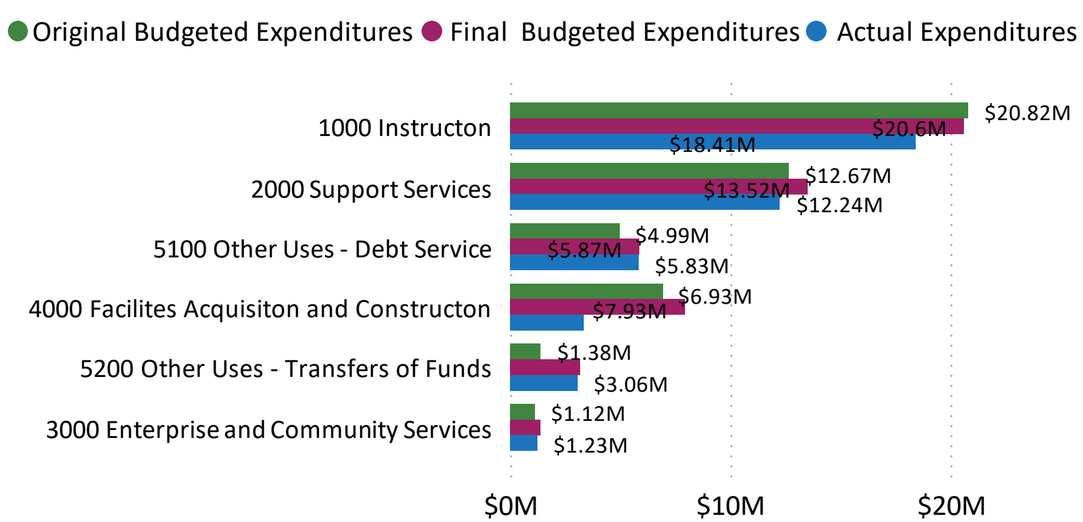
Revenue by Source/Function



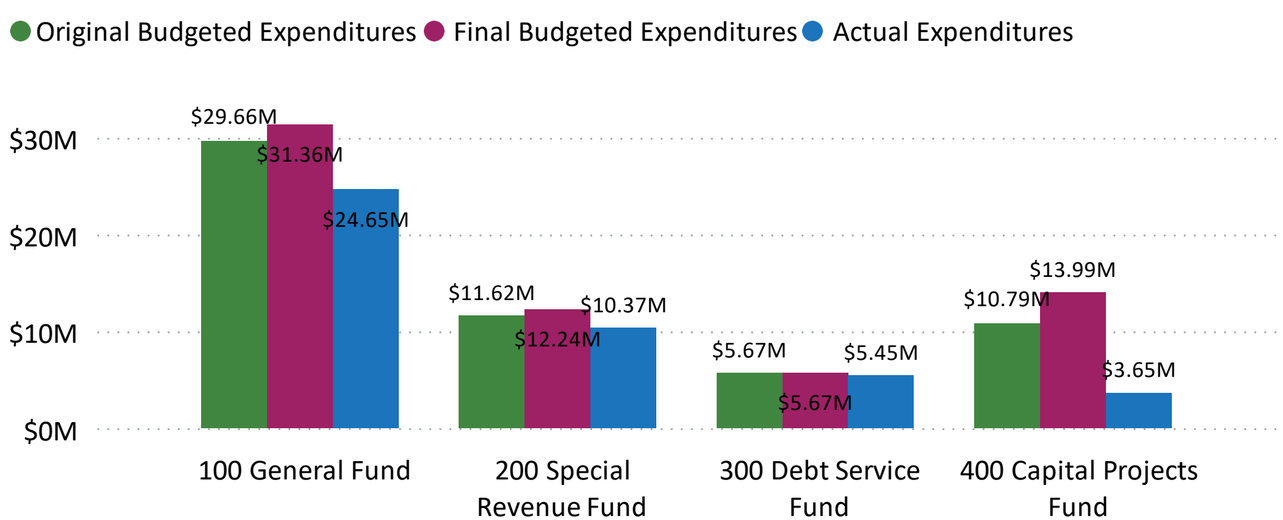
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



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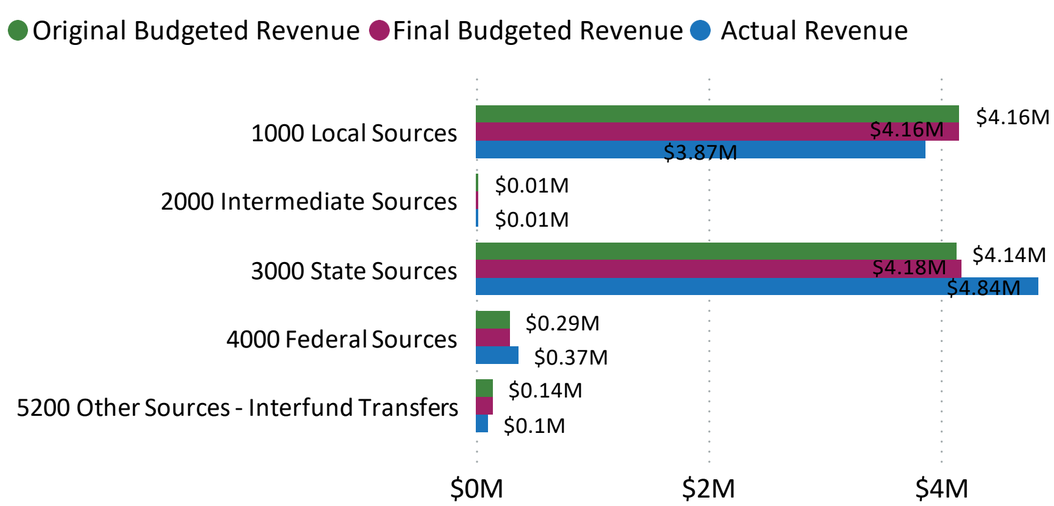
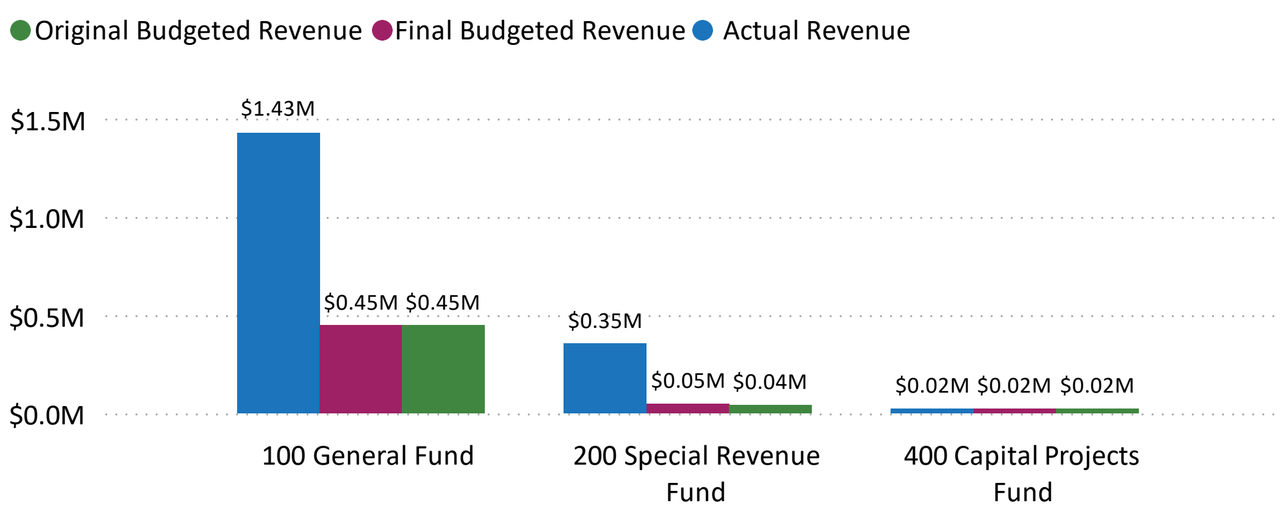
Budget to Actuals

2213 Union SD 5

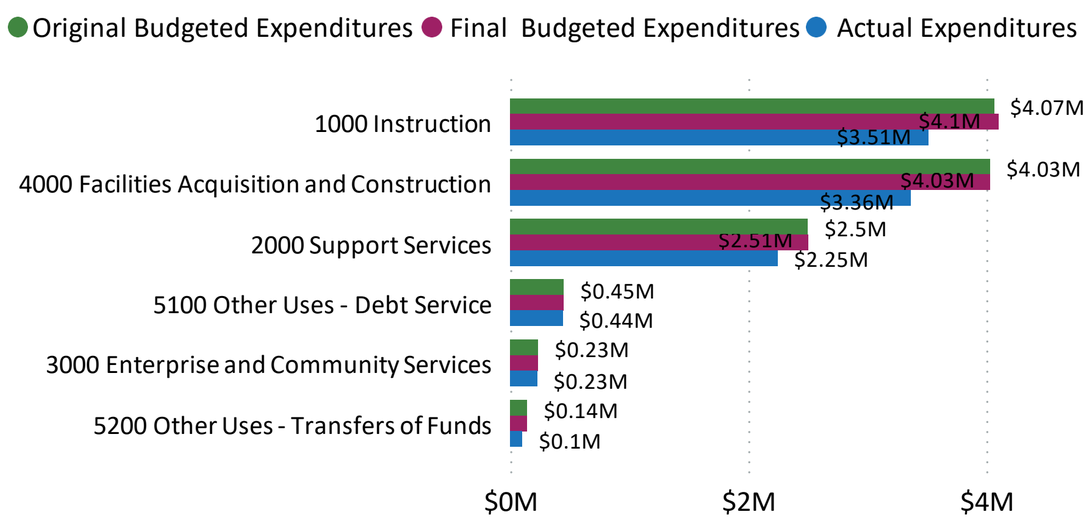
Revenue by Source/Function



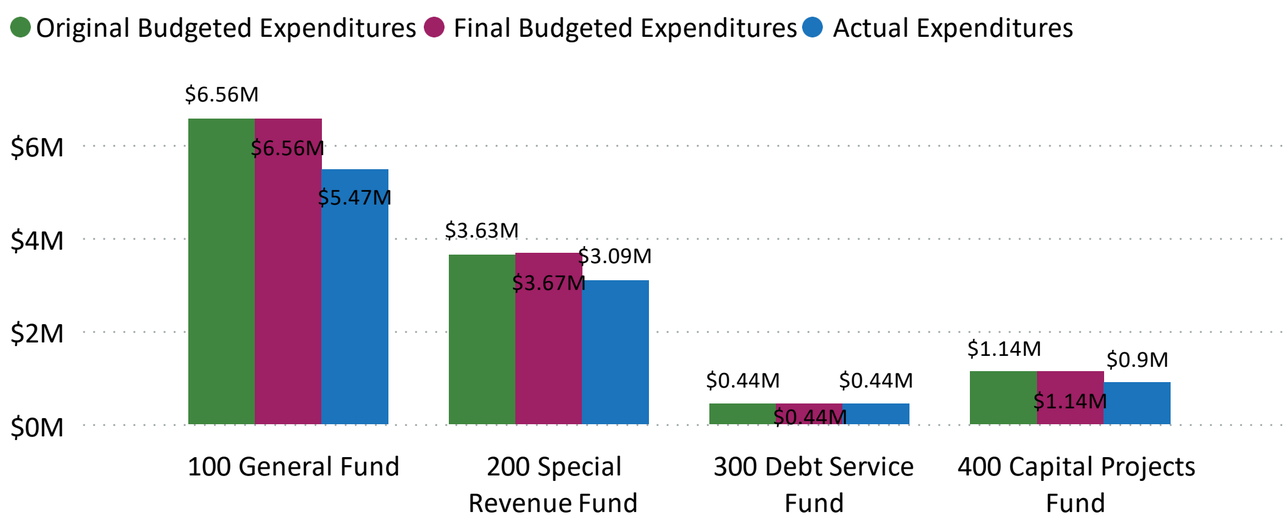
Revenue Source by Fund



Expenditure by Source/Function



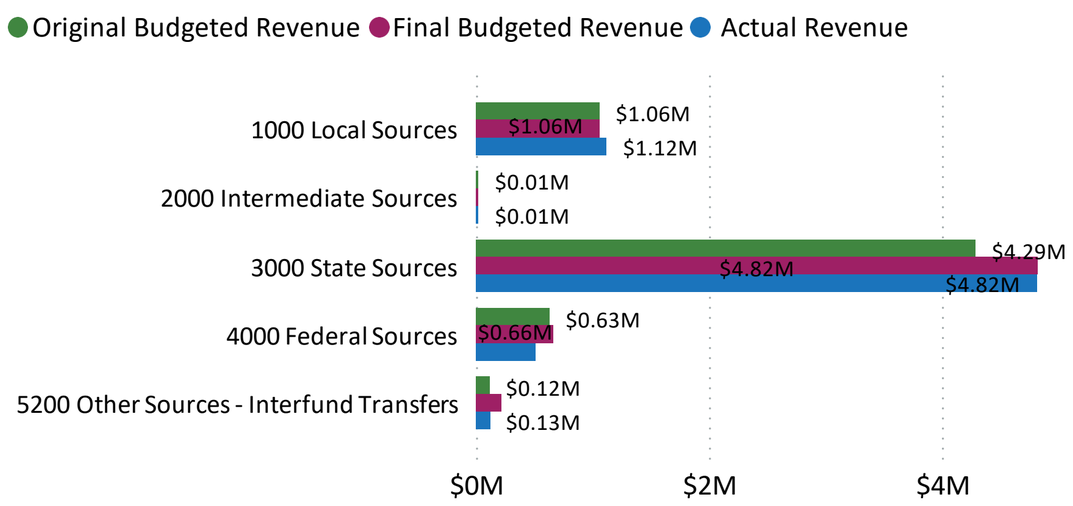
Expenditure Function by Fund



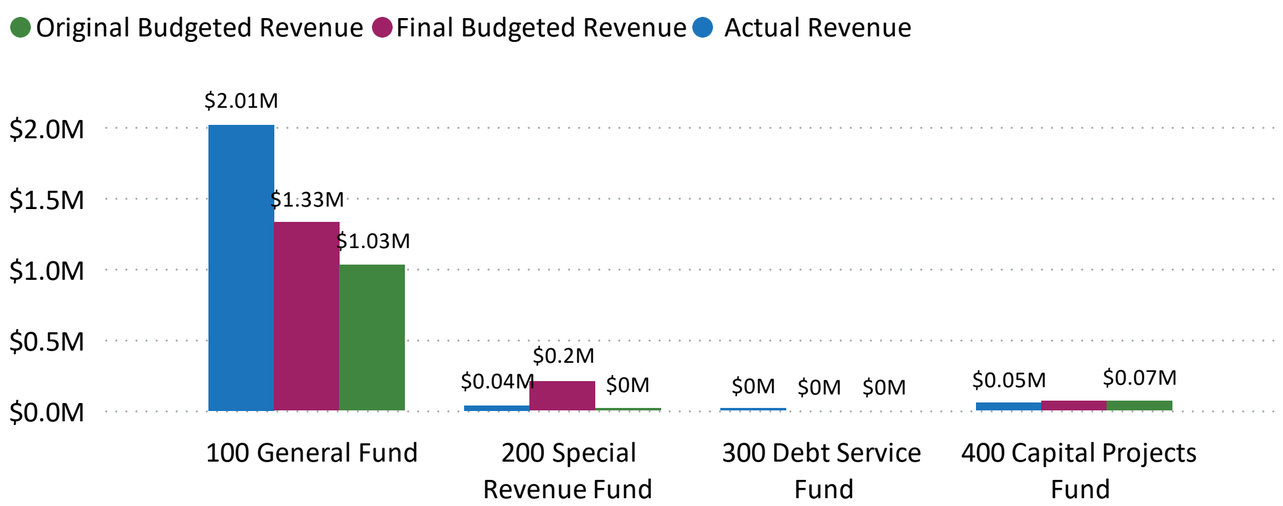
Budget to Actuals

2214 North Powder SD 8J

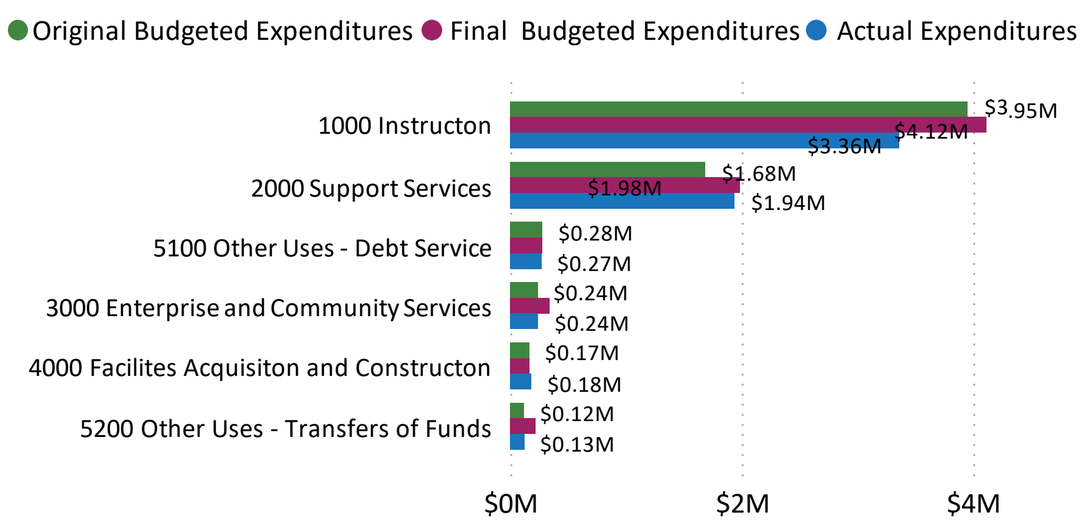
Revenue by Source/Function



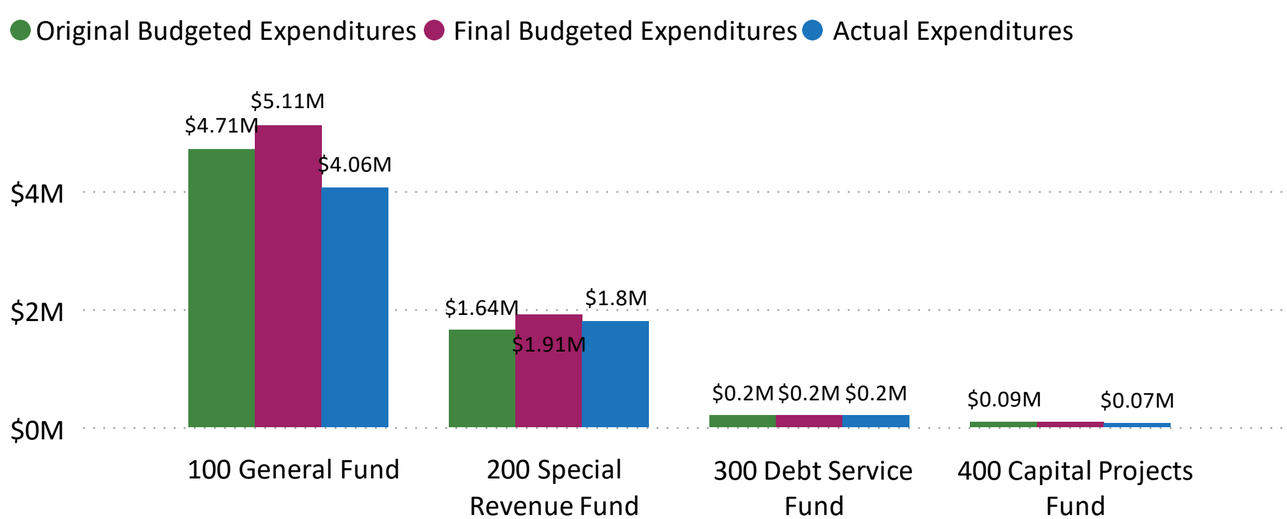
Revenue Source by Fund



Expenditure by Source/Function



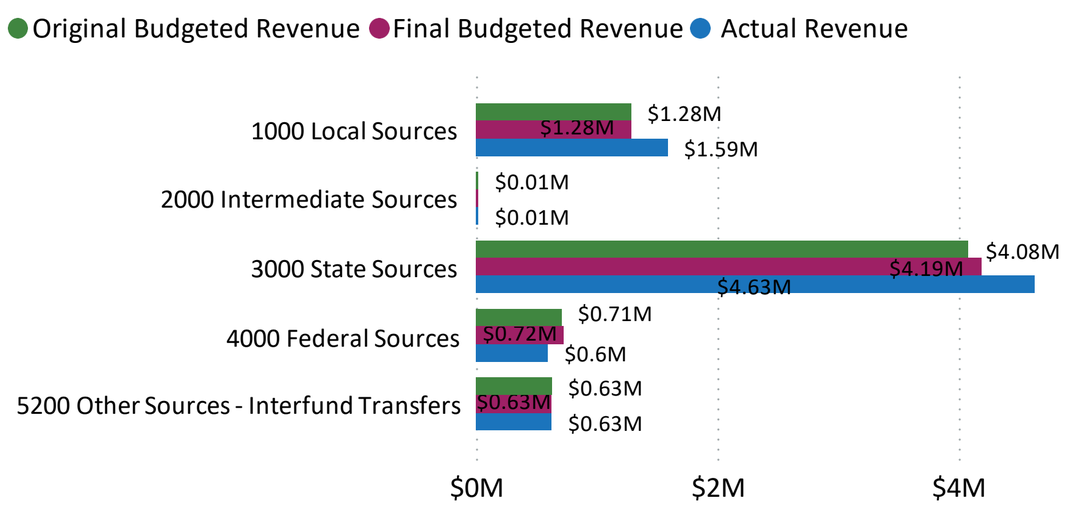
Expenditure Function by Fund



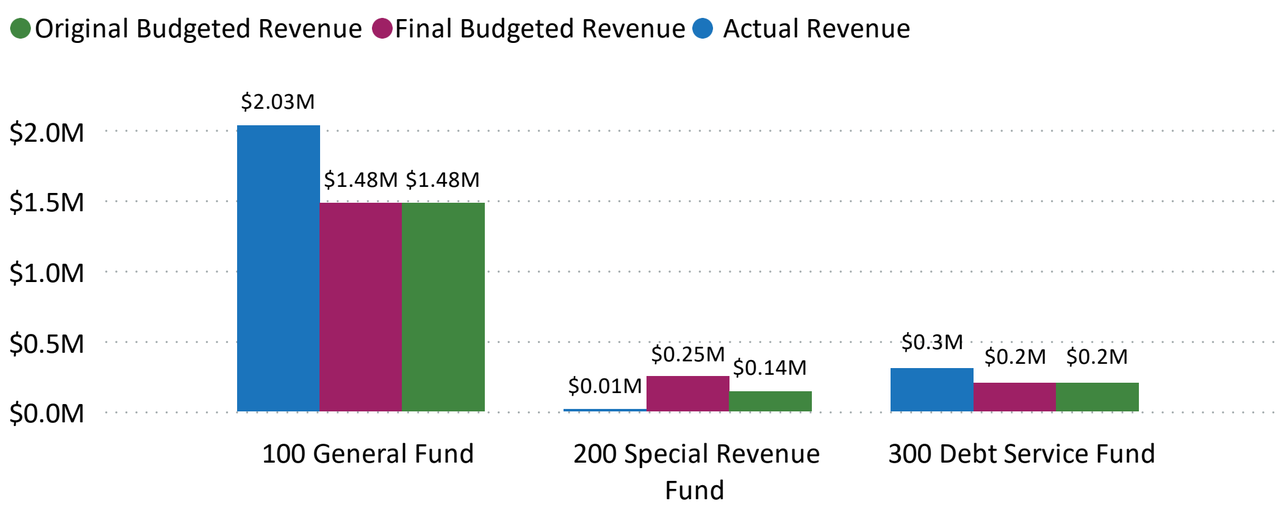
Budget to Actuals

2215 Imbler SD 11

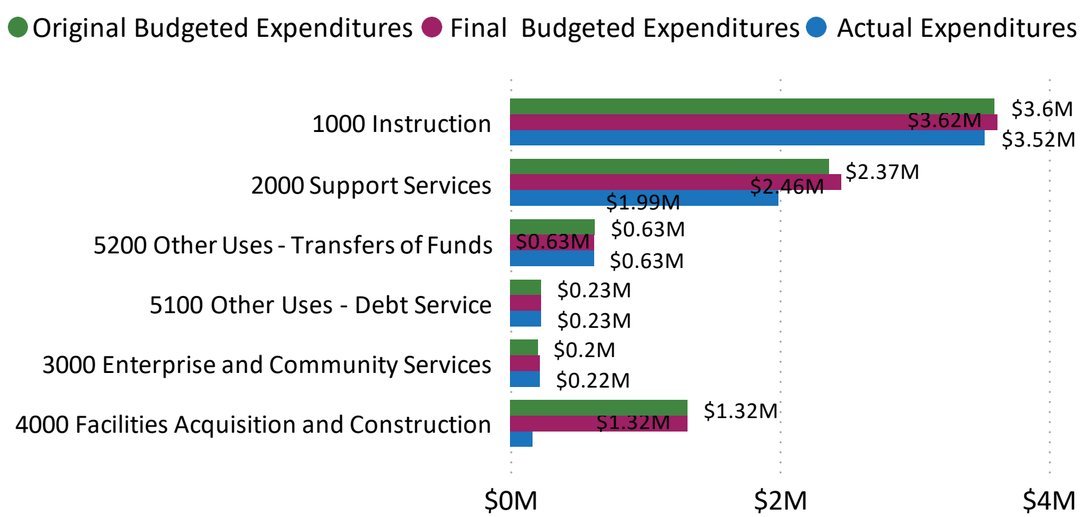
Revenue by Source/Function



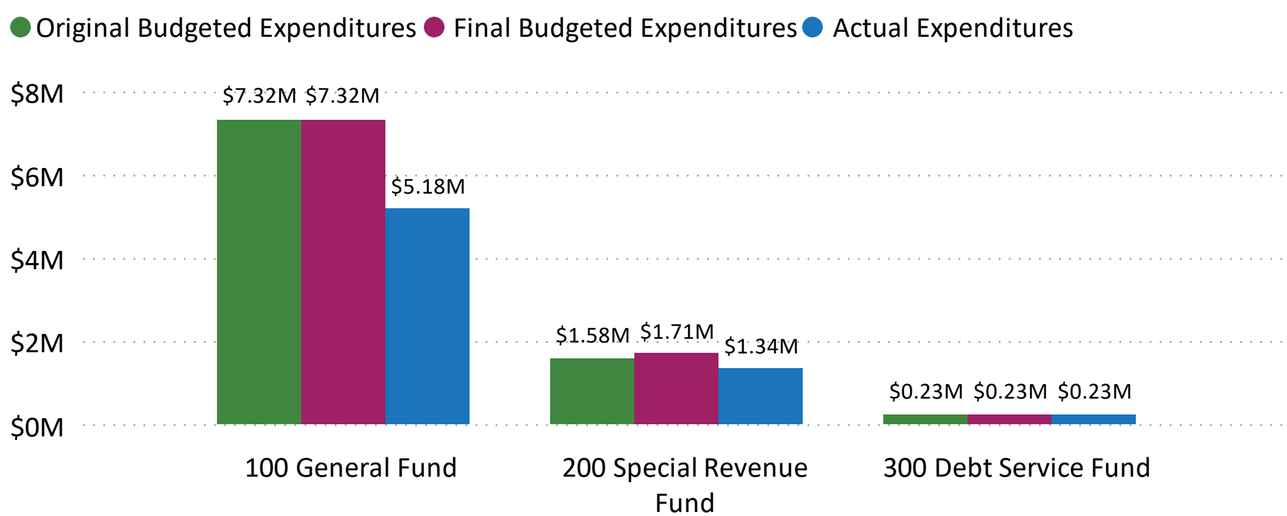
Revenue Source by Fund



Expenditure by Source/Function



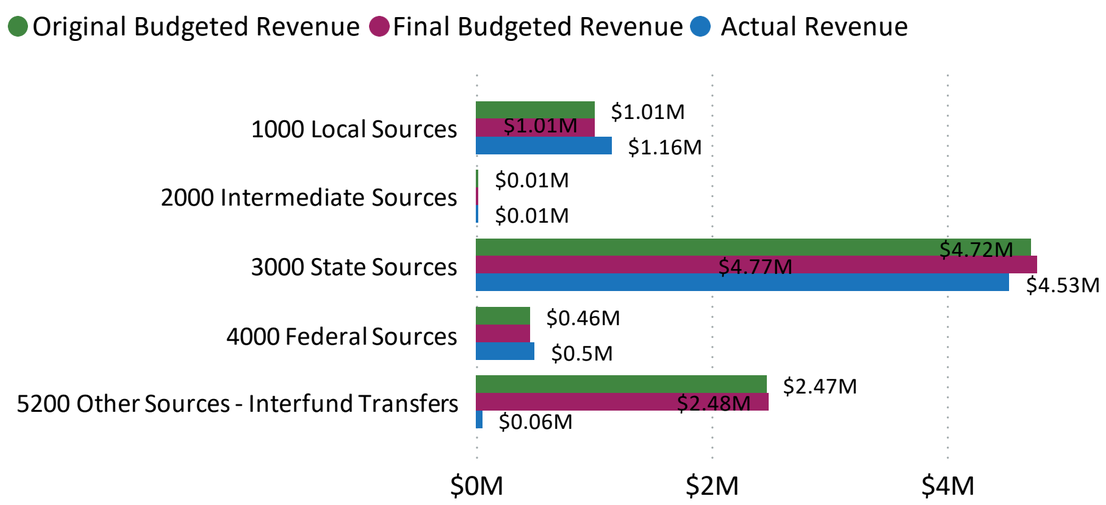
Expenditure Function by Fund



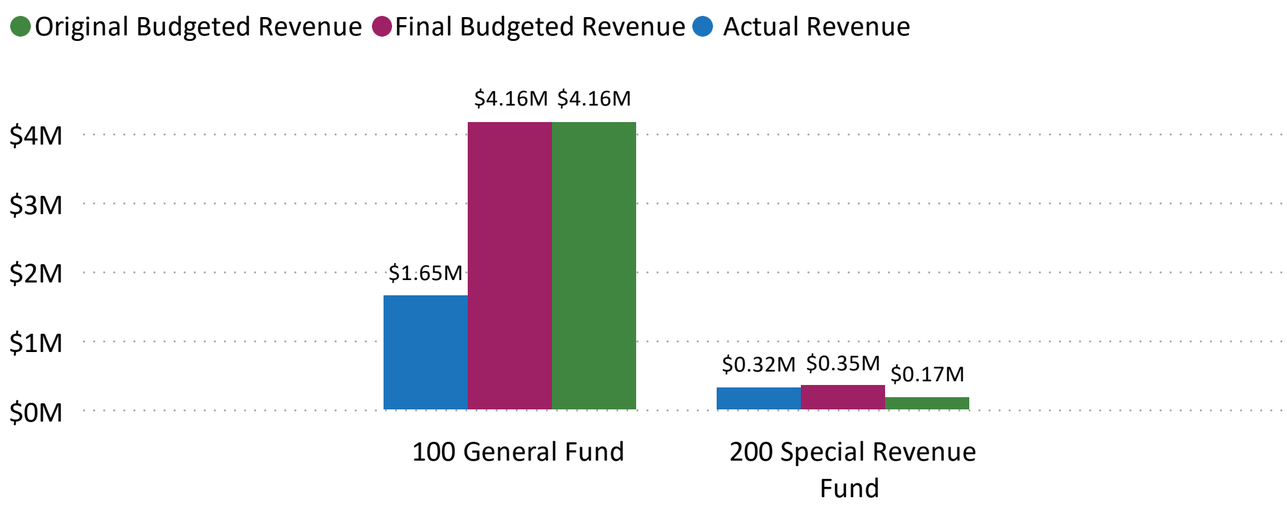
Budget to Actuals

2216 Cove SD 15

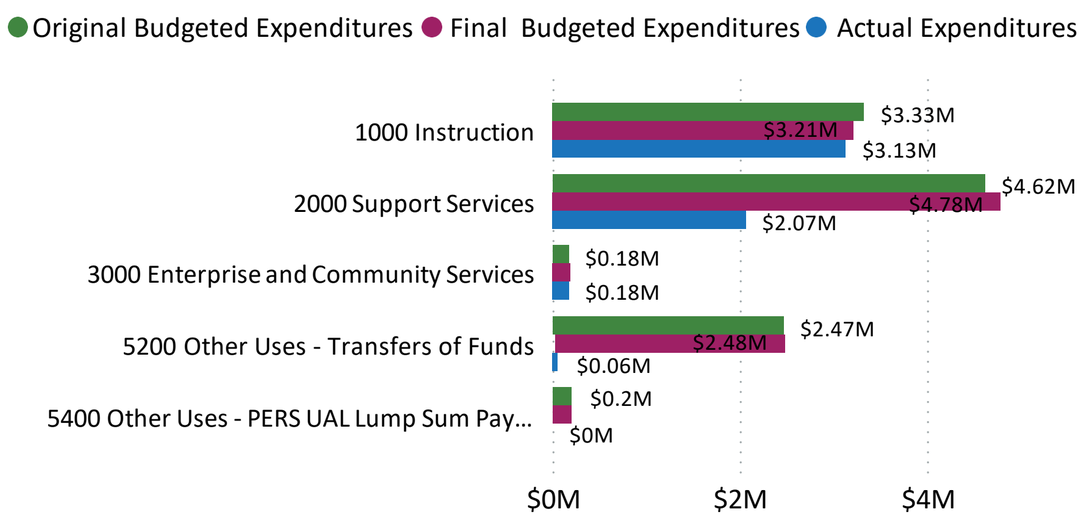
Revenue by Source/Function



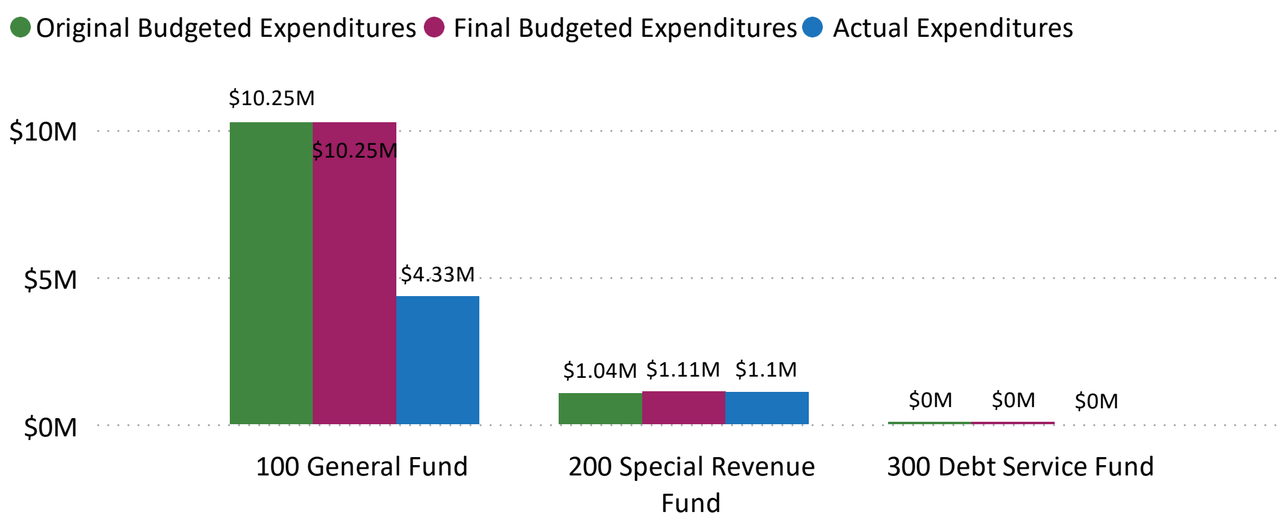
Revenue Source by Fund



Expenditure by Source/Function



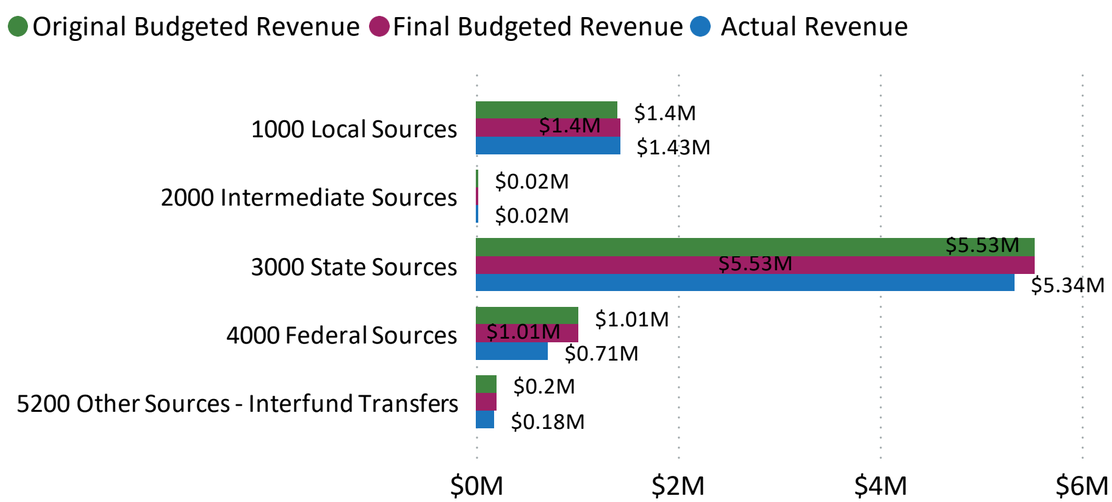
Expenditure Function by Fund



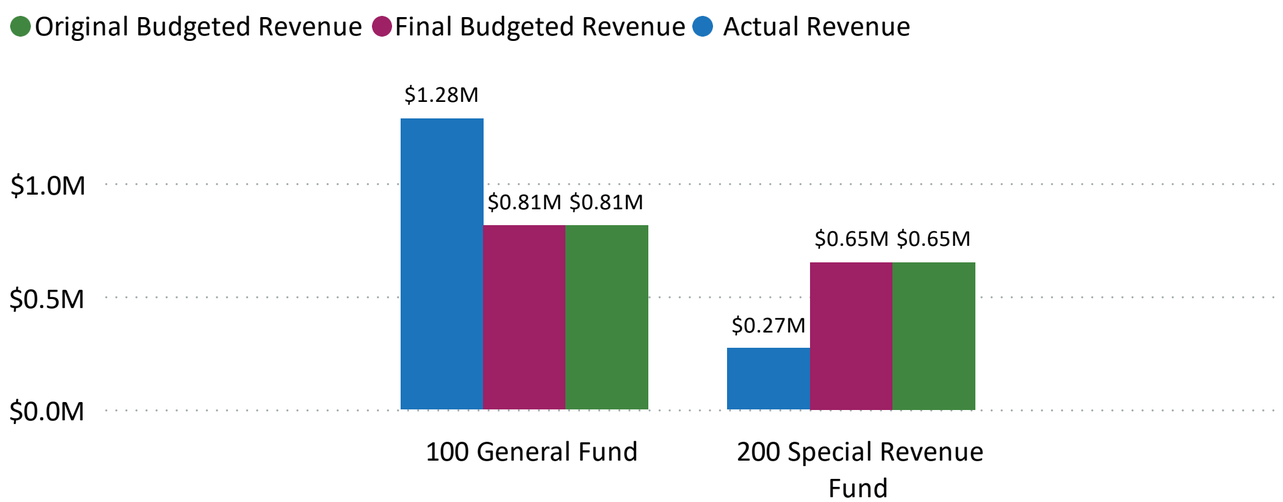
Budget to Actuals

2217 Elgin SD 23

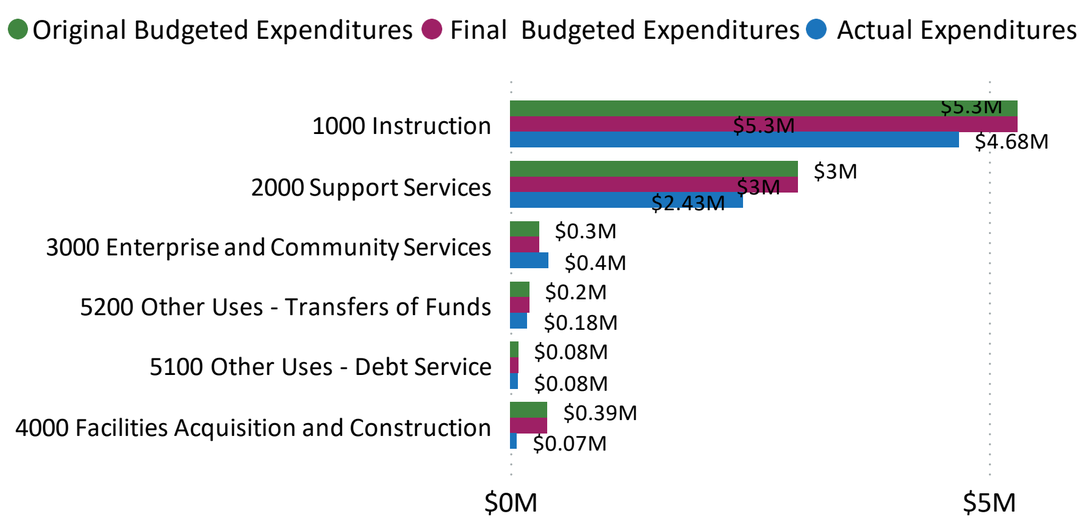
Revenue by Source/Function



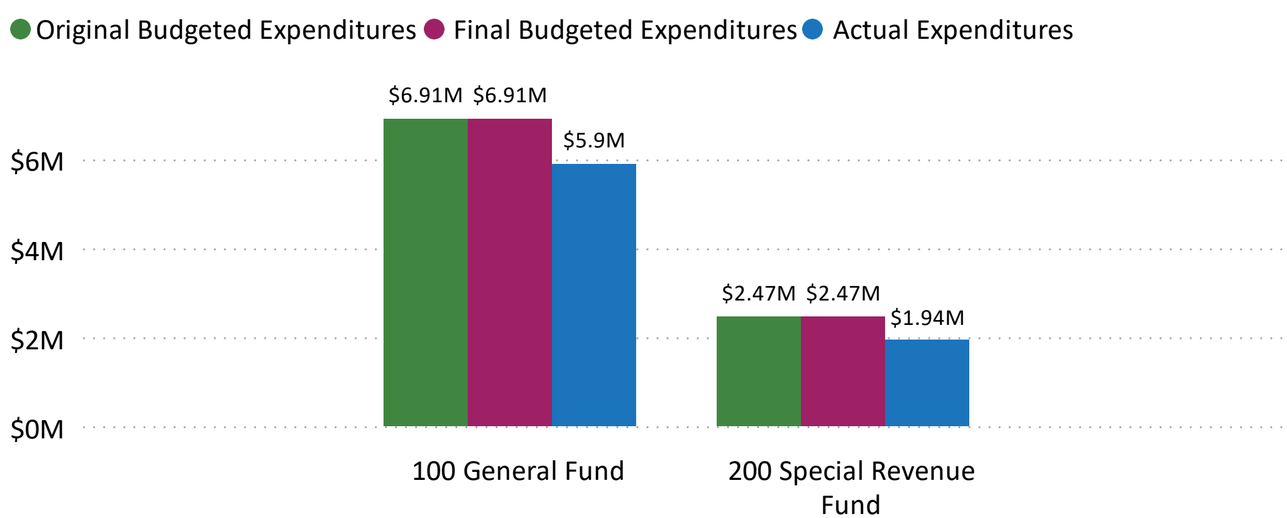
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund

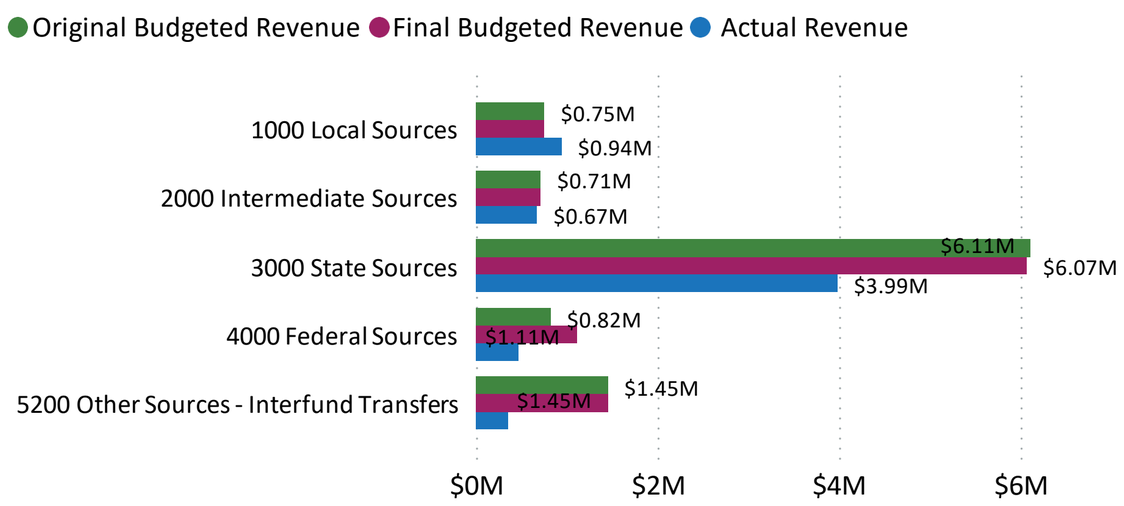


OREGON DEPARTMENT OF EDUCATION
Oregon achieves . . . together!

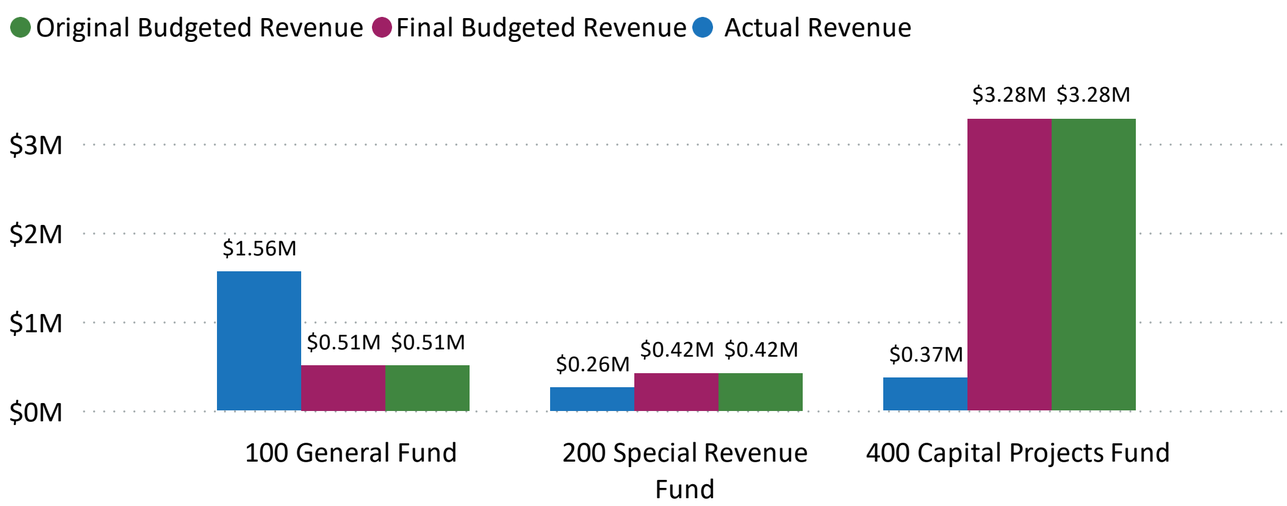
Budget to Actuals

2219 Joseph SD 6

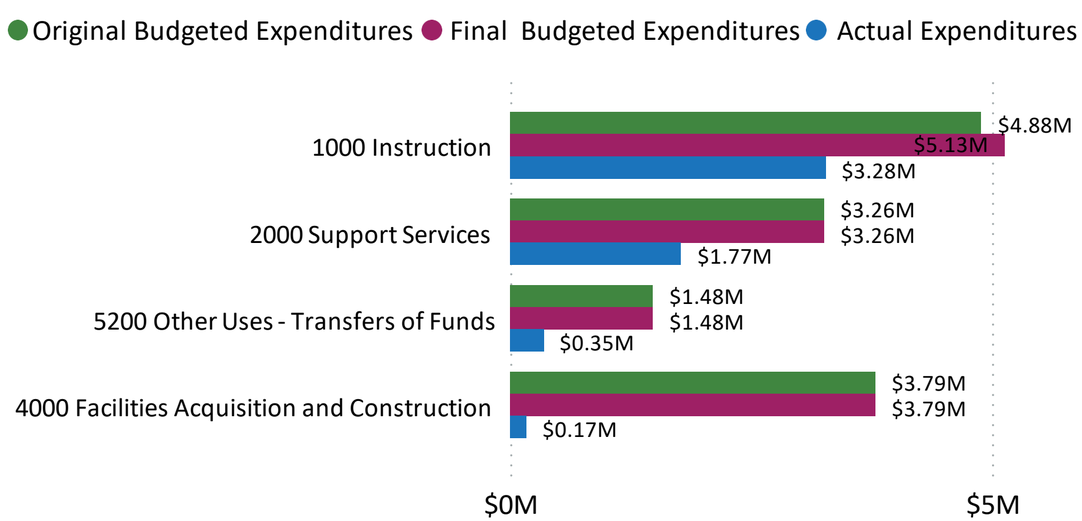
Revenue by Source/Function



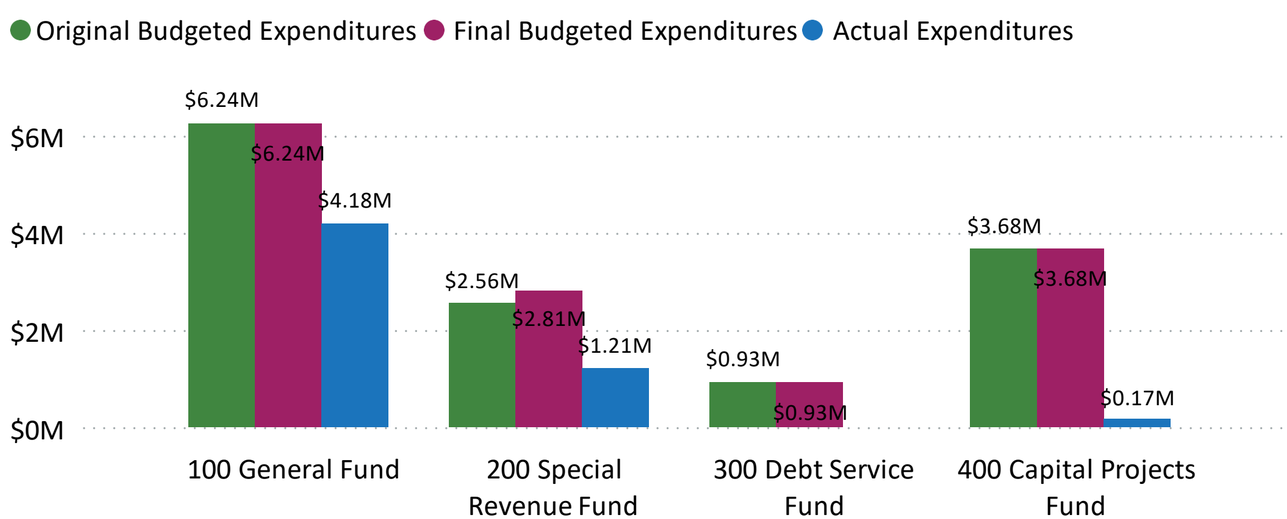
Revenue Source by Fund



Expenditure by Source/Function



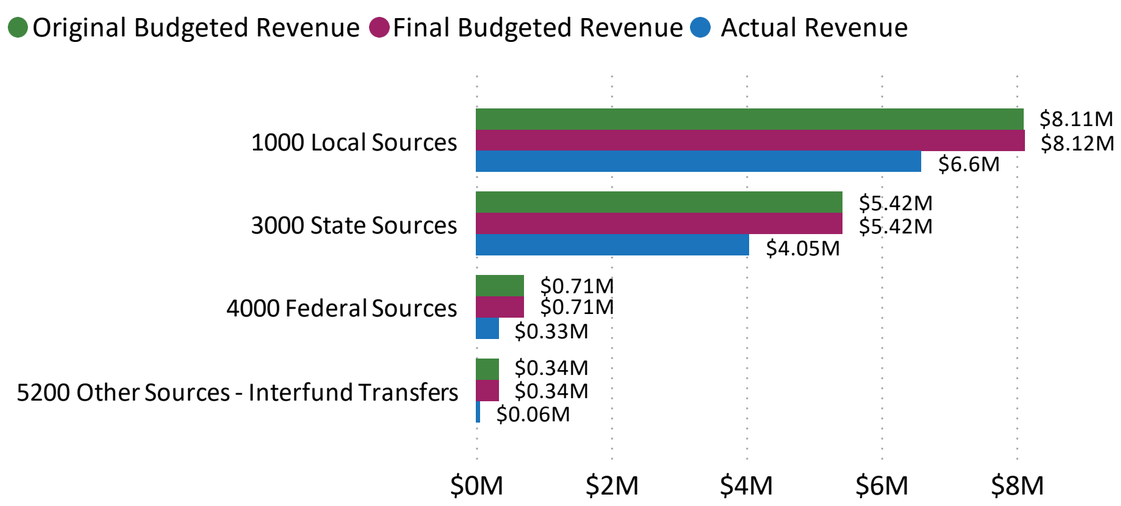
Expenditure Function by Fund



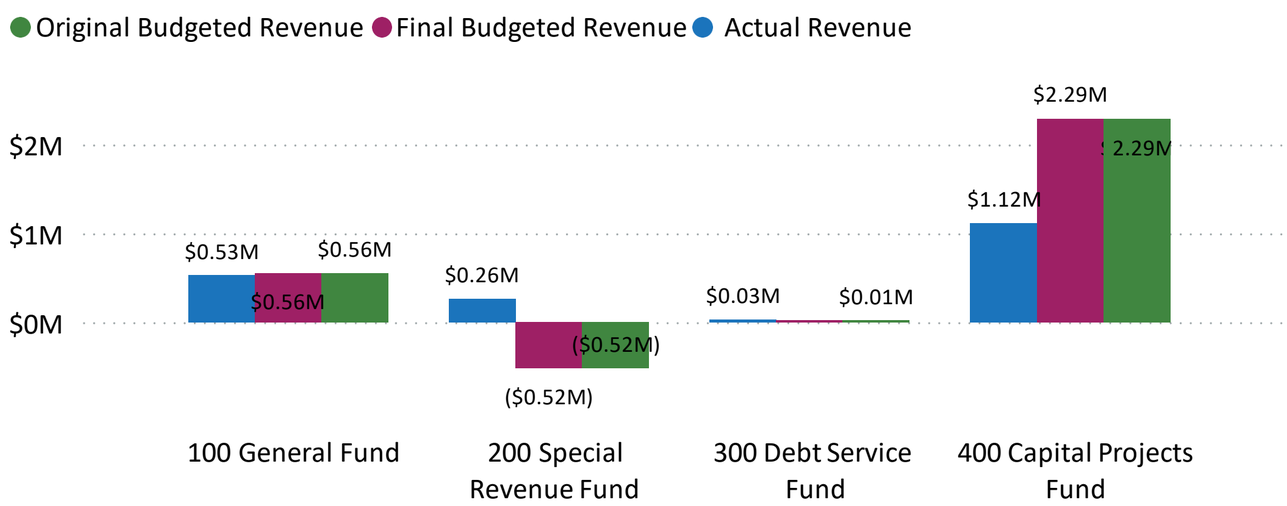
Budget to Actuals

2220 Wallowa SD 12

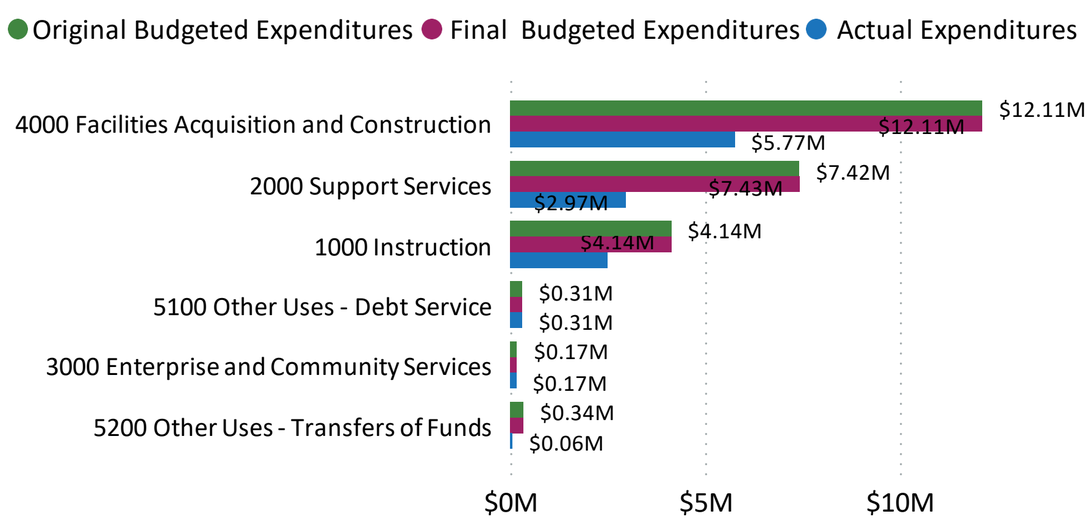
Revenue by Source/Function



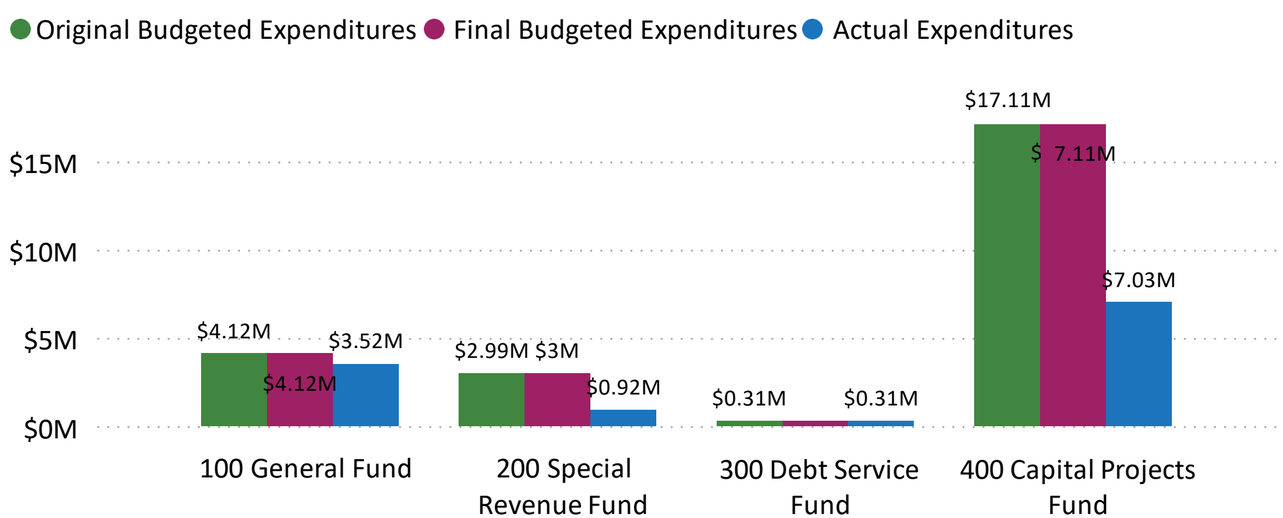
Revenue Source by Fund



Expenditure by Source/Function



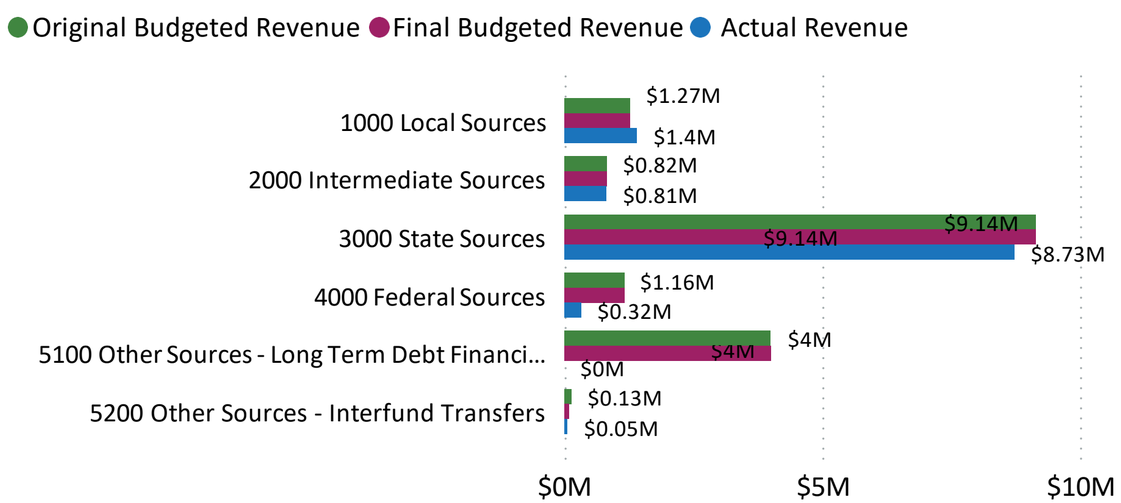
Expenditure Function by Fund



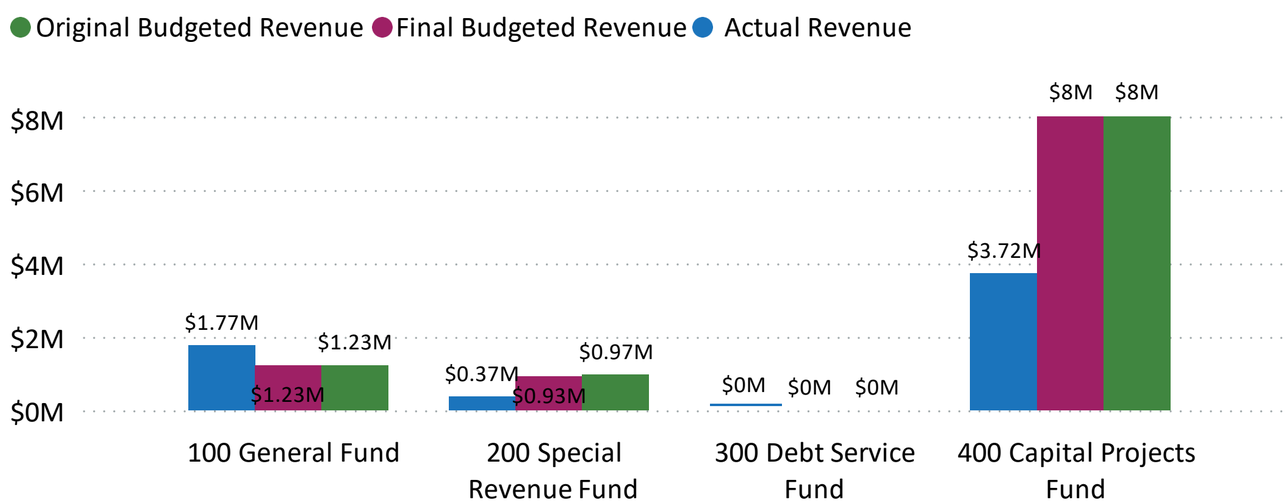
Budget to Actuals

2221 Enterprise SD 21

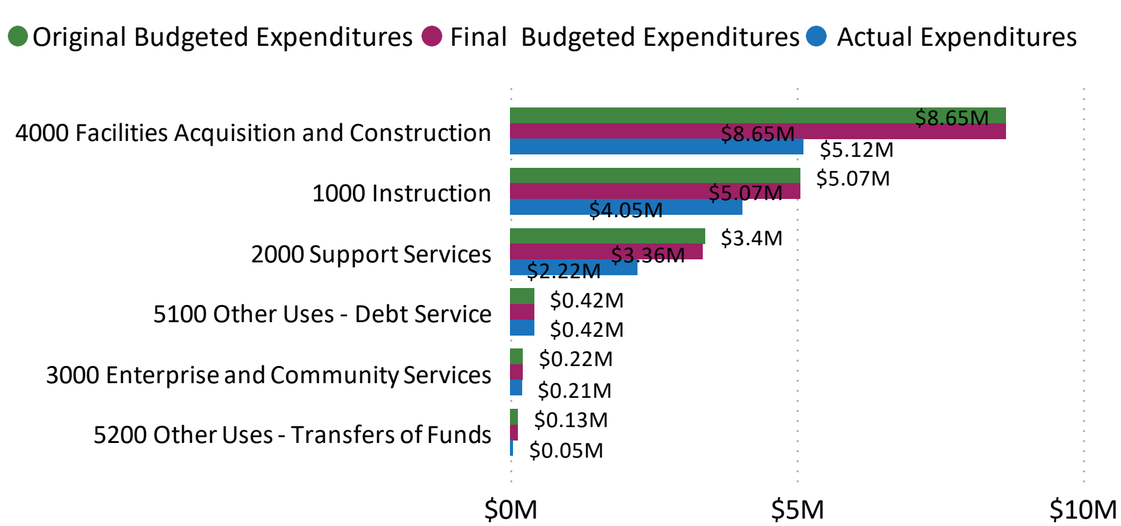
Revenue by Source/Function



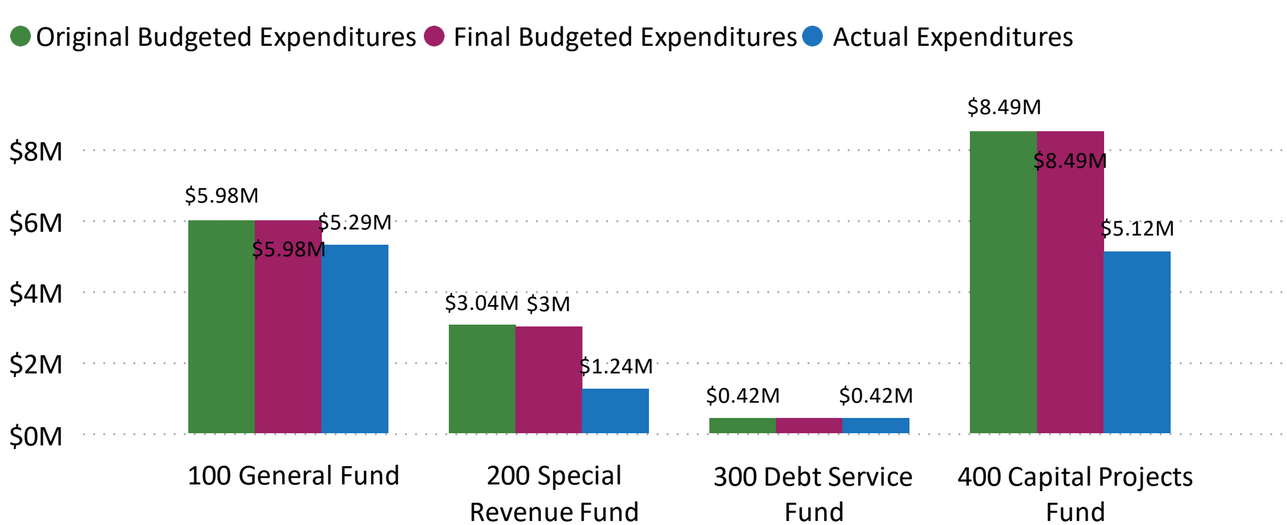
Revenue Source by Fund



Expenditure by Source/Function



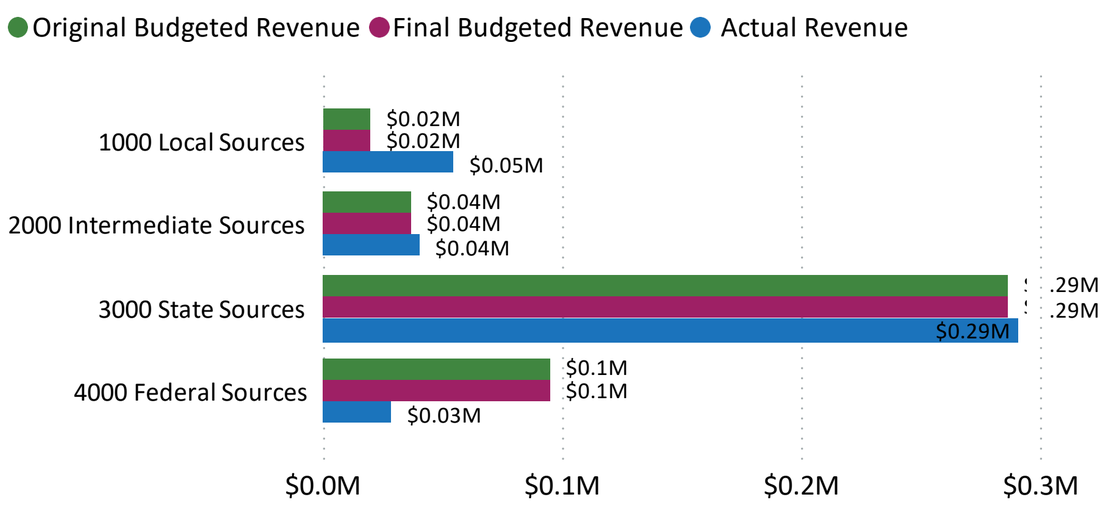
Expenditure Function by Fund



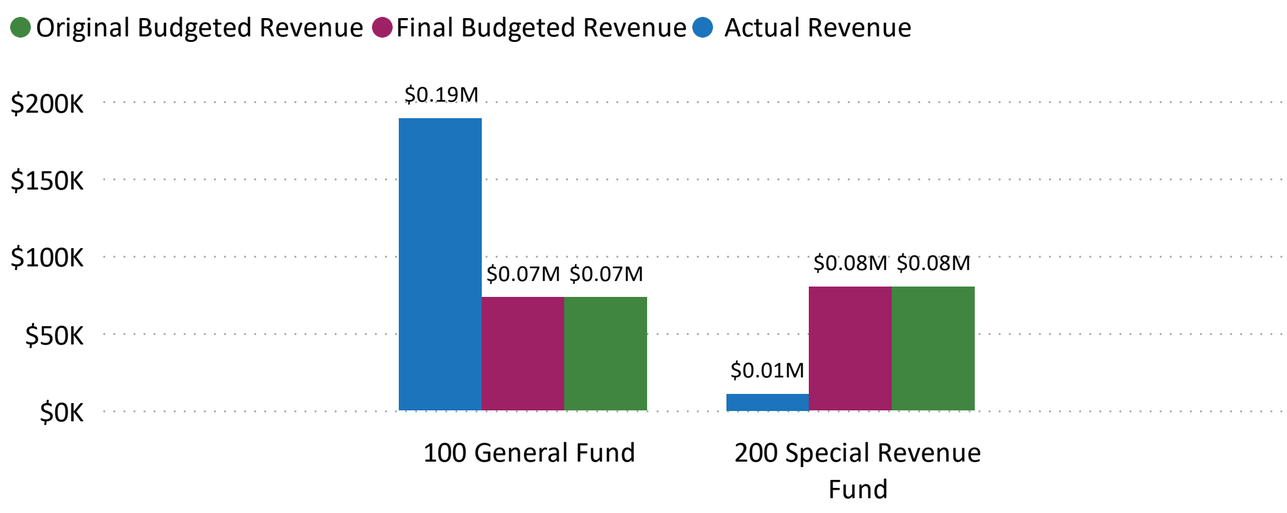
Budget to Actuals

2222 Troy SD 54

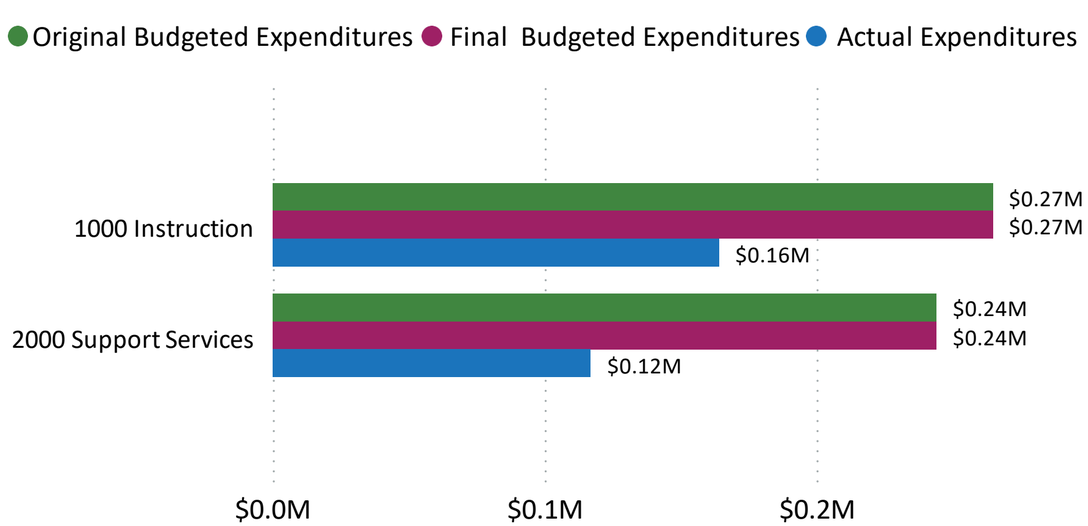
Revenue by Source/Function



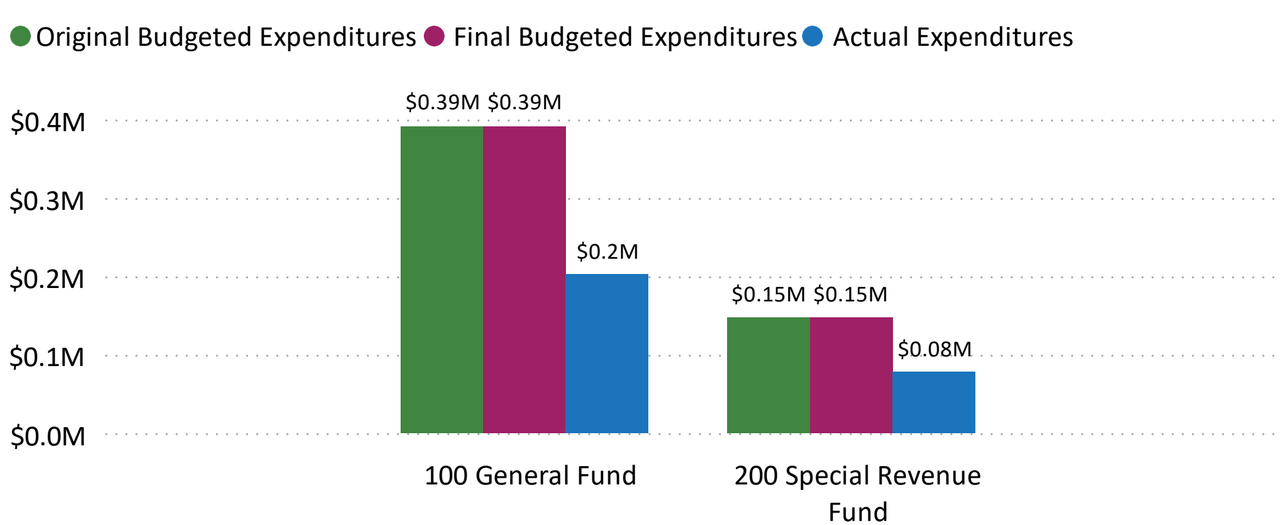
Revenue Source by Fund



Expenditure by Source/Function



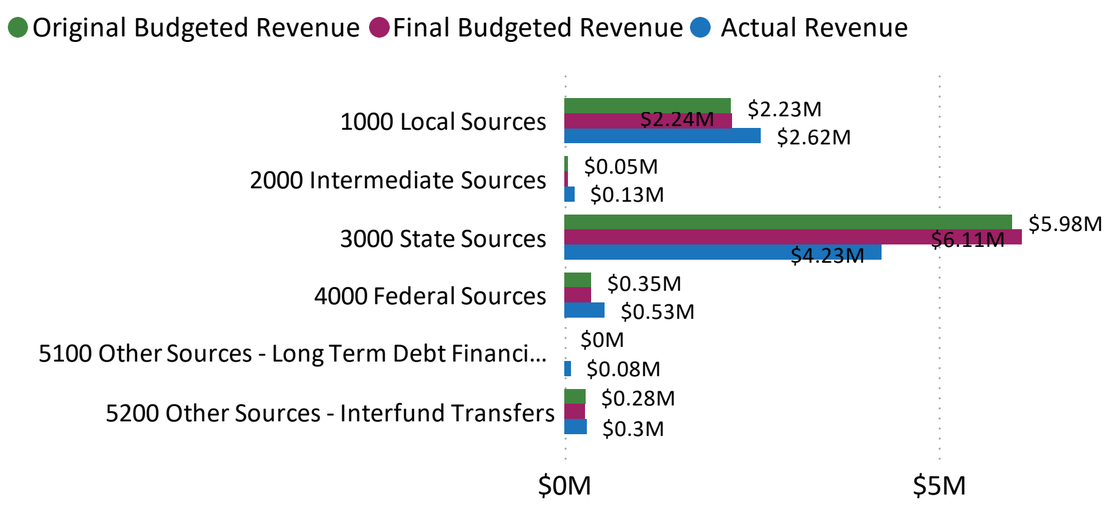
Expenditure Function by Fund



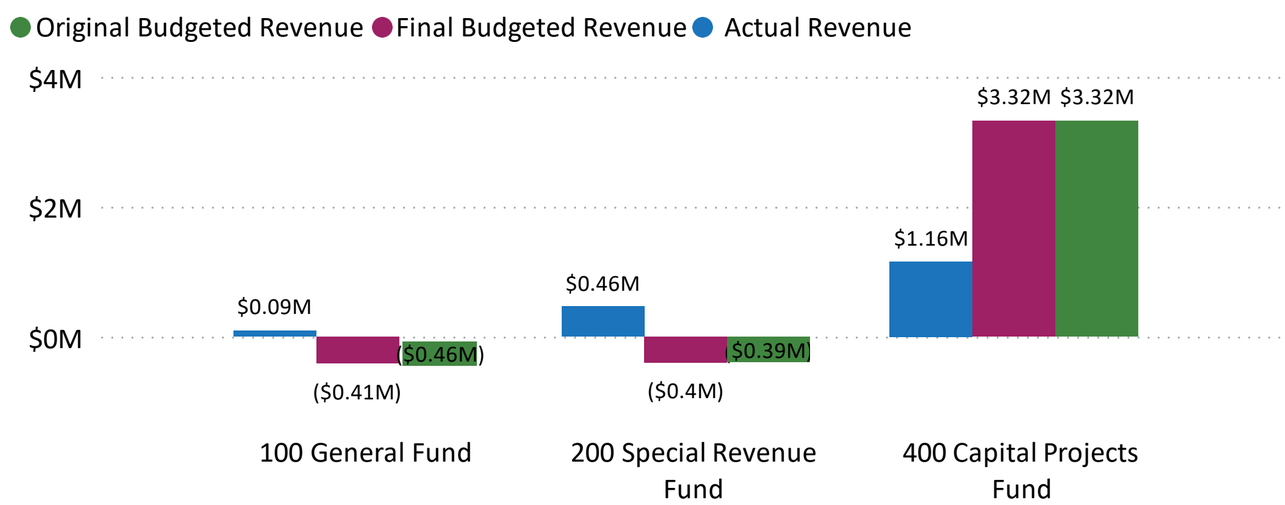
Budget to Actuals

2225 South Wasco County SD 1

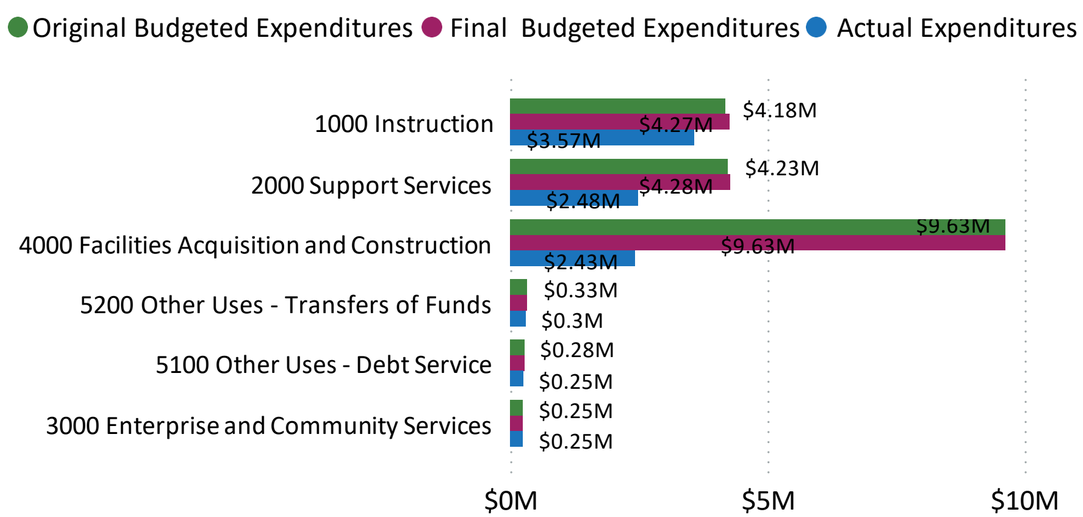
Revenue by Source/Function



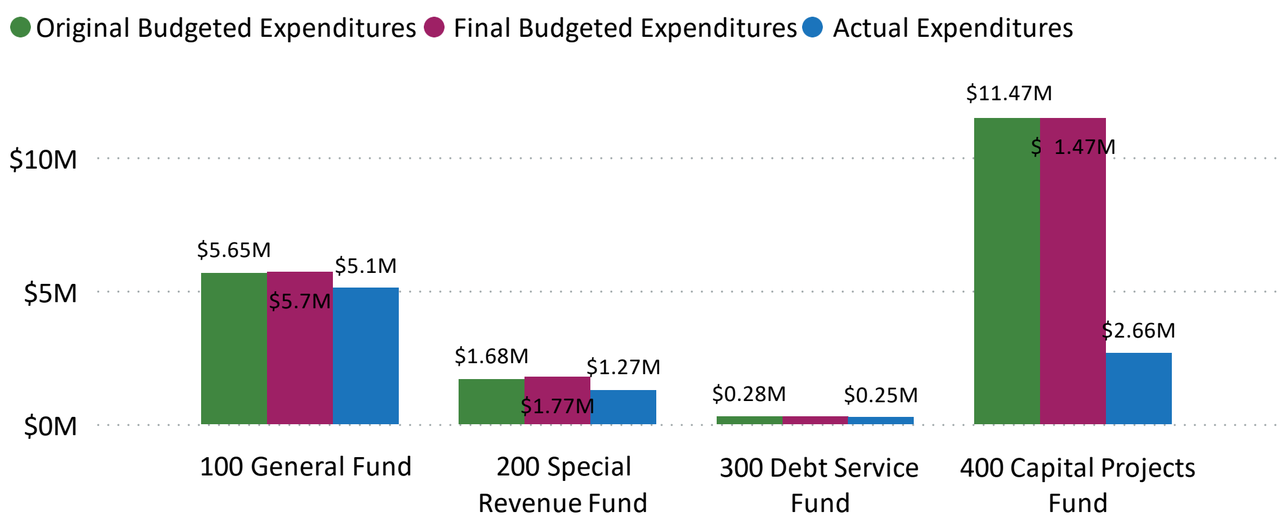
Revenue Source by Fund



Expenditure by Source/Function



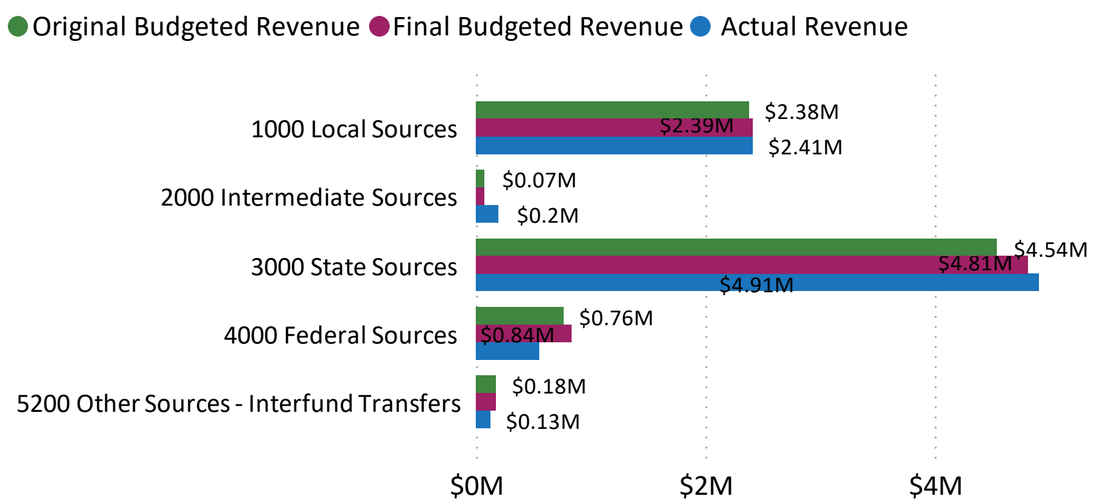
Expenditure Function by Fund



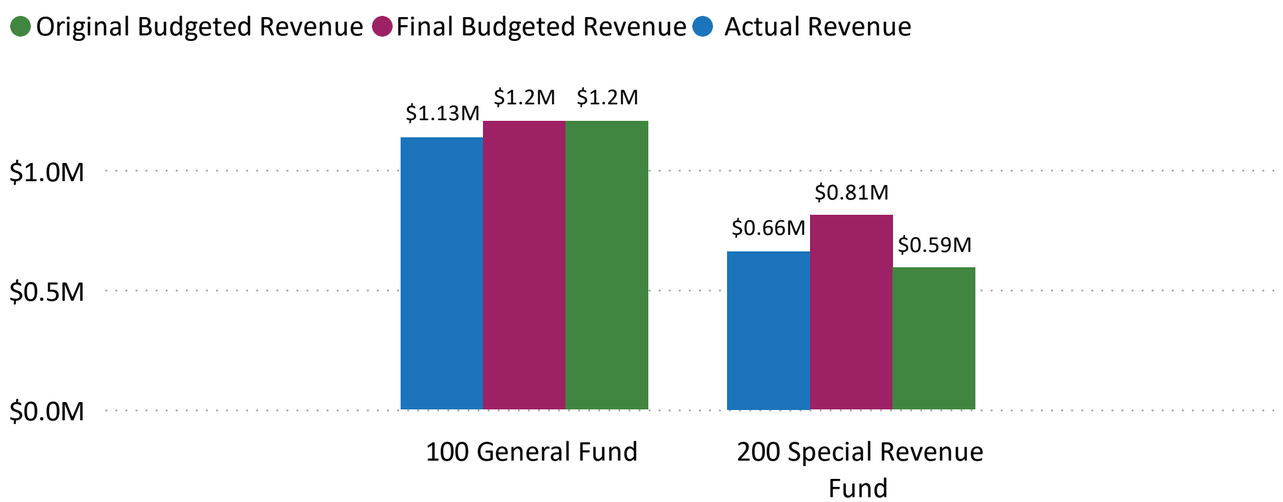
Budget to Actuals

2229 Dufur SD 29

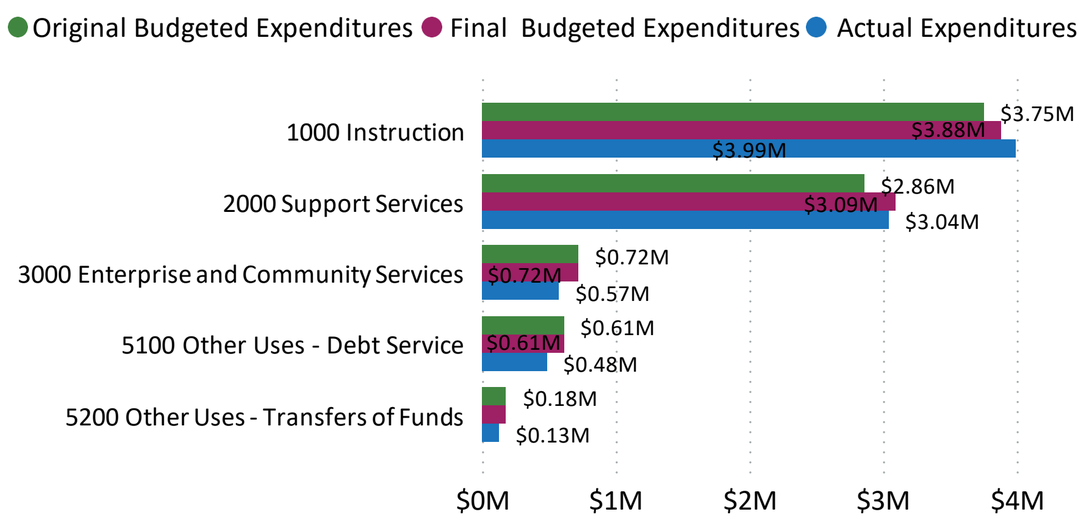
Revenue by Source/Function



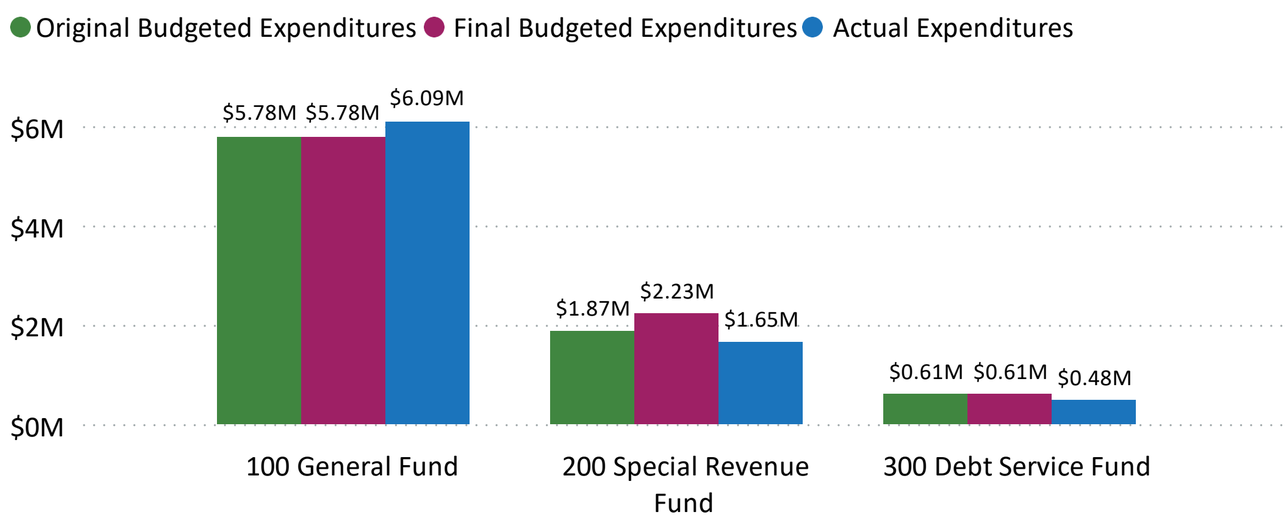
Revenue Source by Fund



Expenditure by Source/Function



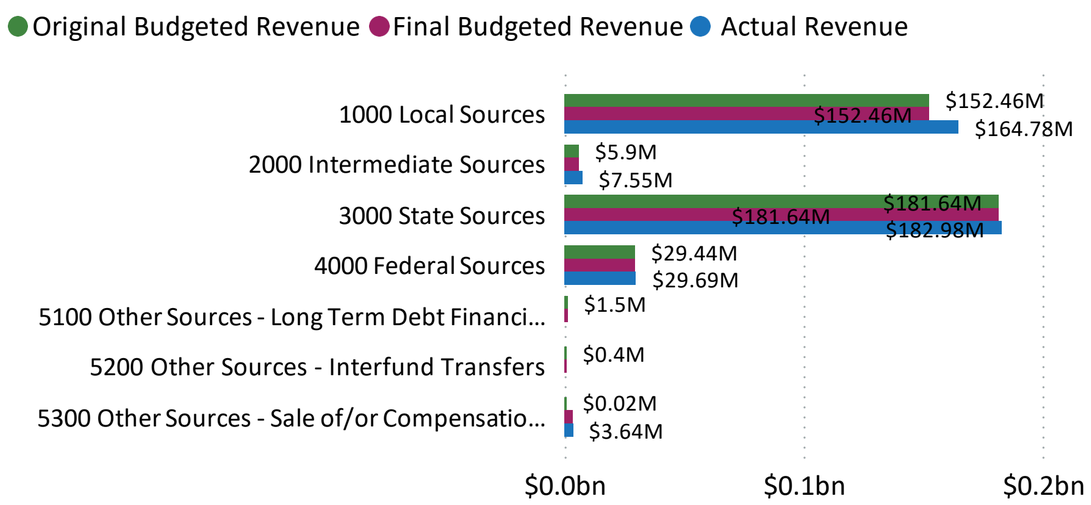
Expenditure Function by Fund



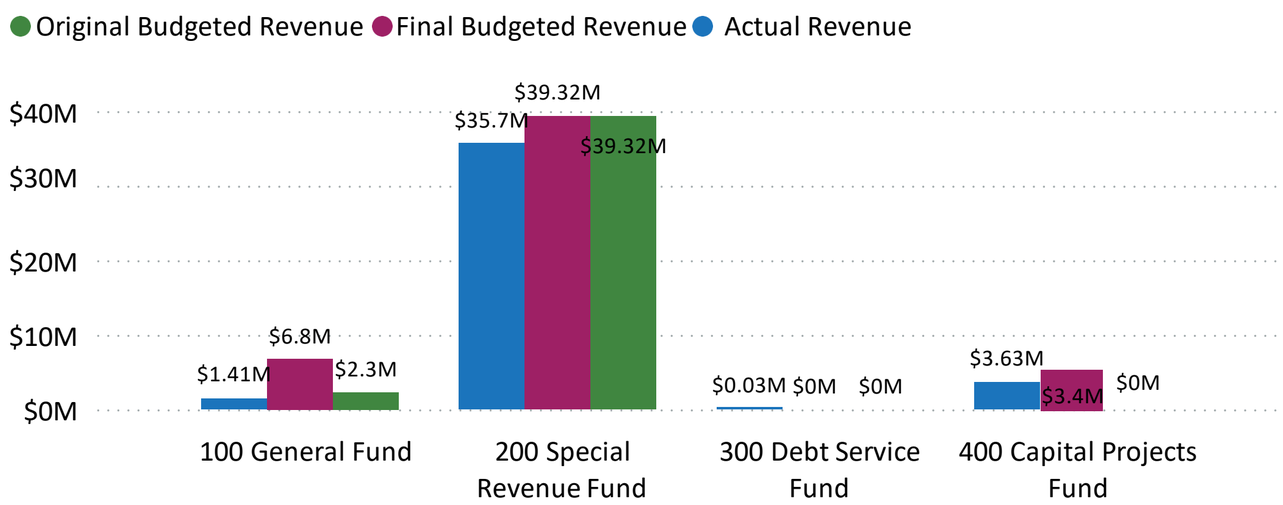
Budget to Actuals

2239 Hillsboro SD 1J

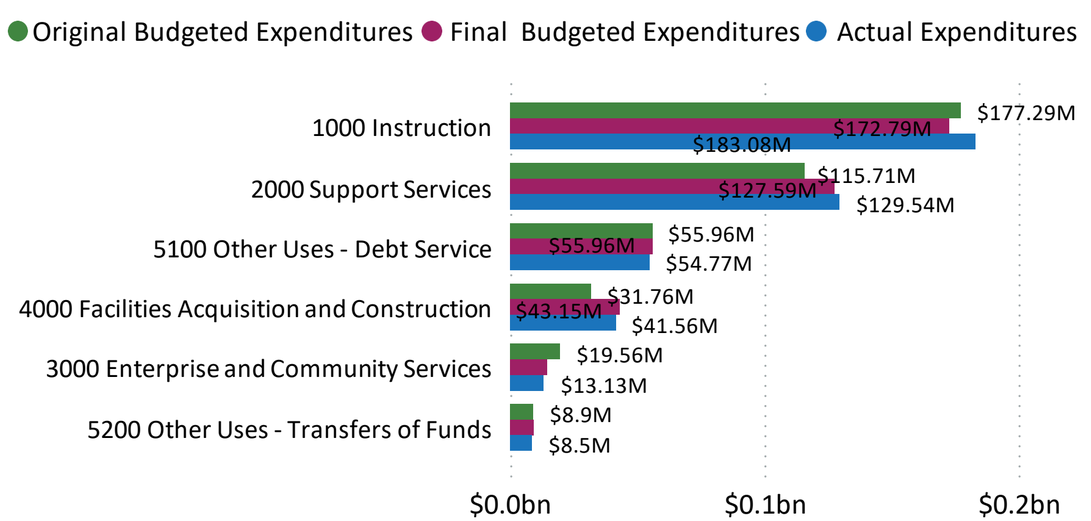
Revenue by Source/Function



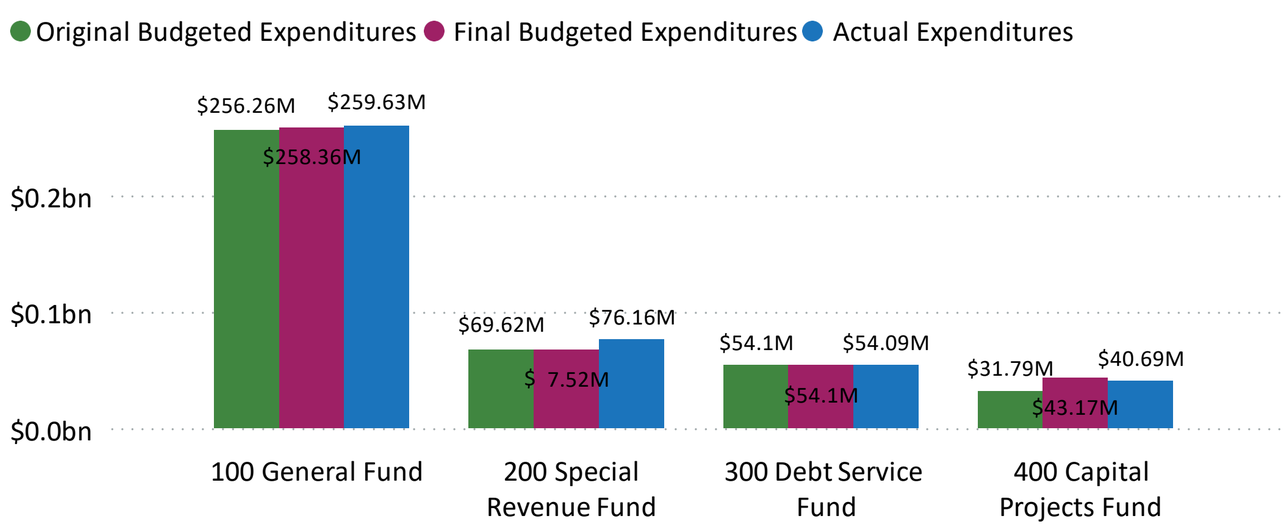
Revenue Source by Fund



Expenditure by Source/Function



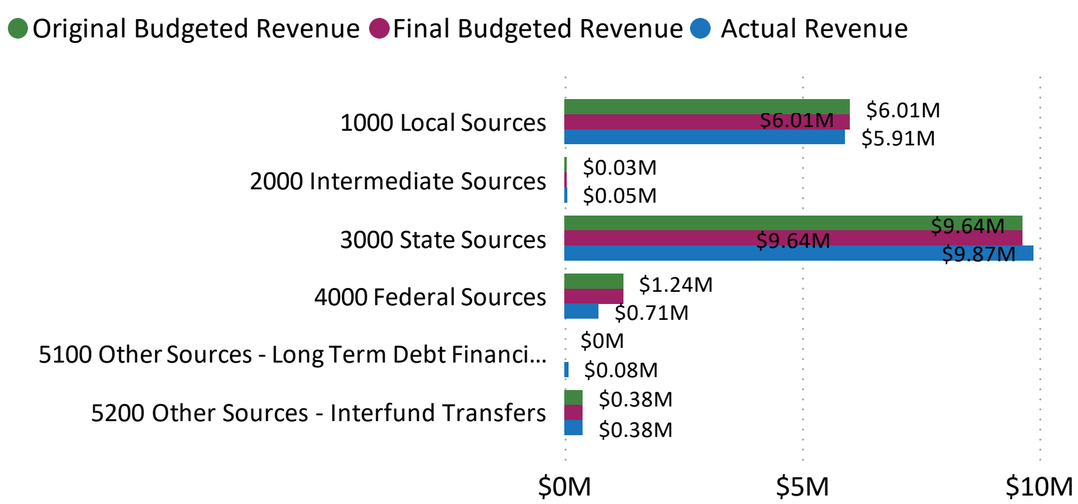
Expenditure Function by Fund



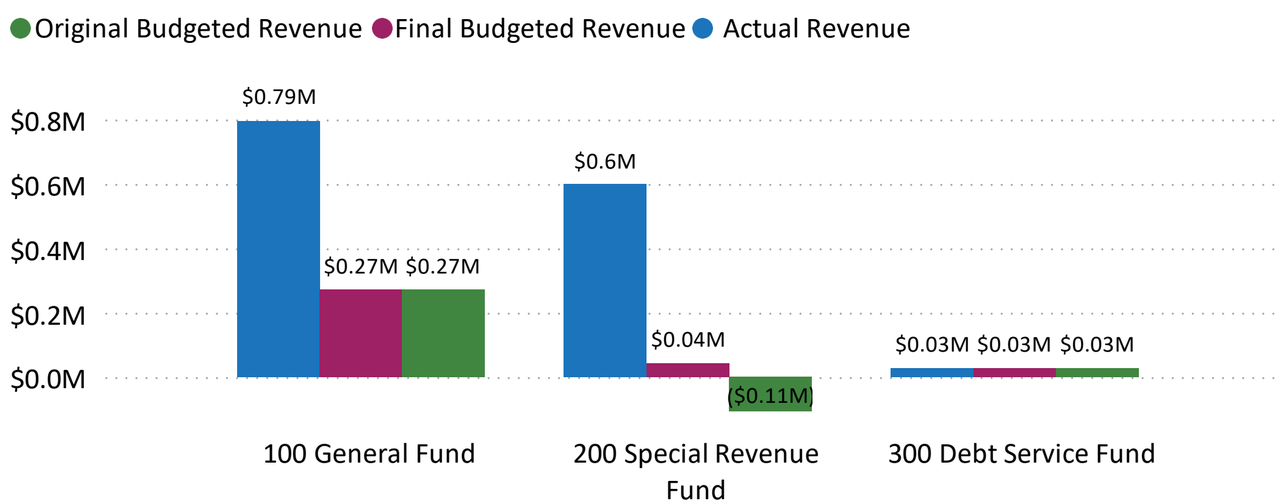
Budget to Actuals

2240 Banks SD 13

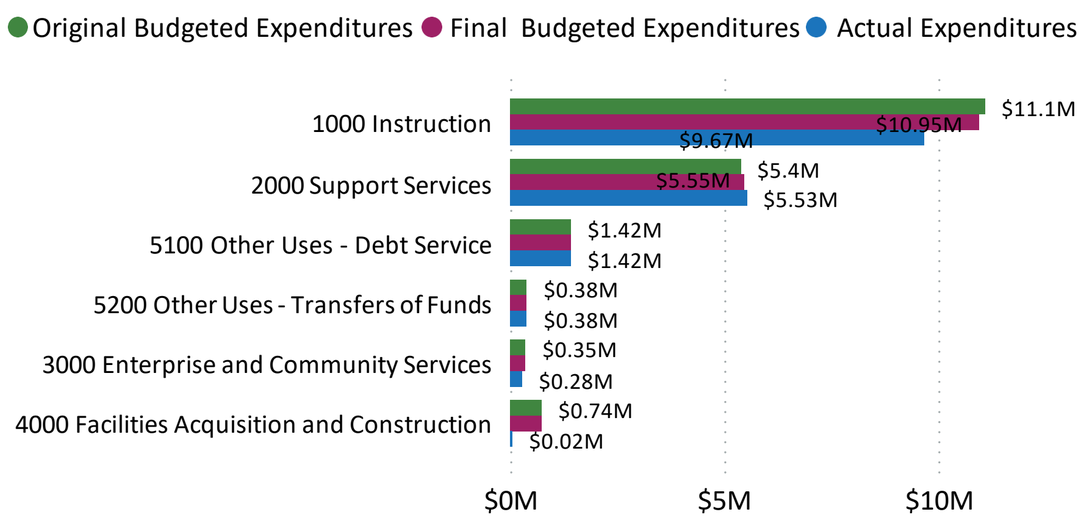
Revenue by Source/Function



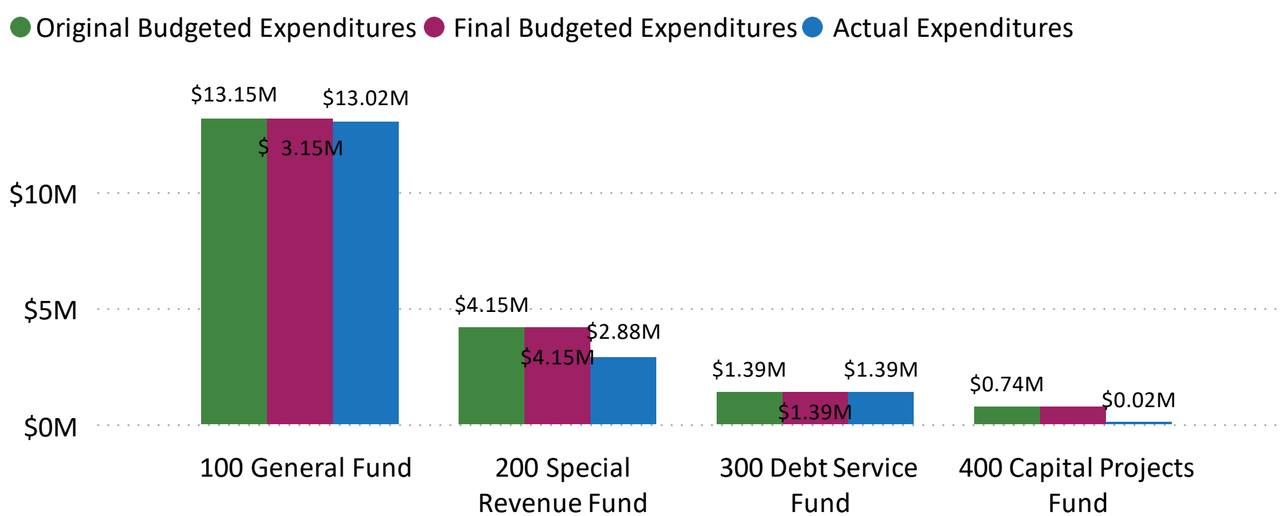
Revenue Source by Fund



Expenditure by Source/Function



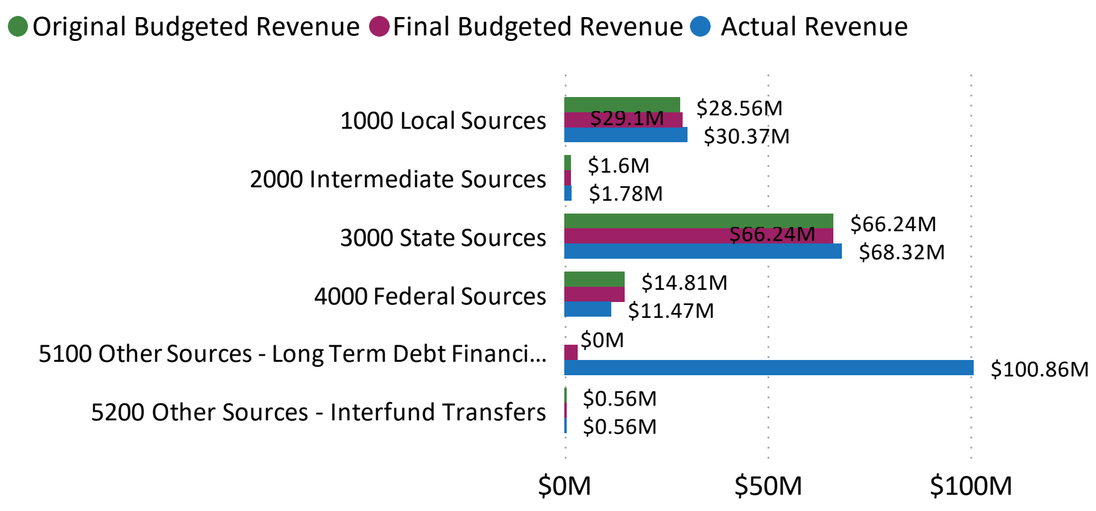
Expenditure Function by Fund



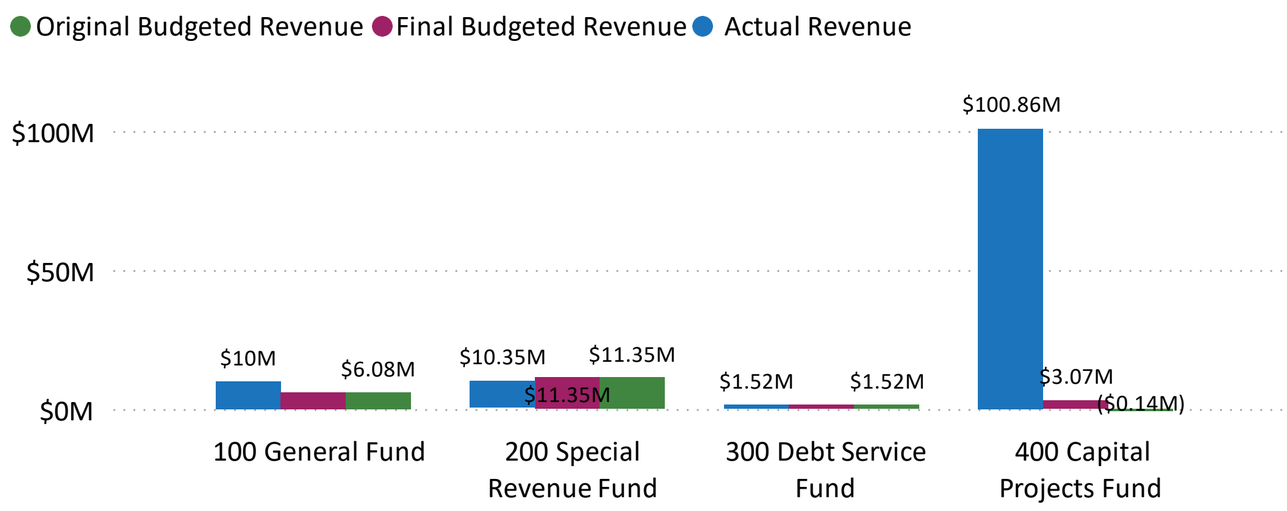
Budget to Actuals

2241 Forest Grove SD 15

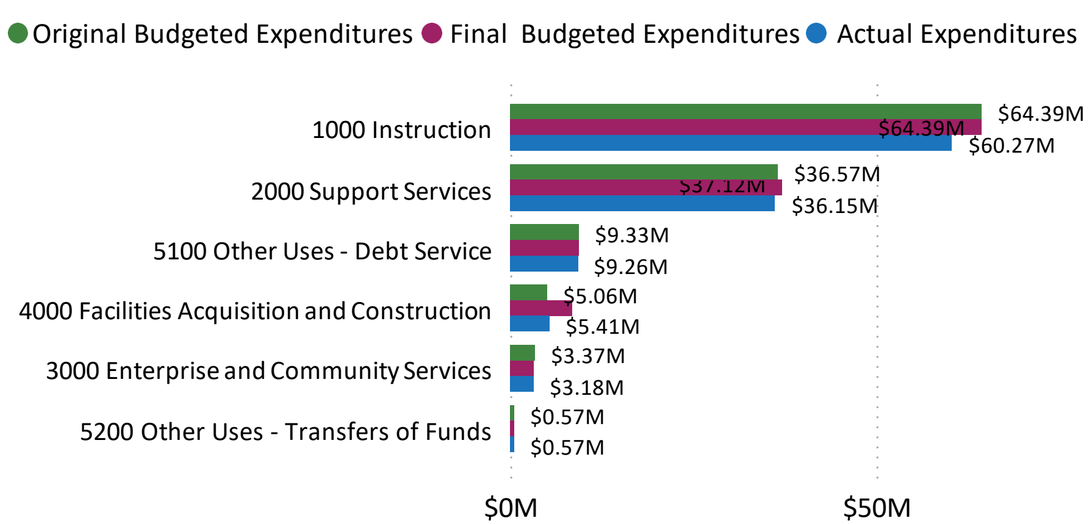
Revenue by Source/Function



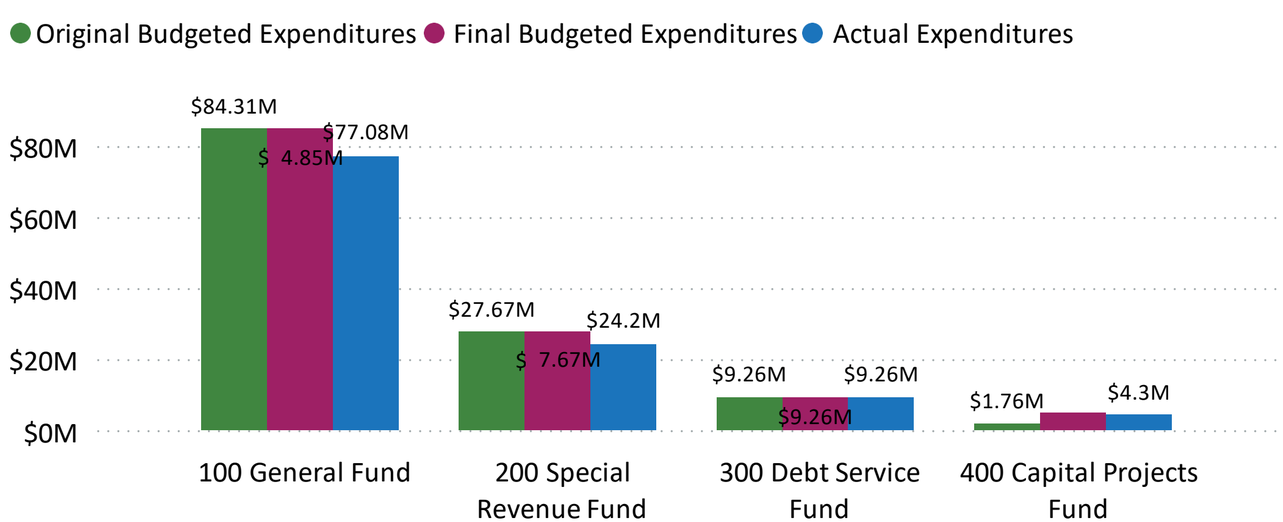
Revenue Source by Fund



Expenditure by Source/Function



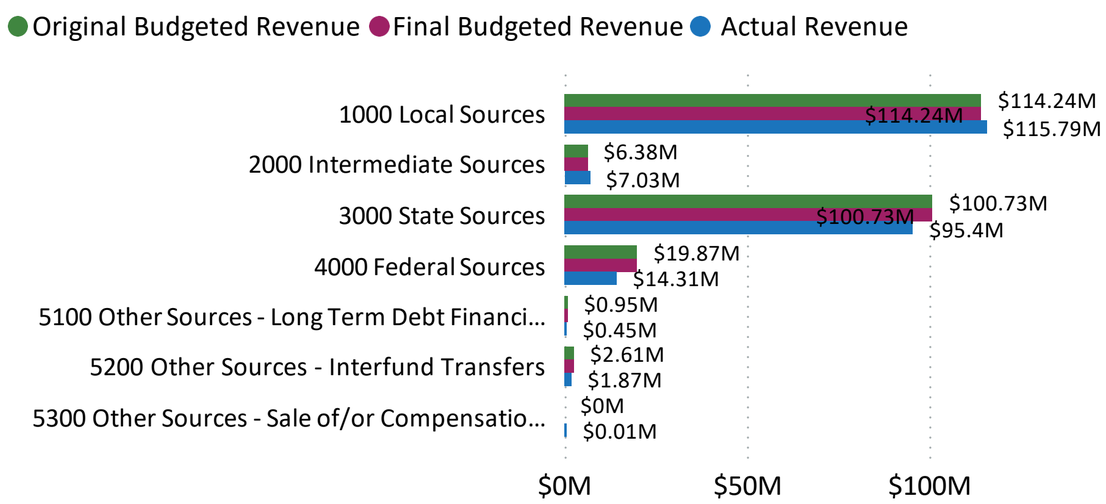
Expenditure Function by Fund



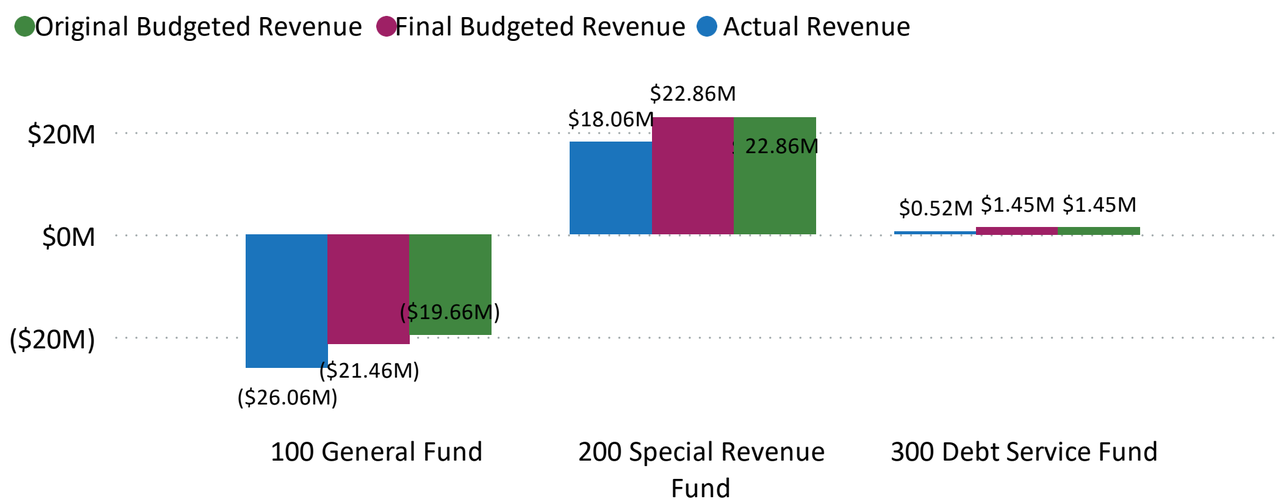
Budget to Actuals

2242 Tigard-Tualatin SD 23J

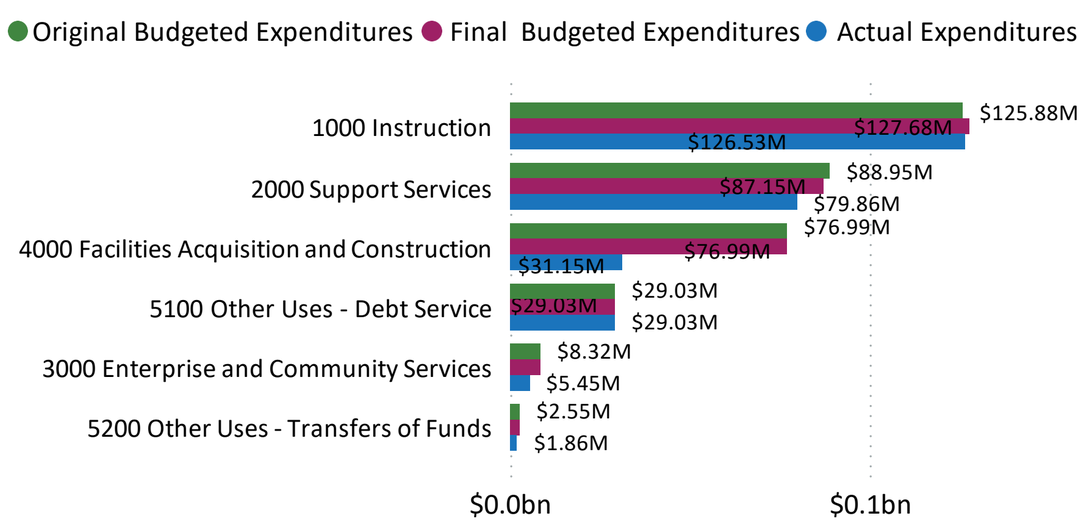
Revenue by Source/Function



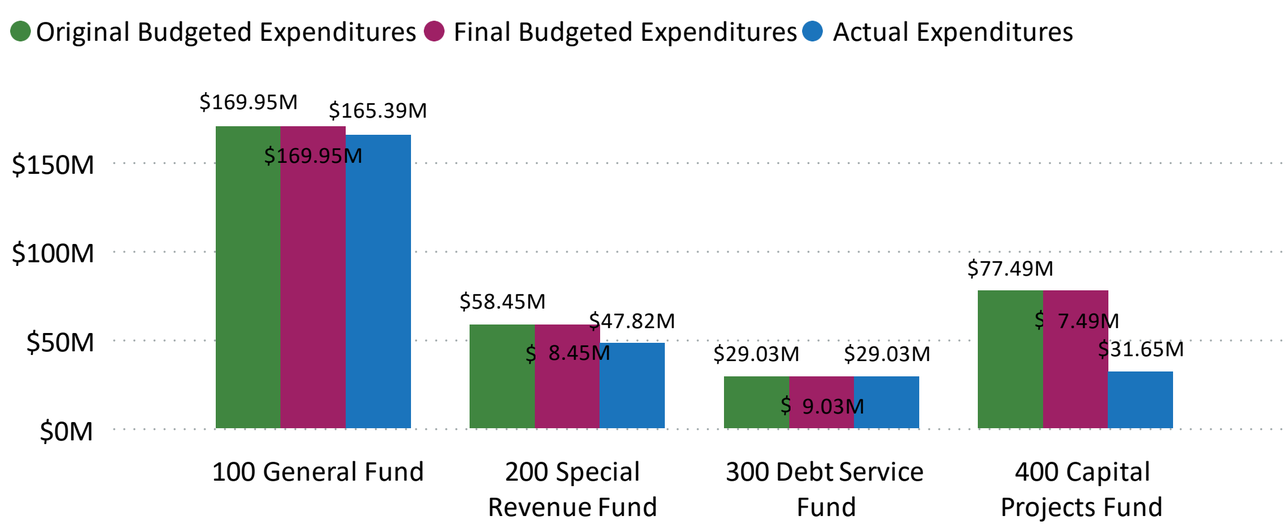
Revenue Source by Fund



Expenditure by Source/Function



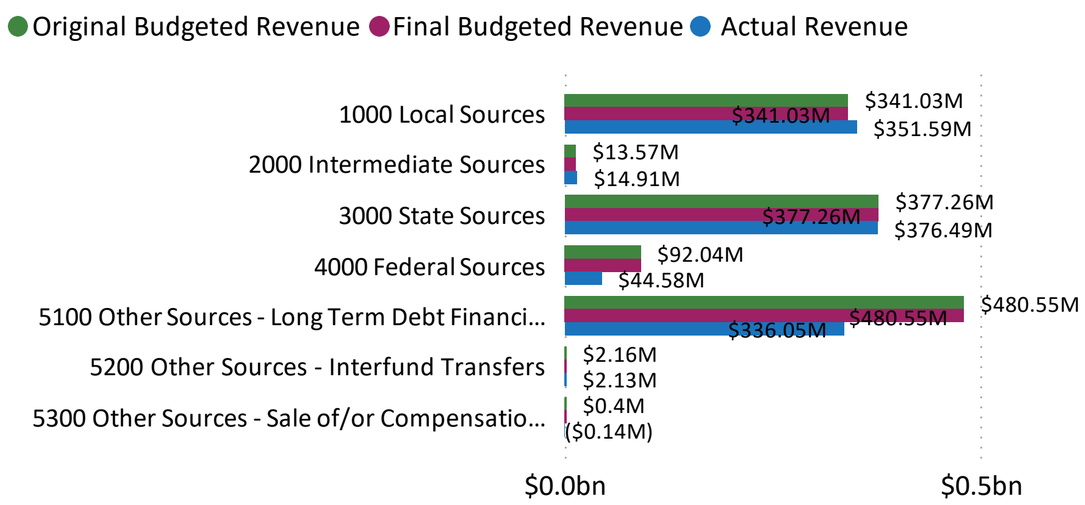
Expenditure Function by Fund



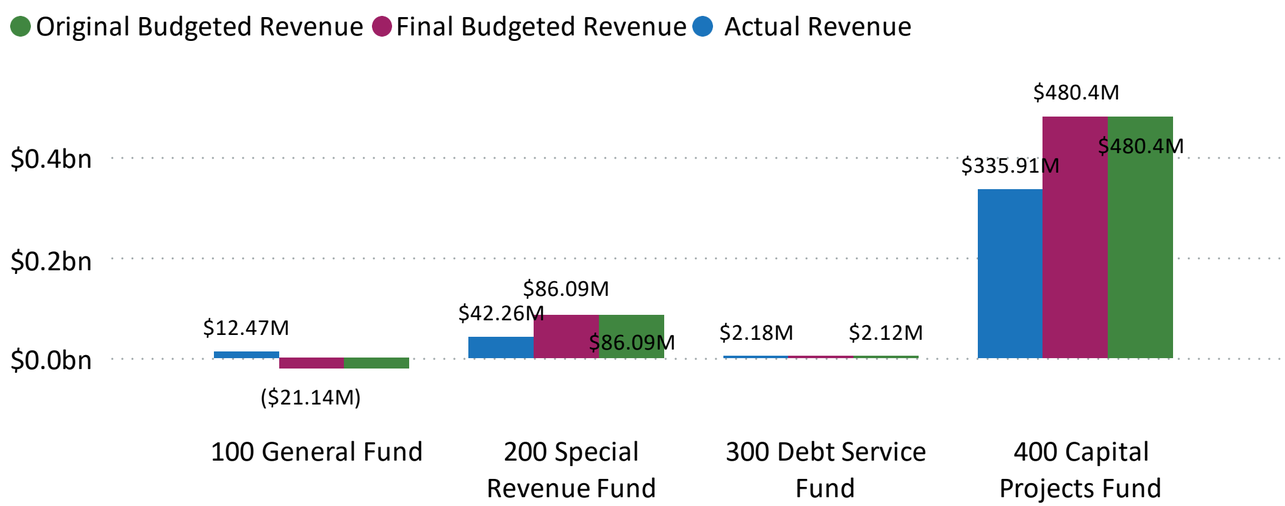
Budget to Actuals

2243 Beaverton SD 48J

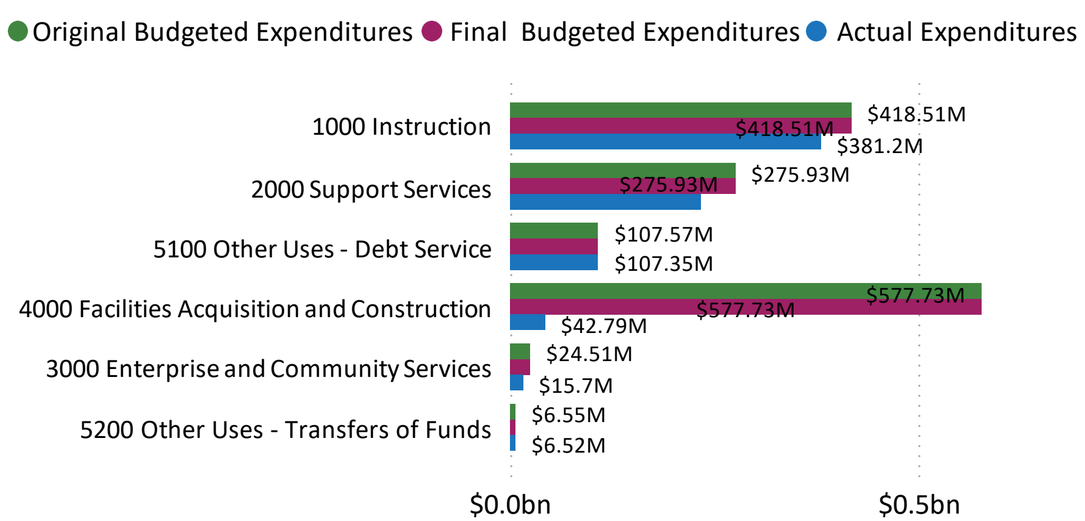
Revenue by Source/Function



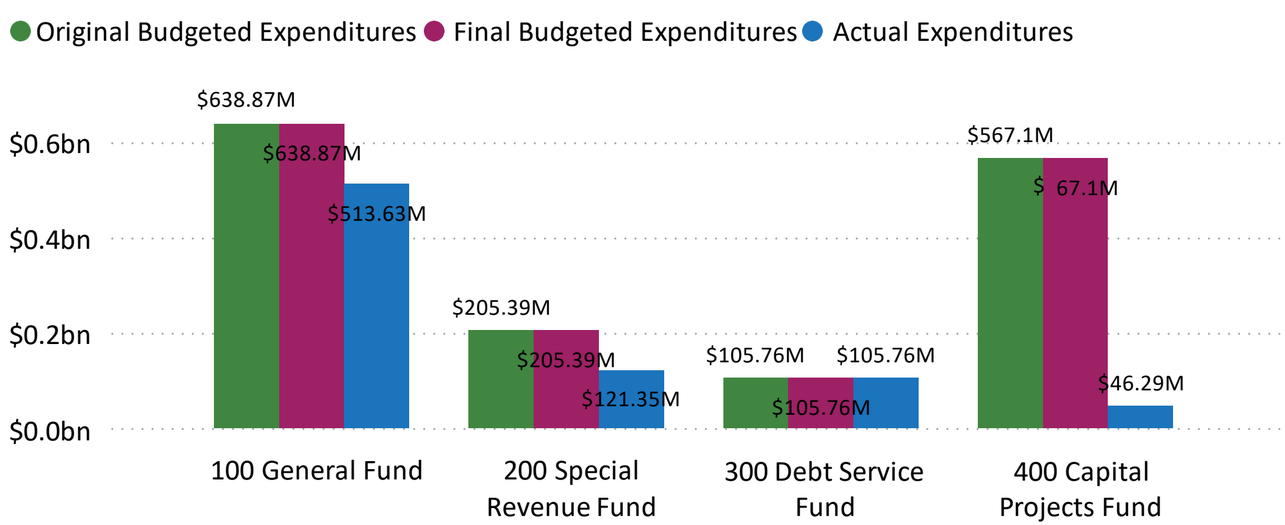
Revenue Source by Fund



Expenditure by Source/Function



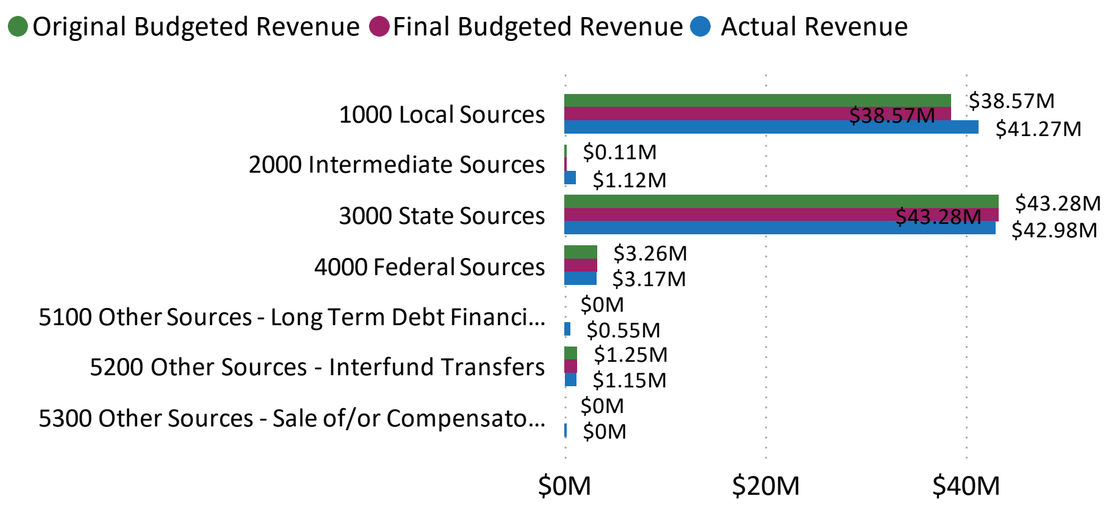
Expenditure Function by Fund



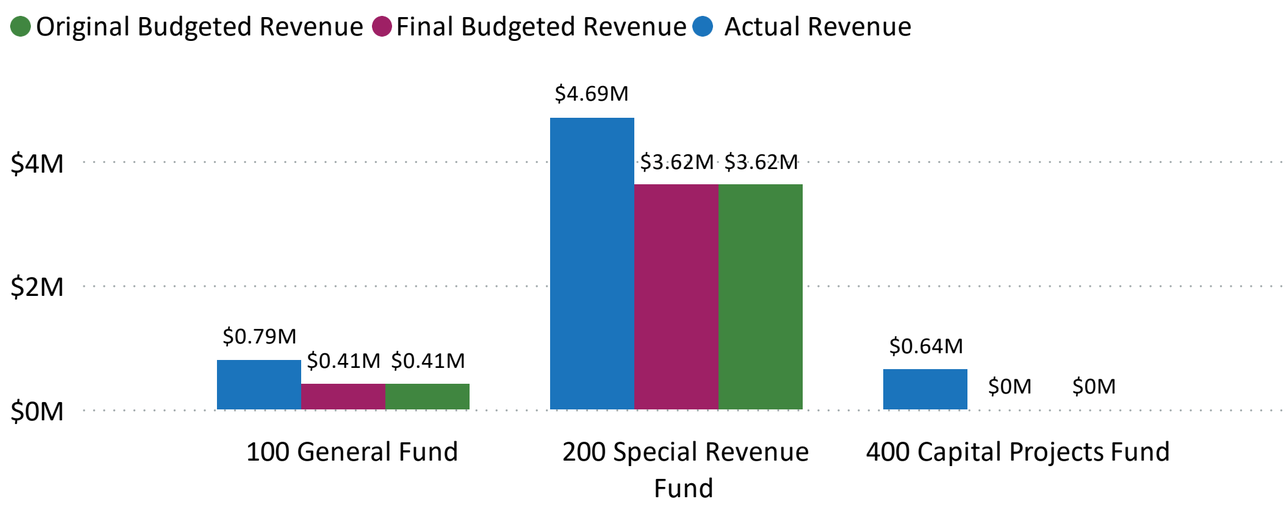
Budget to Actuals

2244 Sherwood SD 88J

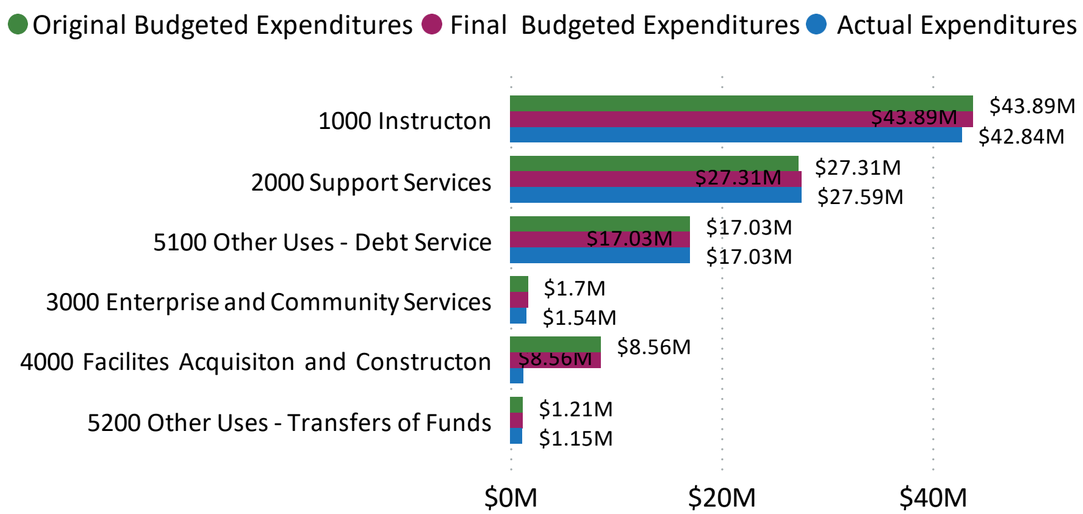
Revenue by Source/Function



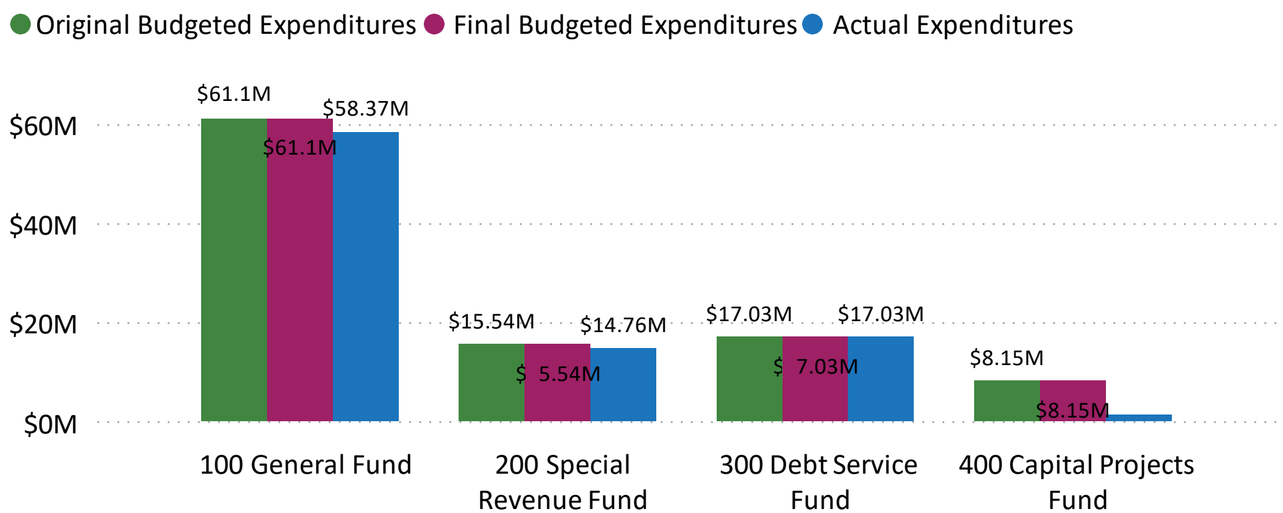
Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund



OREGON DEPARTMENT OF EDUCATION
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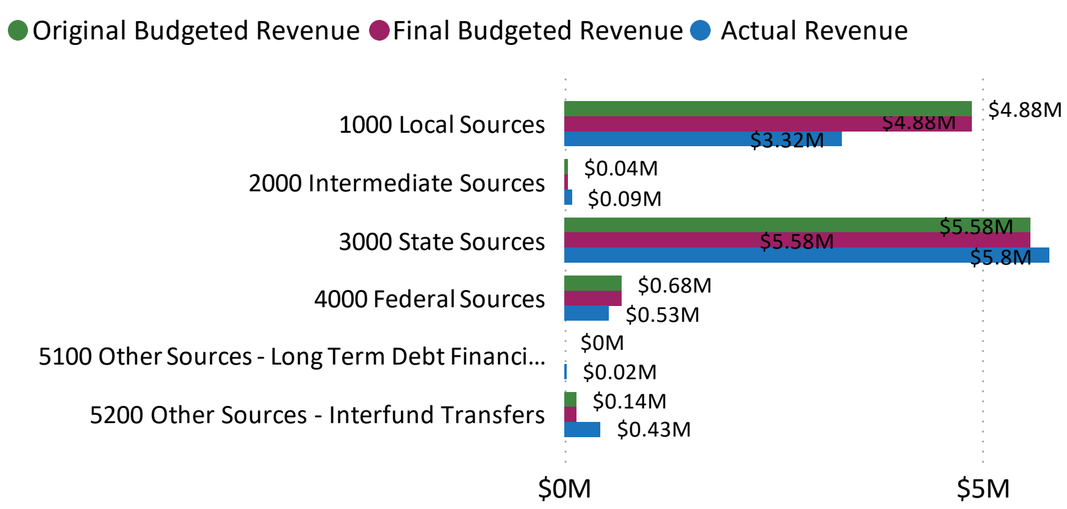
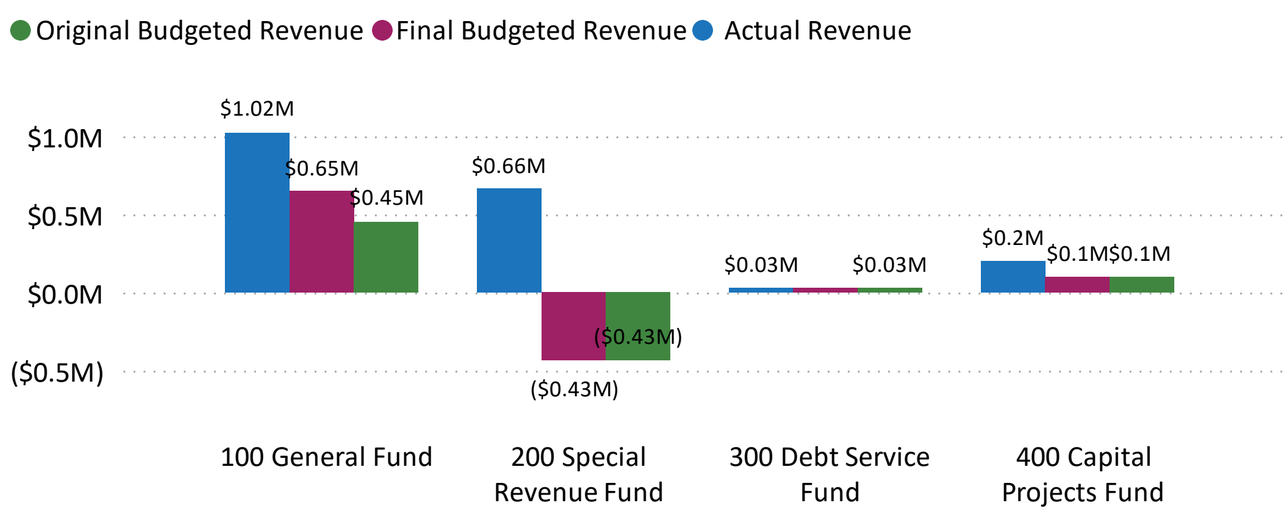
Budget to Actuals

2245 Gaston SD 511J

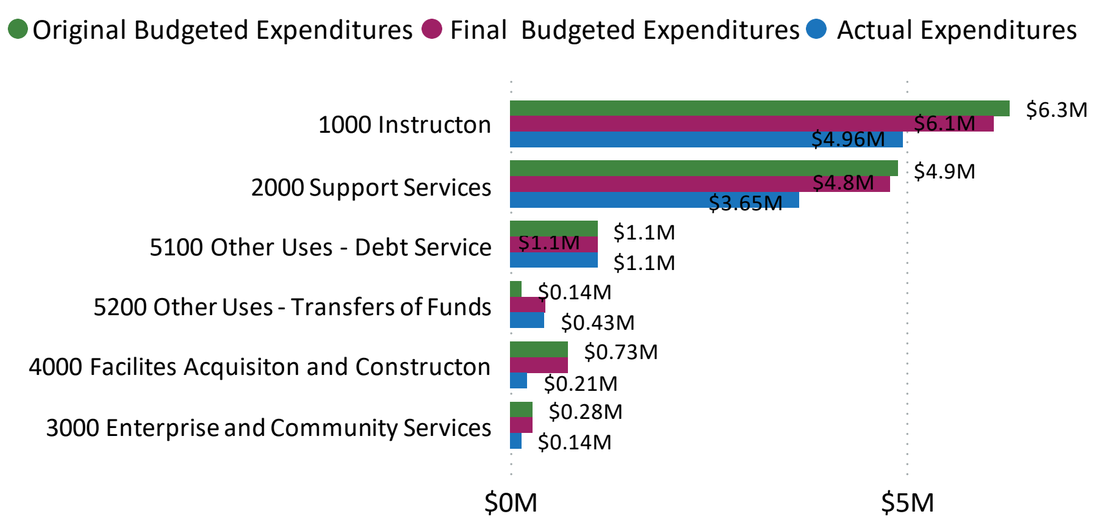
Revenue by Source/Function



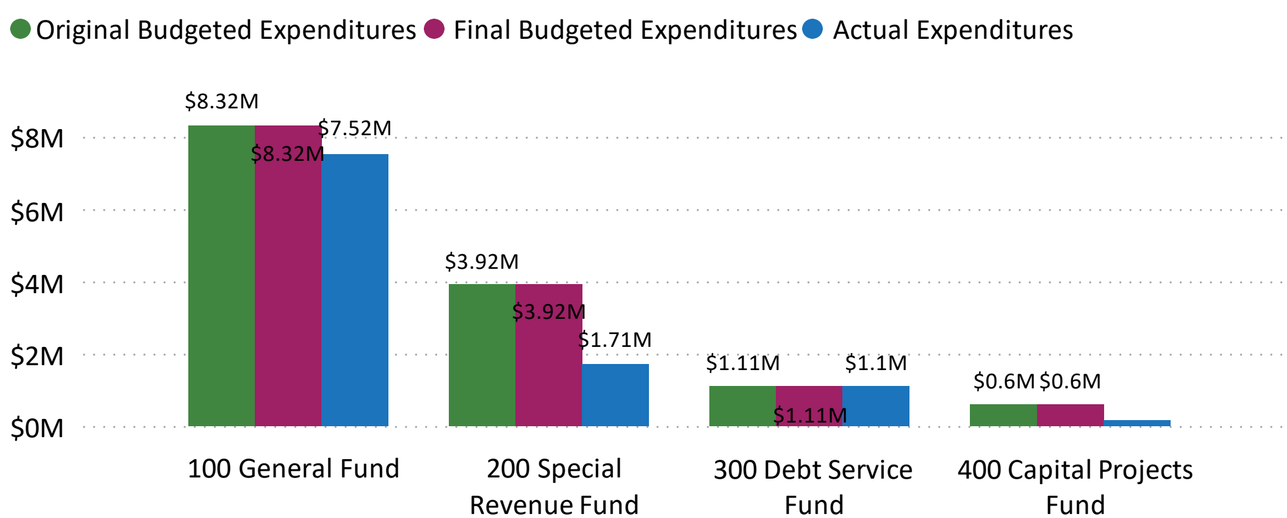
Revenue Source by Fund



Expenditure by Source/Function



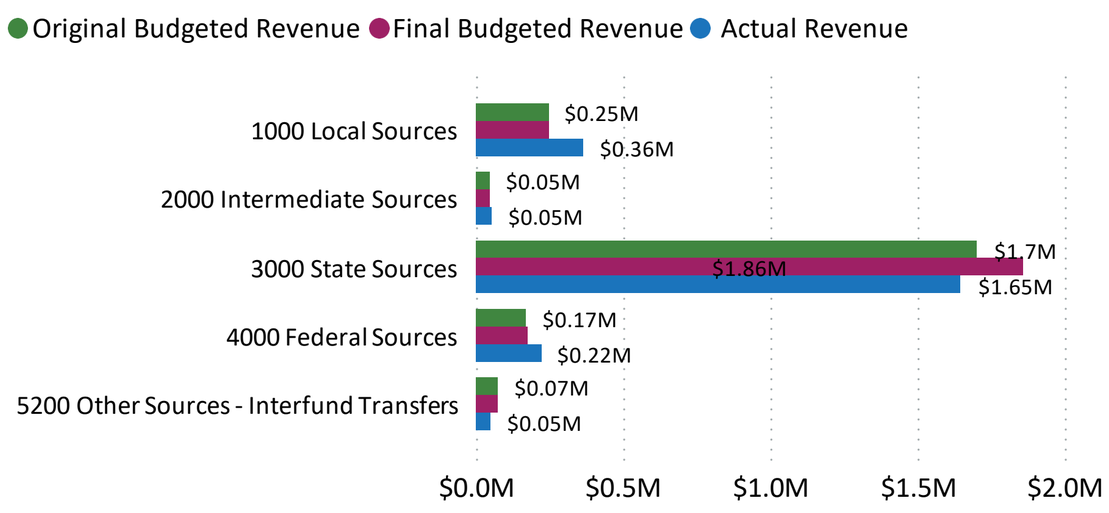
Expenditure Function by Fund



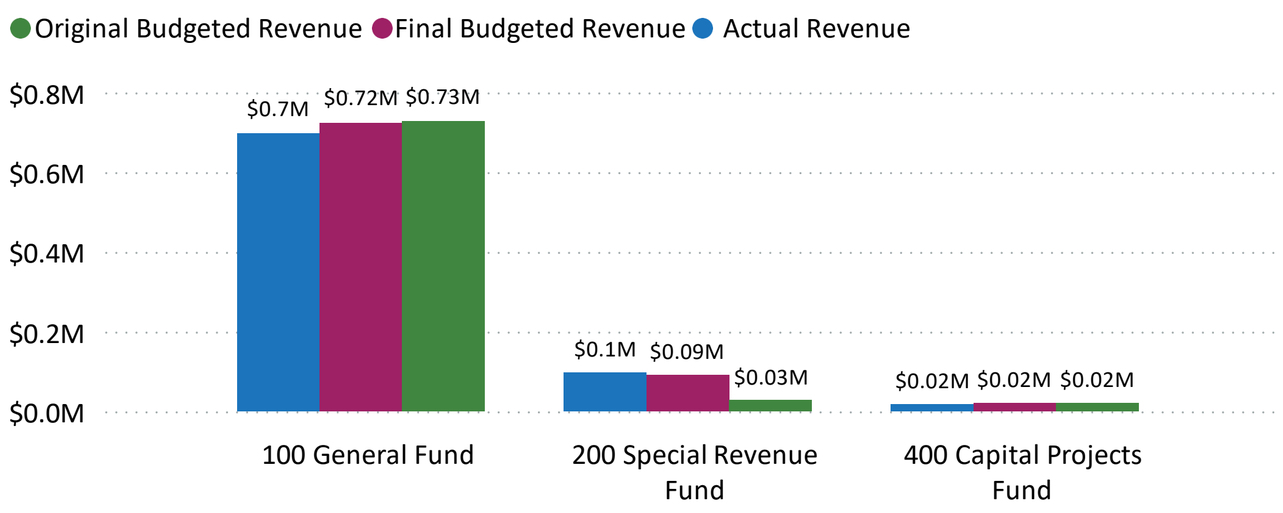
Budget to Actuals

2247 Spray SD 1

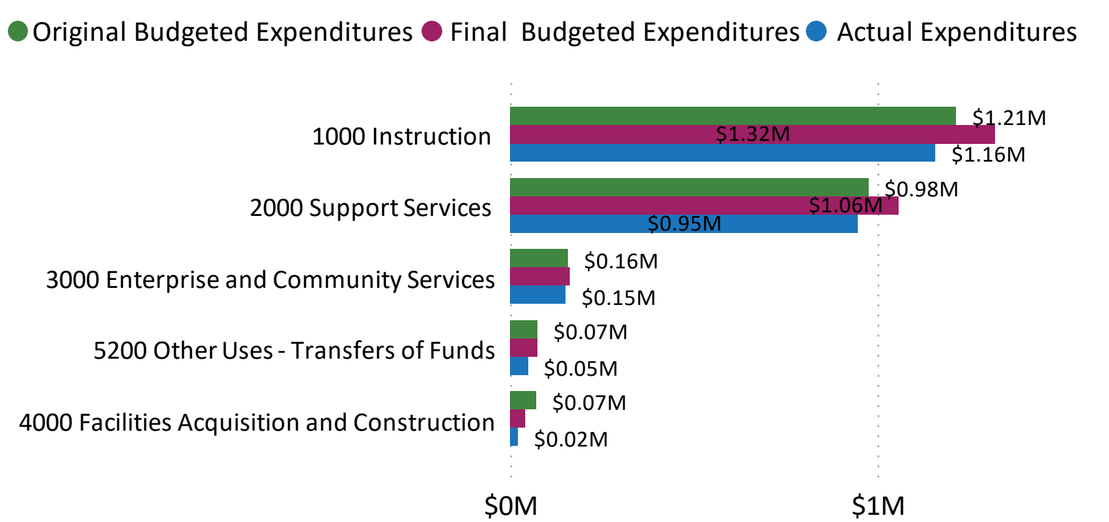
Revenue by Source/Function



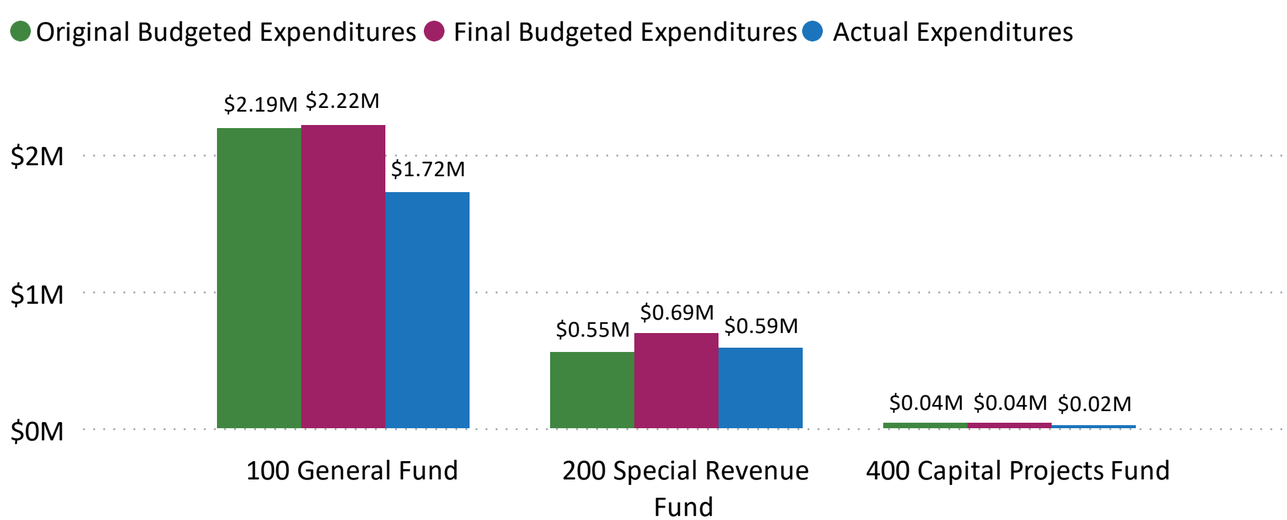
Revenue Source by Fund



Expenditure by Source/Function



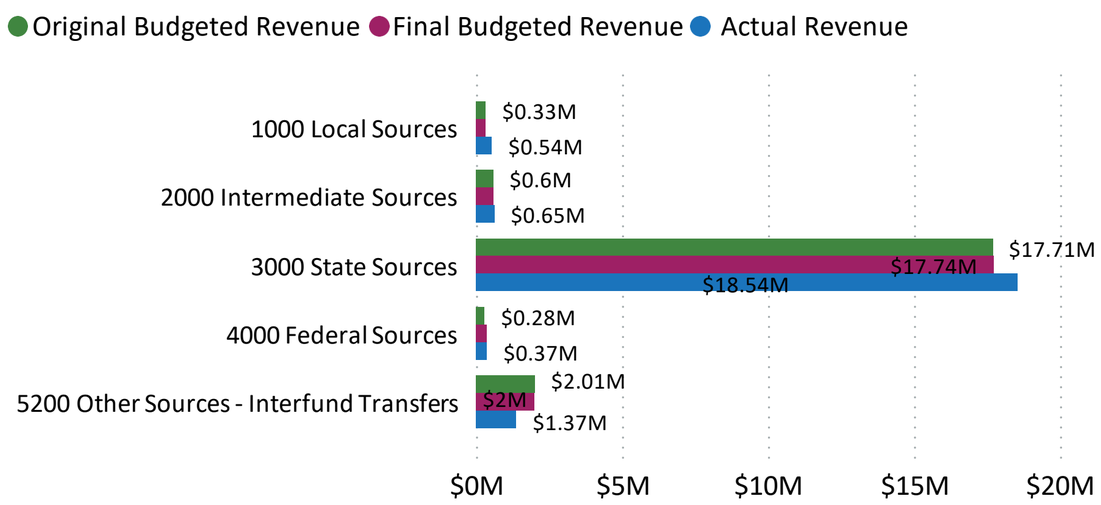
Expenditure Function by Fund



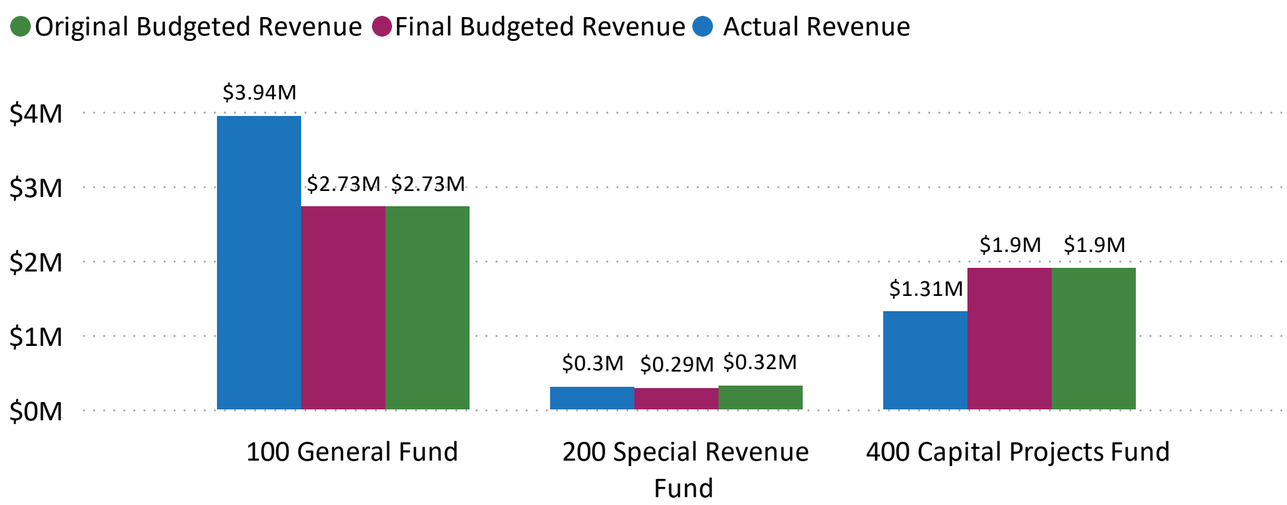
Budget to Actuals

2248 Fossil SD 21J

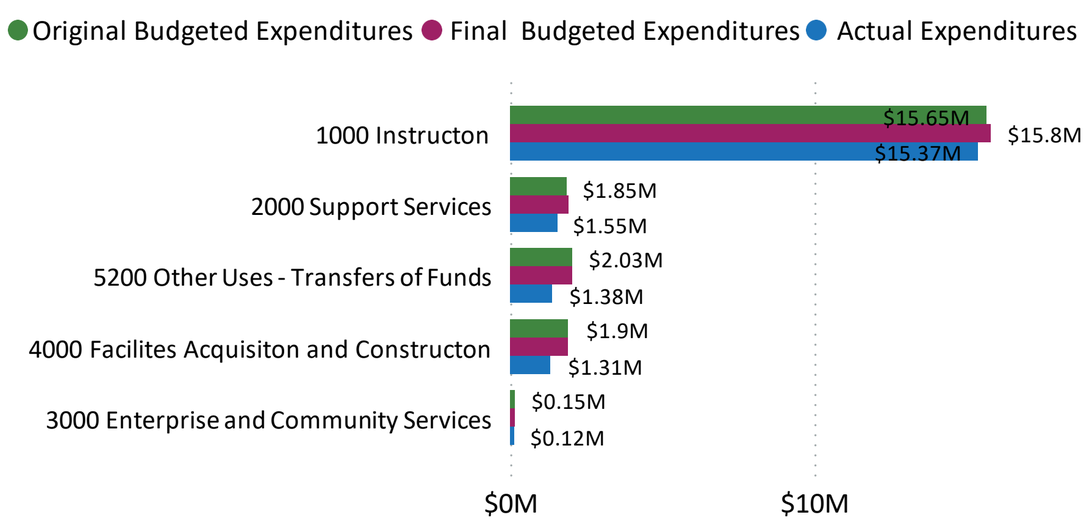
Revenue by Source/Function



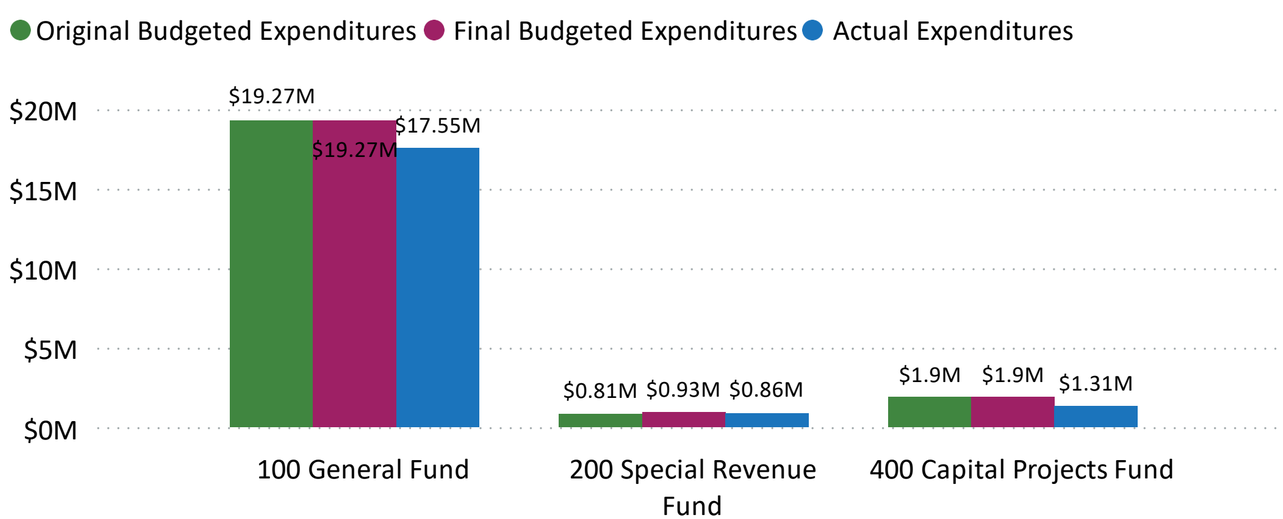
Revenue Source by Fund



Expenditure by Source/Function



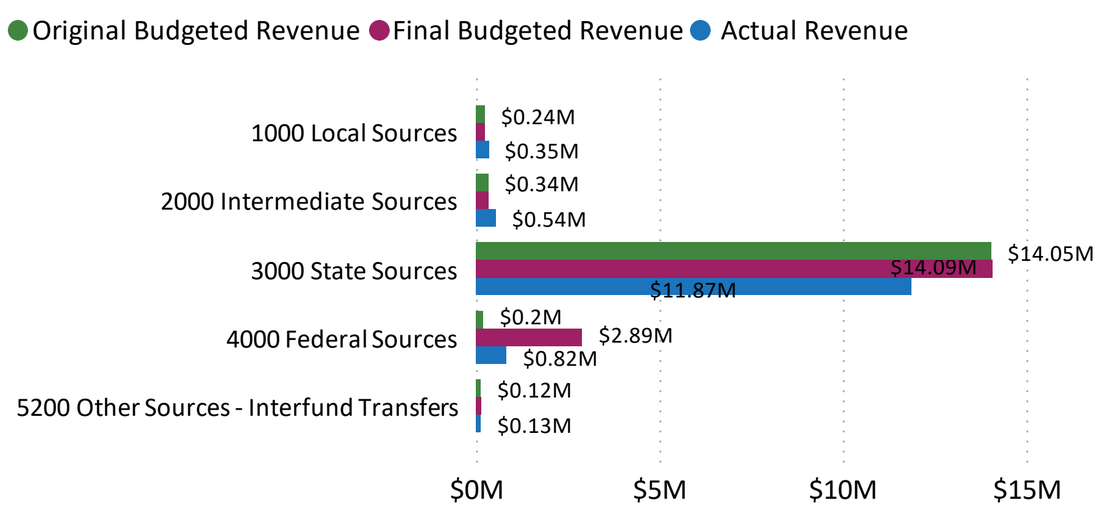
Expenditure Function by Fund



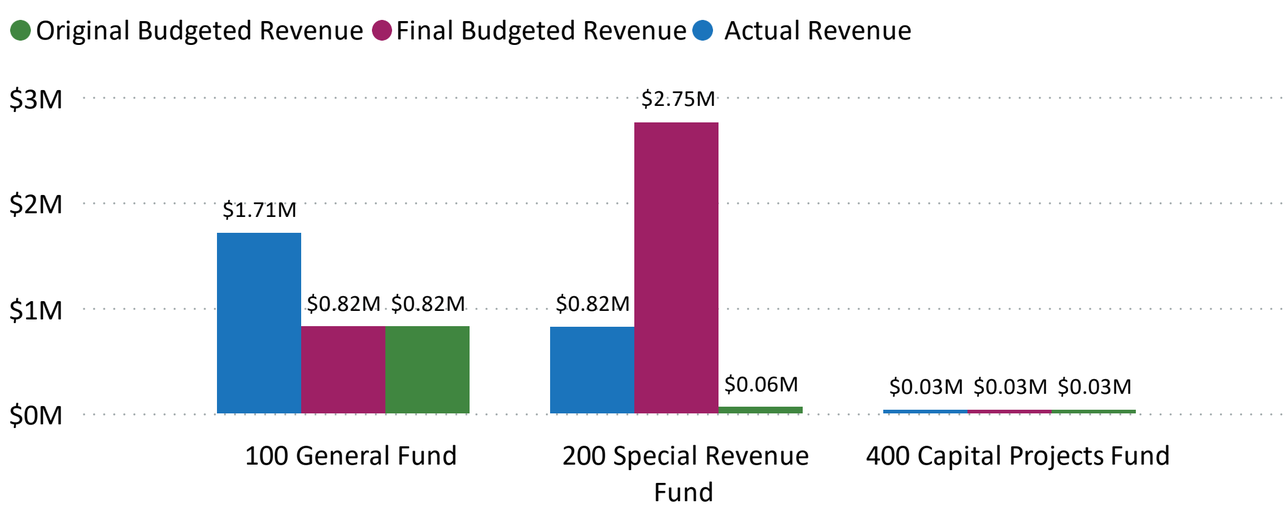
Budget to Actuals

2249 Mitchell SD 55

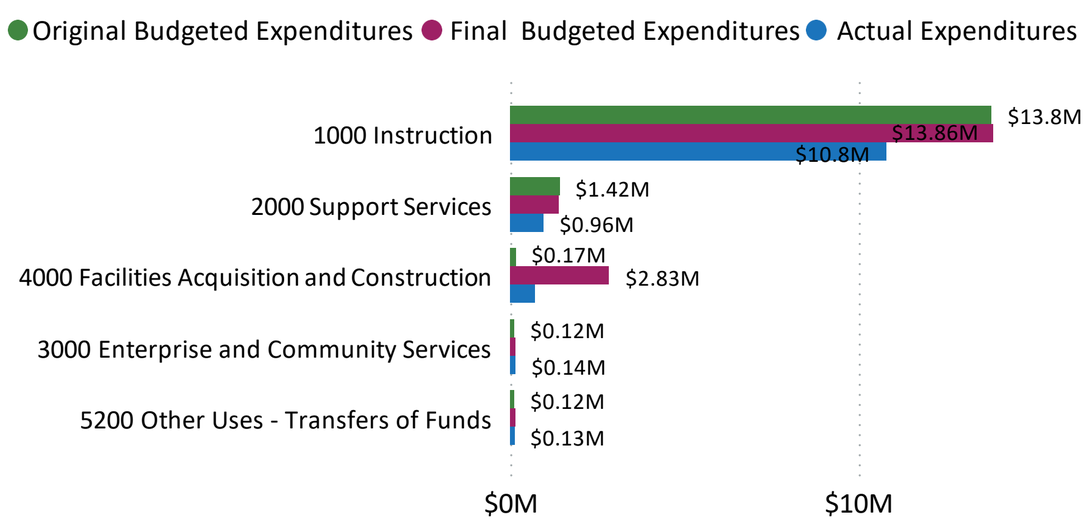
Revenue by Source/Function



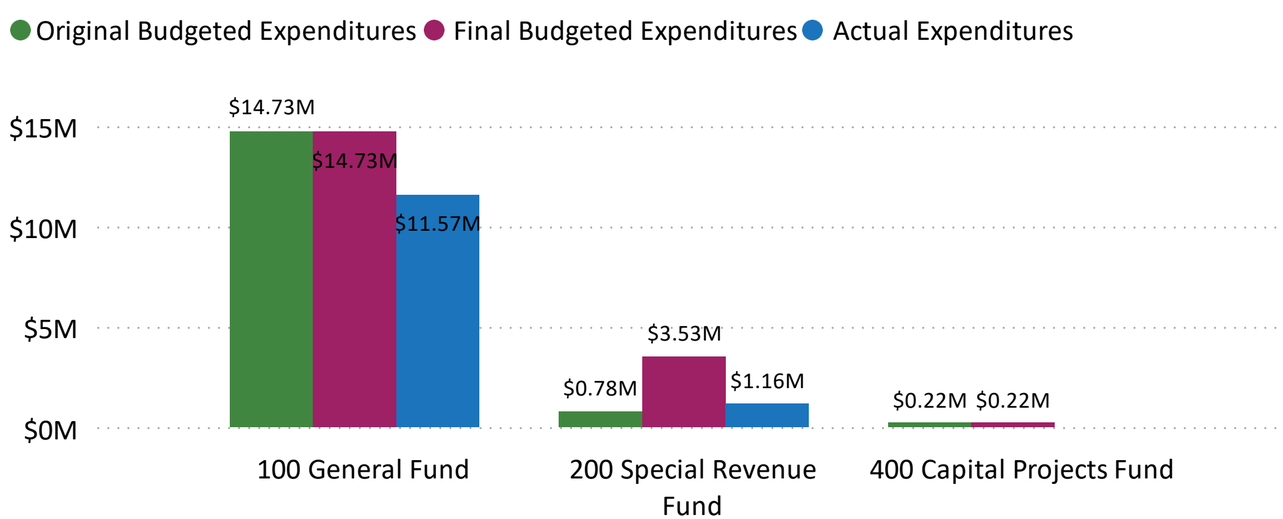
Revenue Source by Fund



Expenditure by Source/Function



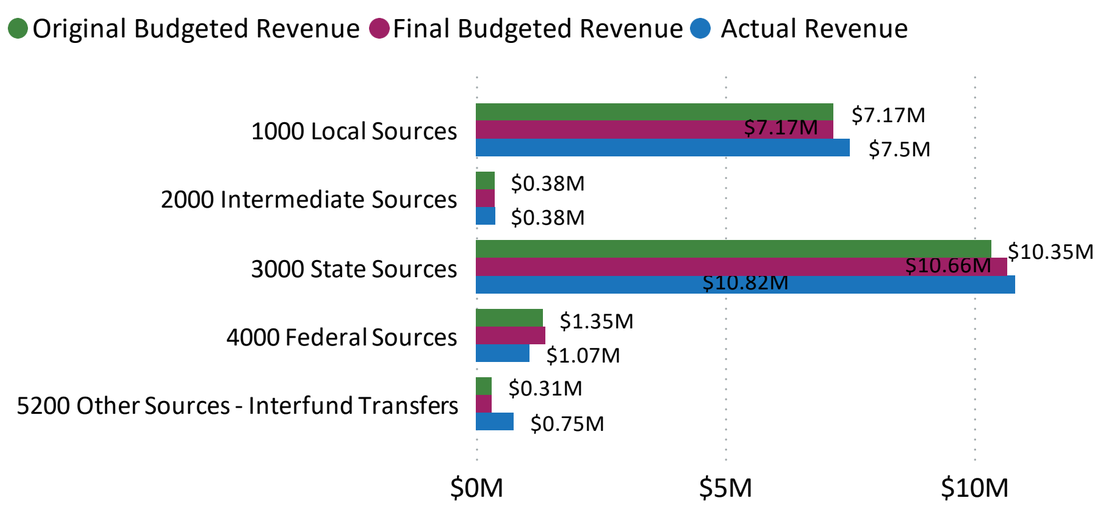
Expenditure Function by Fund



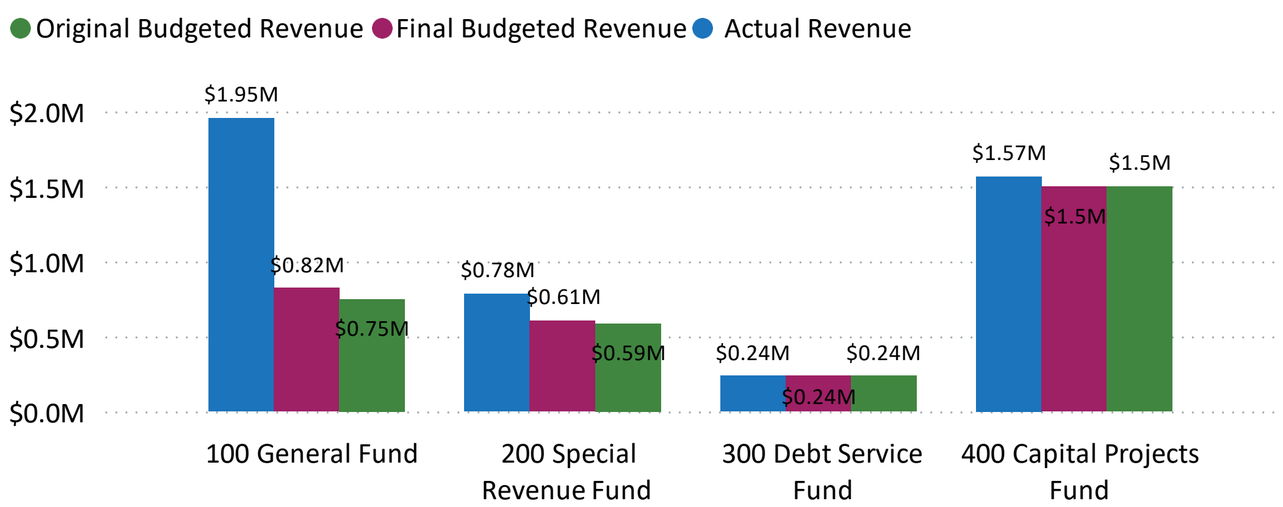
Budget to Actuals

2251 Yamhill Carlton SD 1

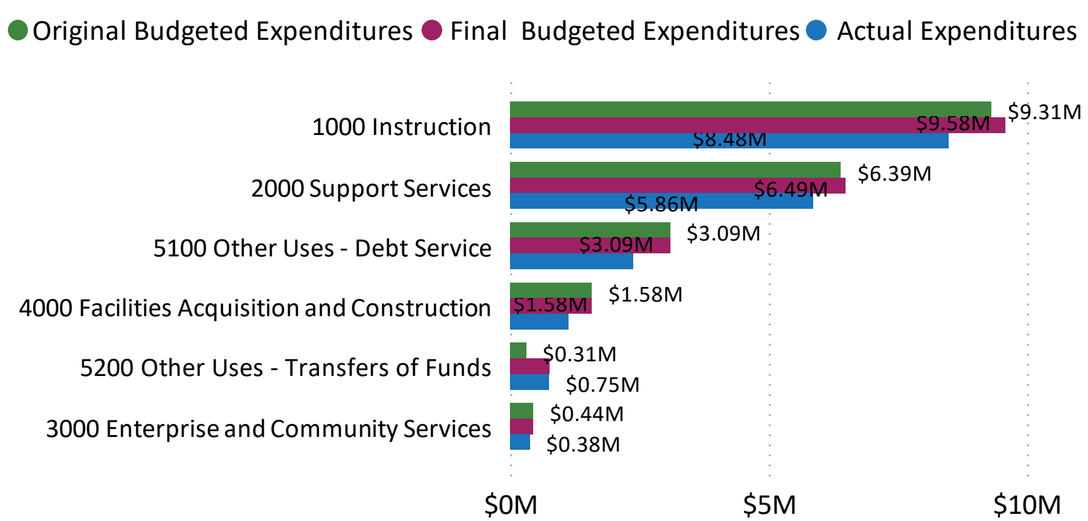
Revenue by Source/Function



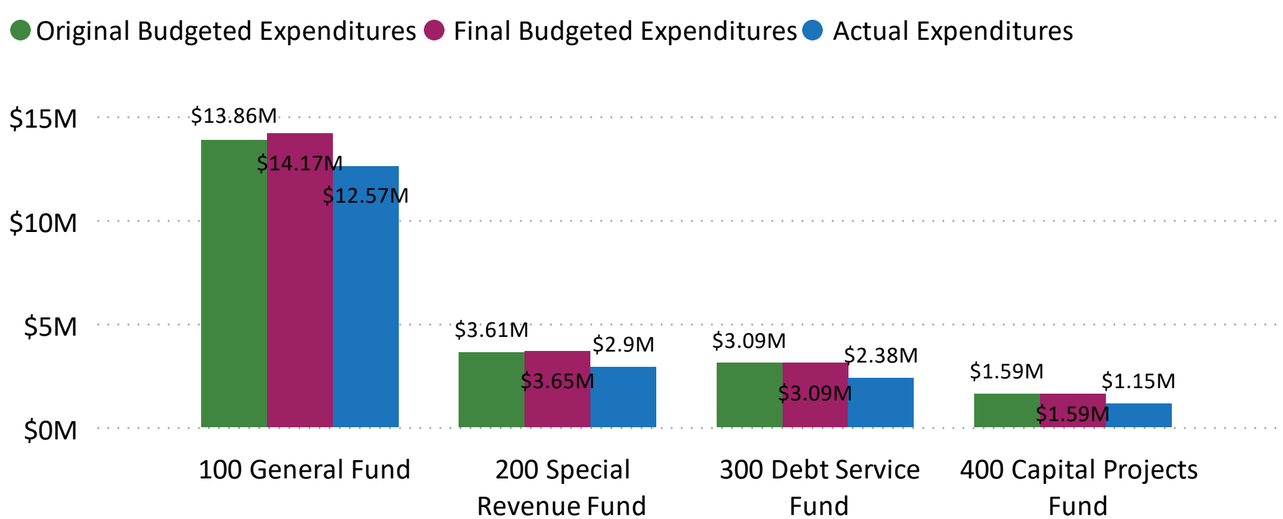
Revenue Source by Fund



Expenditure by Source/Function



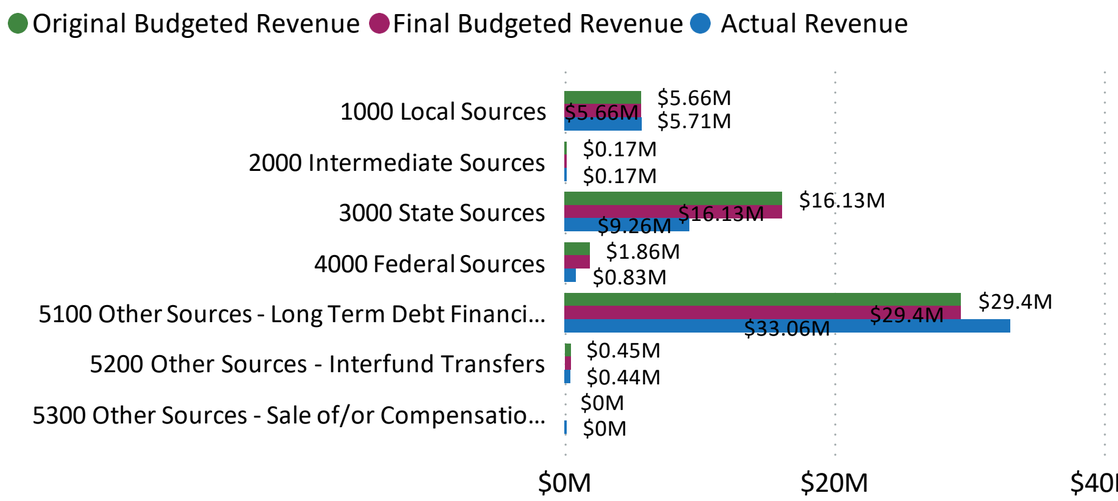
Expenditure Function by Fund



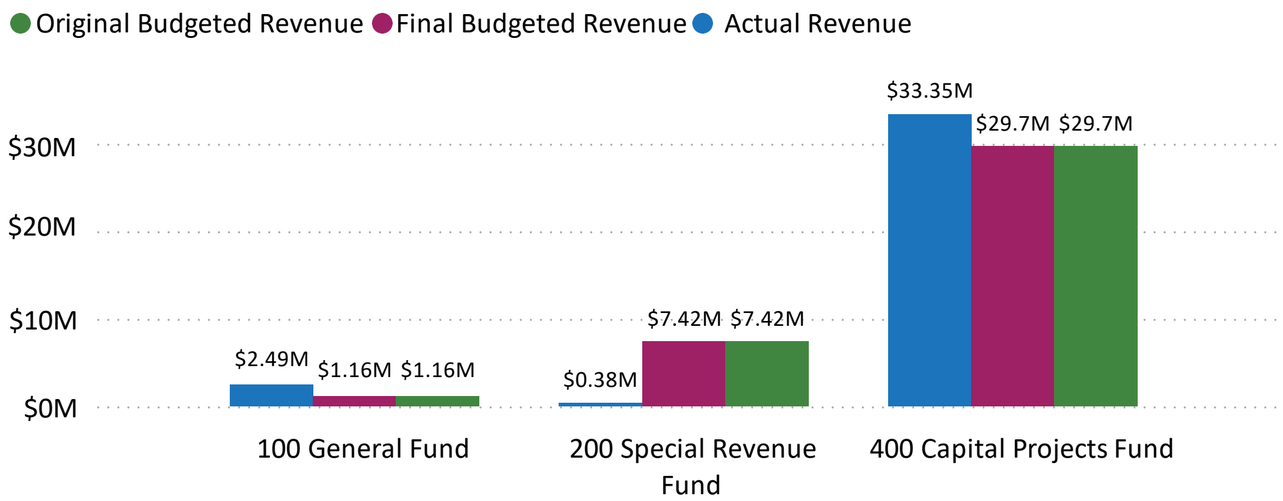
Budget to Actuals

2252 Amity SD 4J

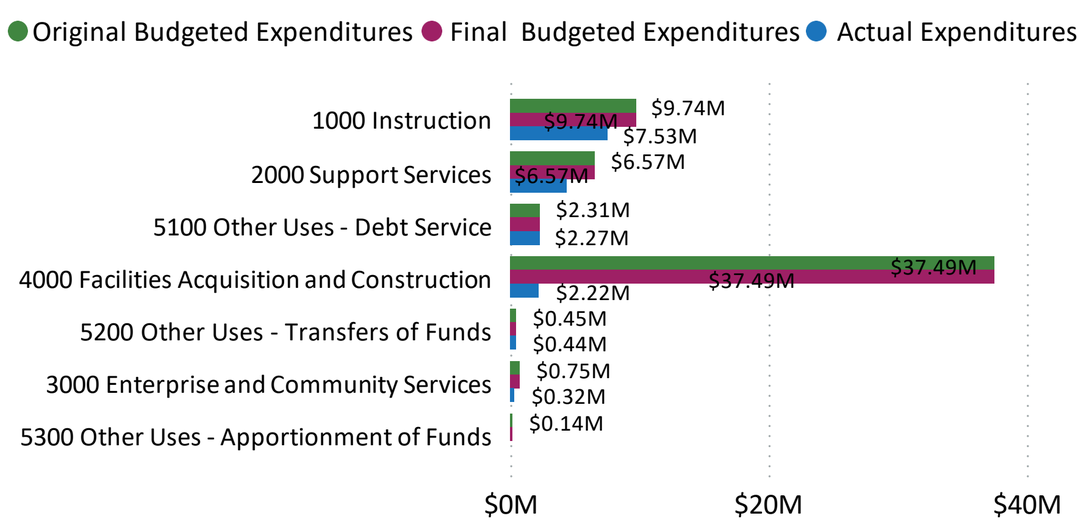
Revenue by Source/Function



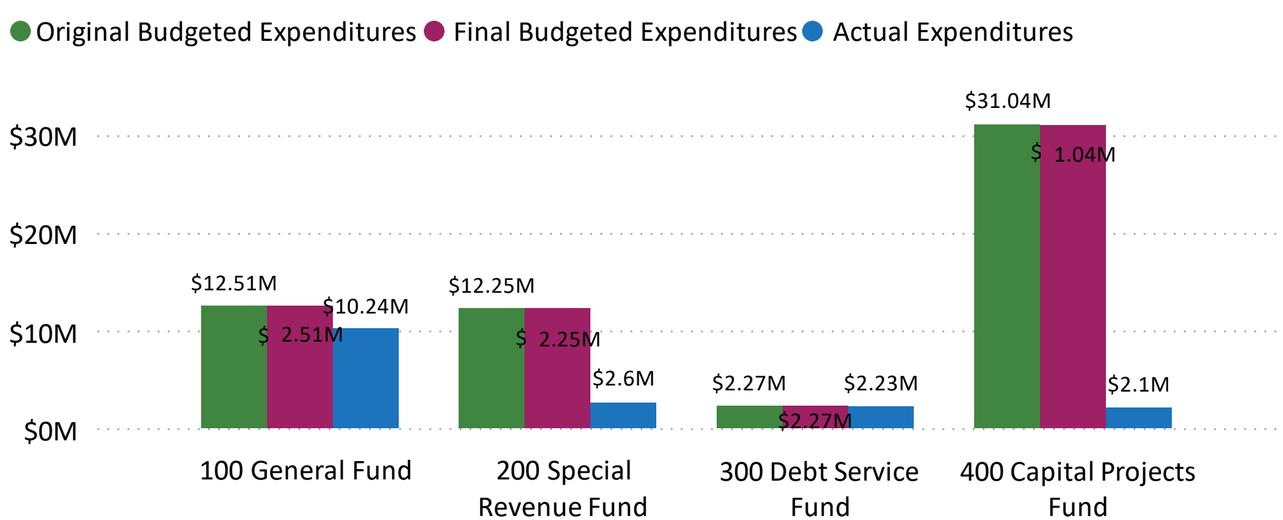
Revenue Source by Fund



Expenditure by Source/Function



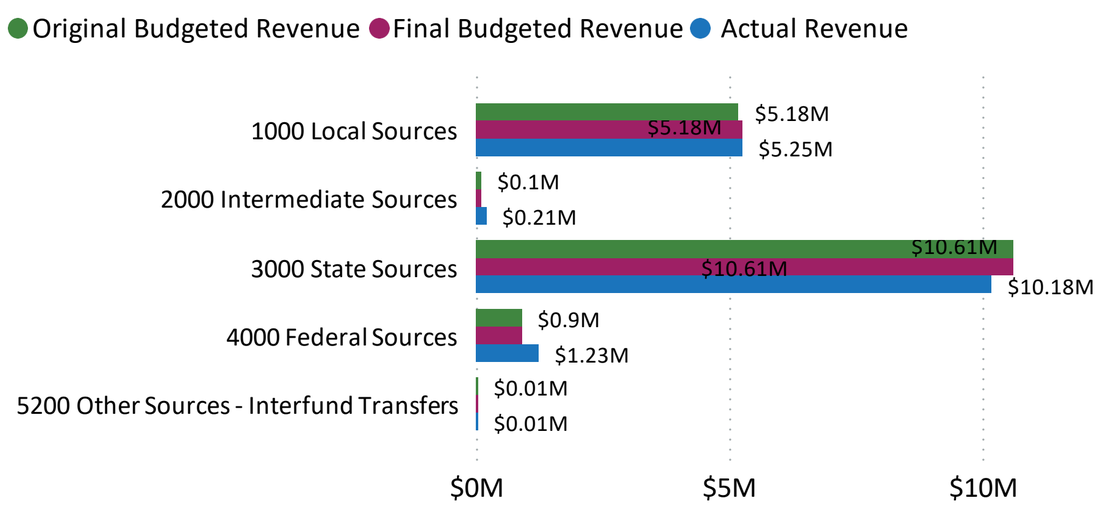
Expenditure Function by Fund



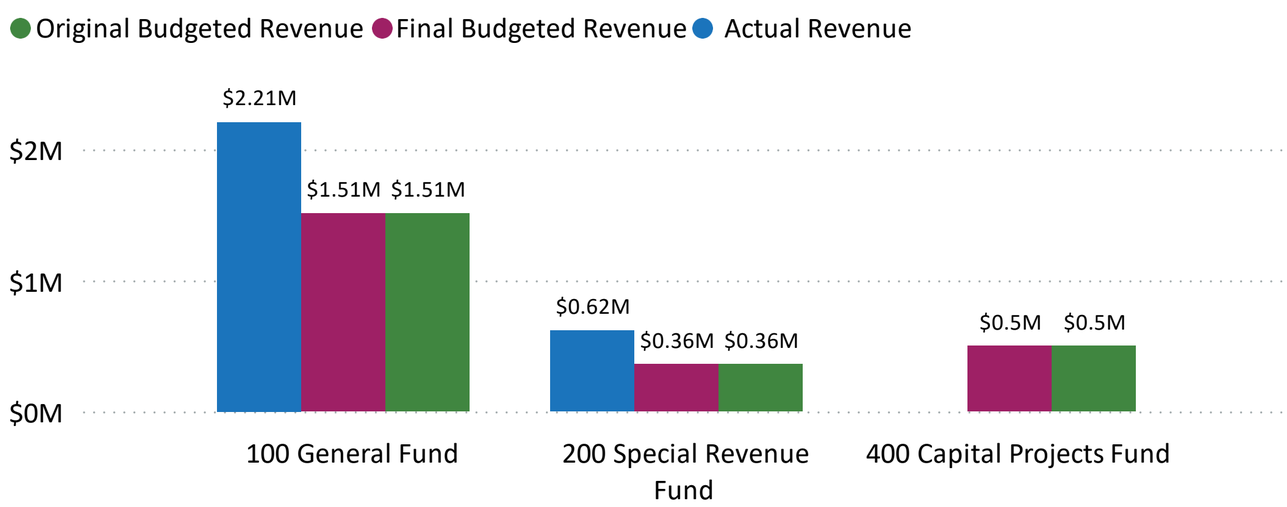
Budget to Actuals

2253 Dayton SD 8

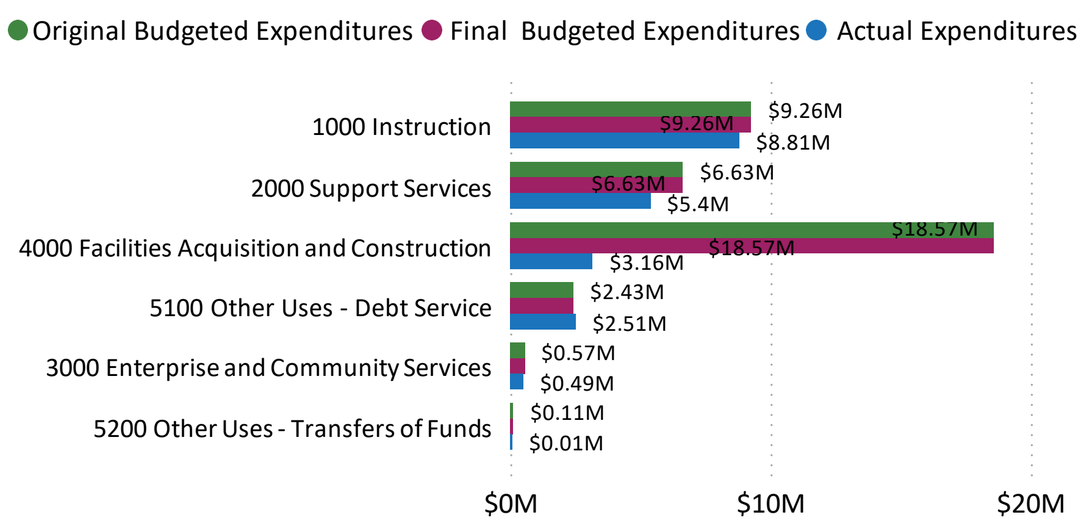
Revenue by Source/Function



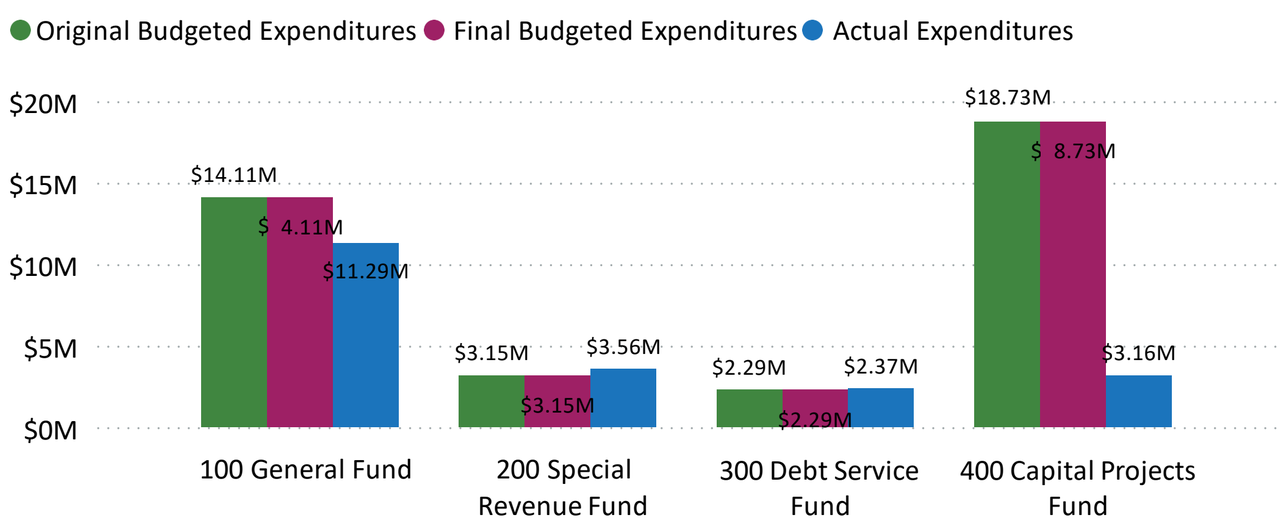
Revenue Source by Fund



Expenditure by Source/Function



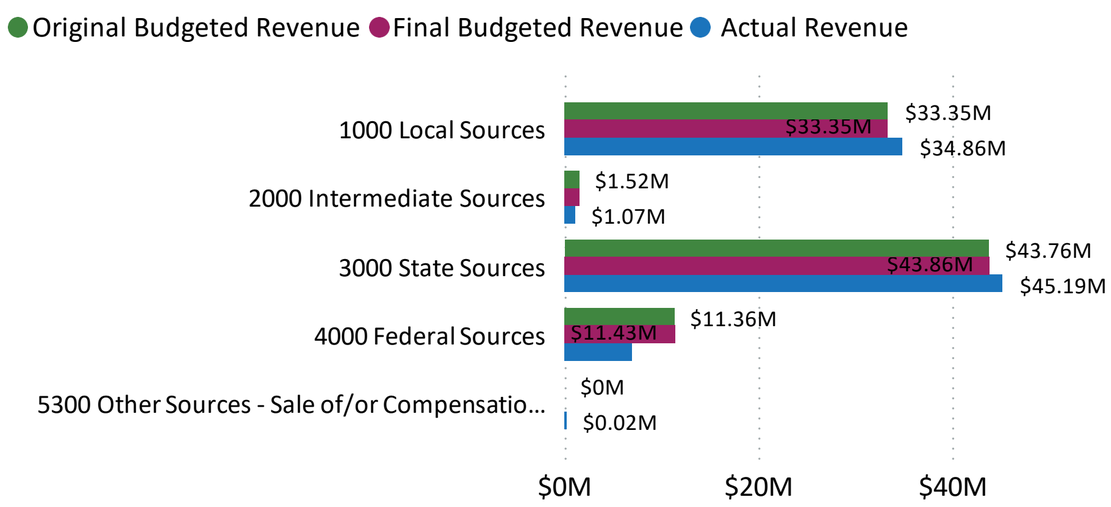
Expenditure Function by Fund



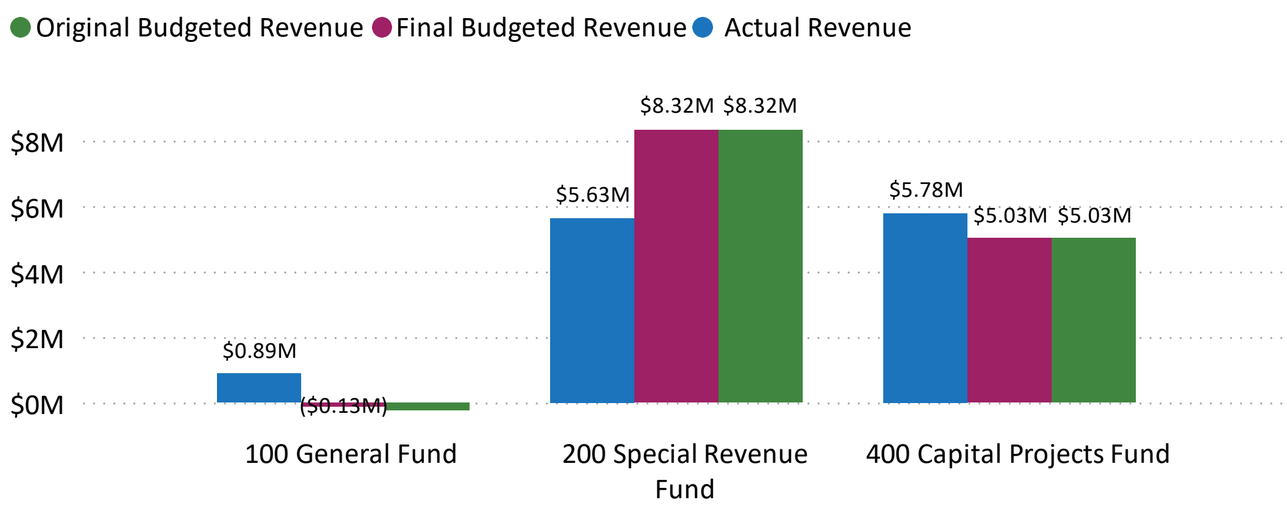
Budget to Actuals

2254 Newberg SD 29J

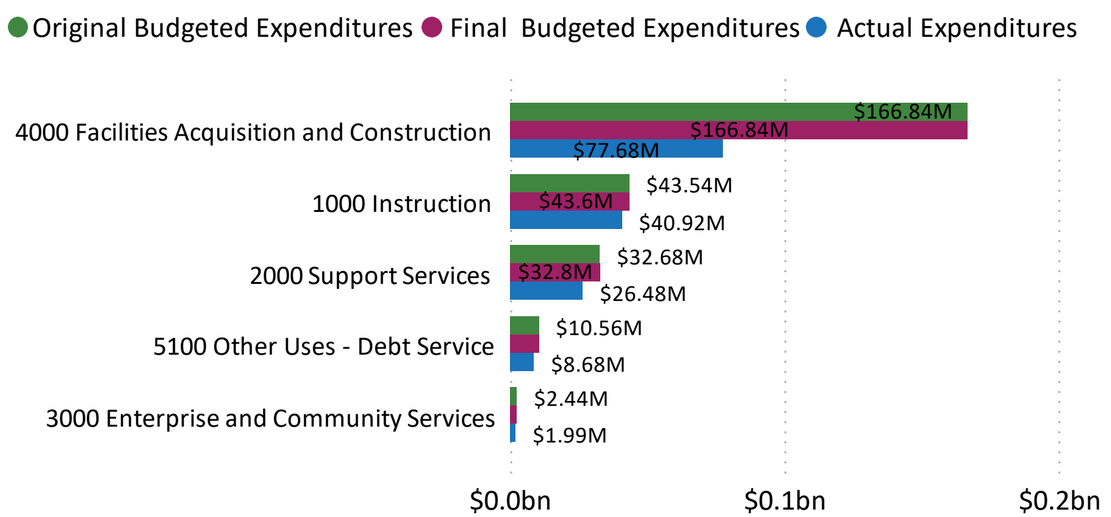
Revenue by Source/Function



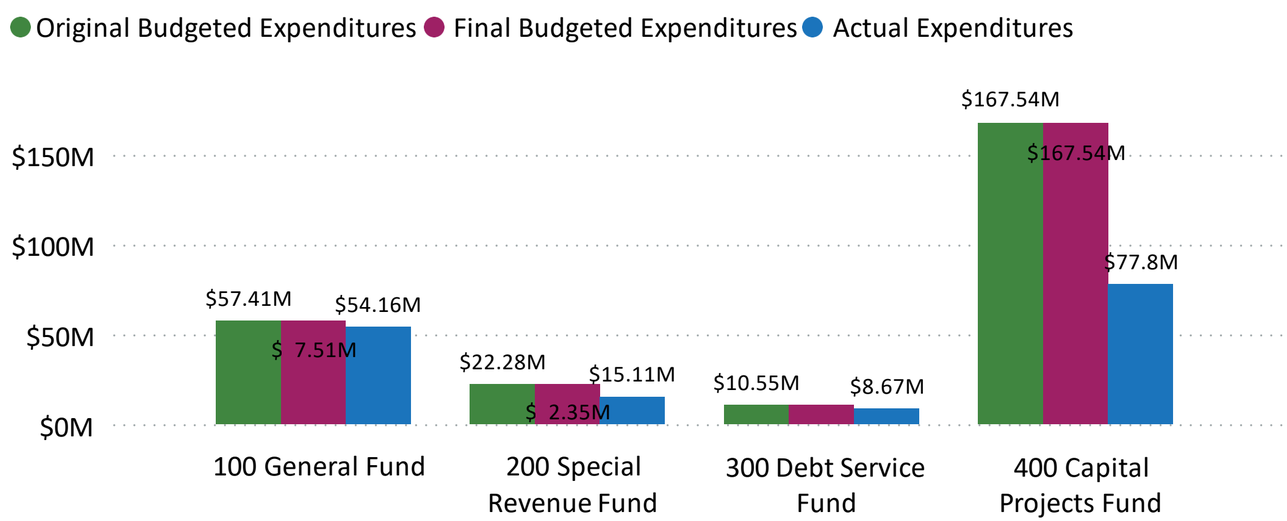
Revenue Source by Fund



Expenditure by Source/Function



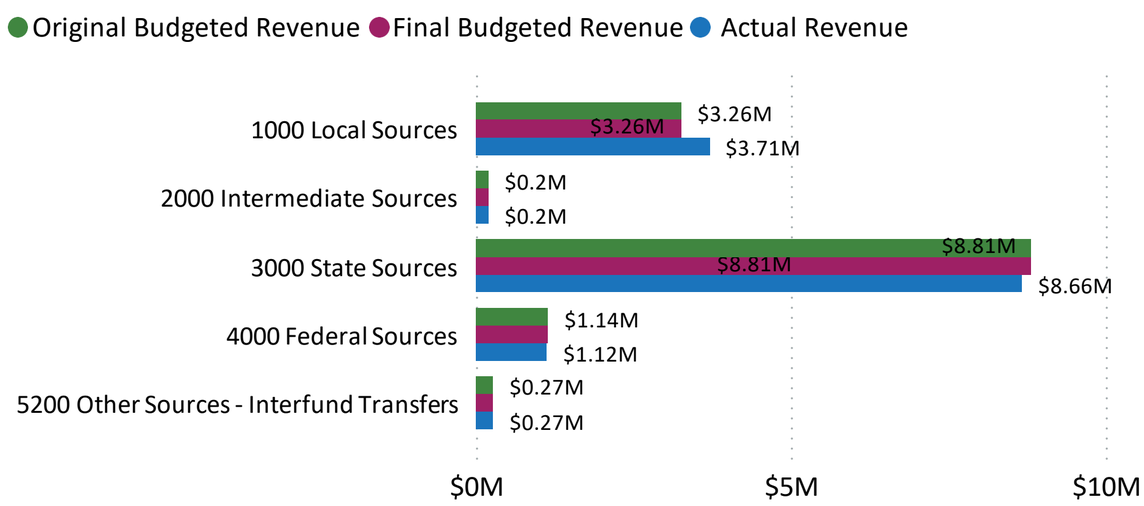
Expenditure Function by Fund



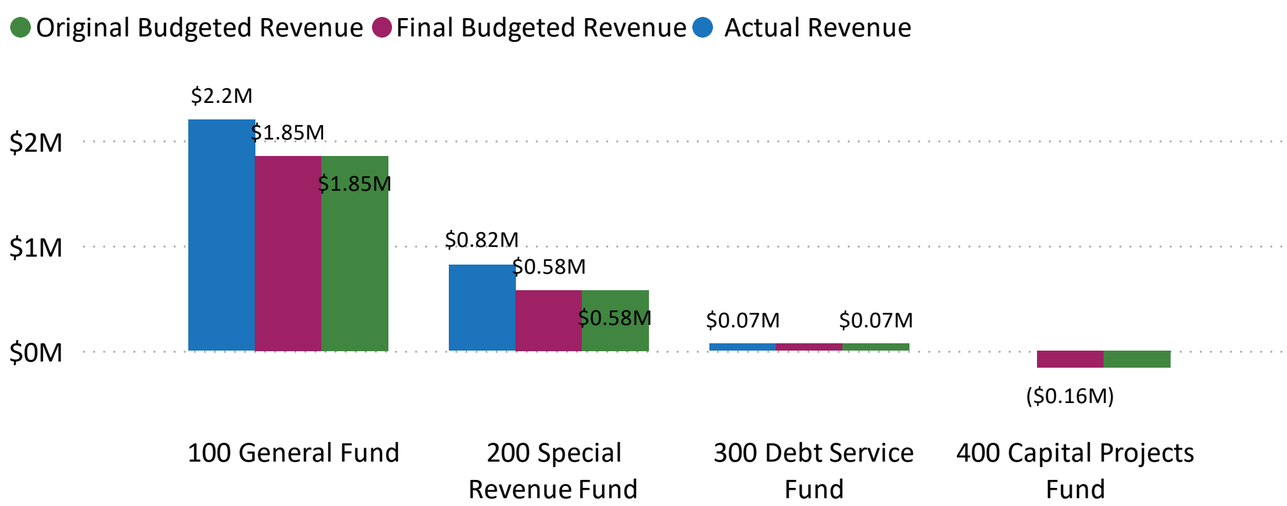
Budget to Actuals

2255 Willamina SD 30J

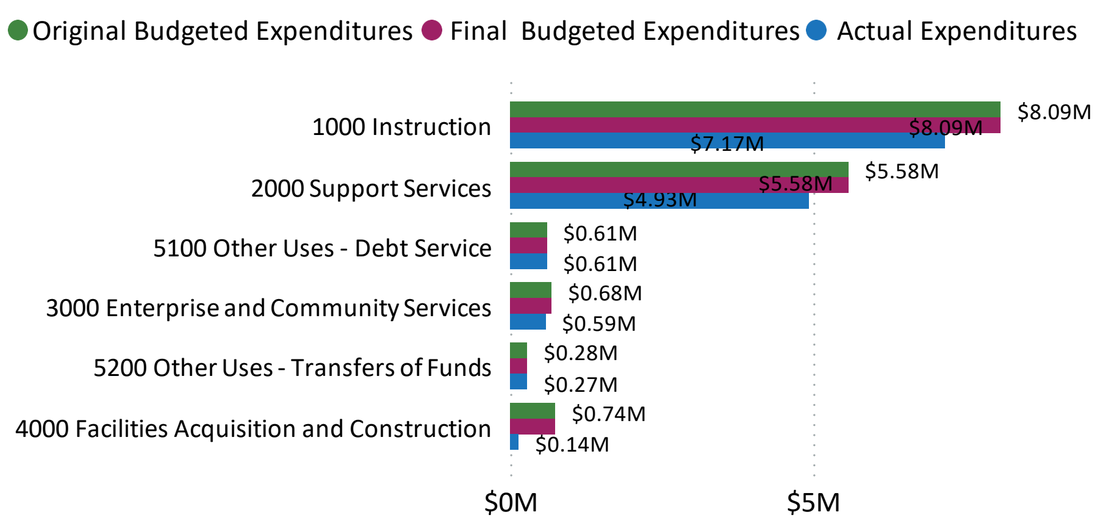
Revenue by Source/Function



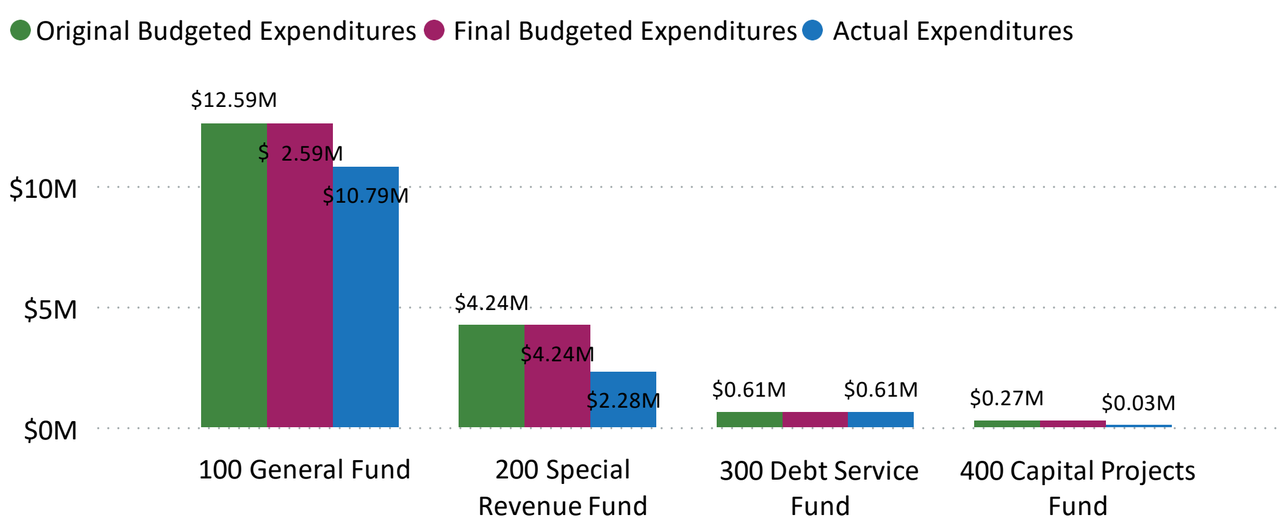
Revenue Source by Fund



Expenditure by Source/Function



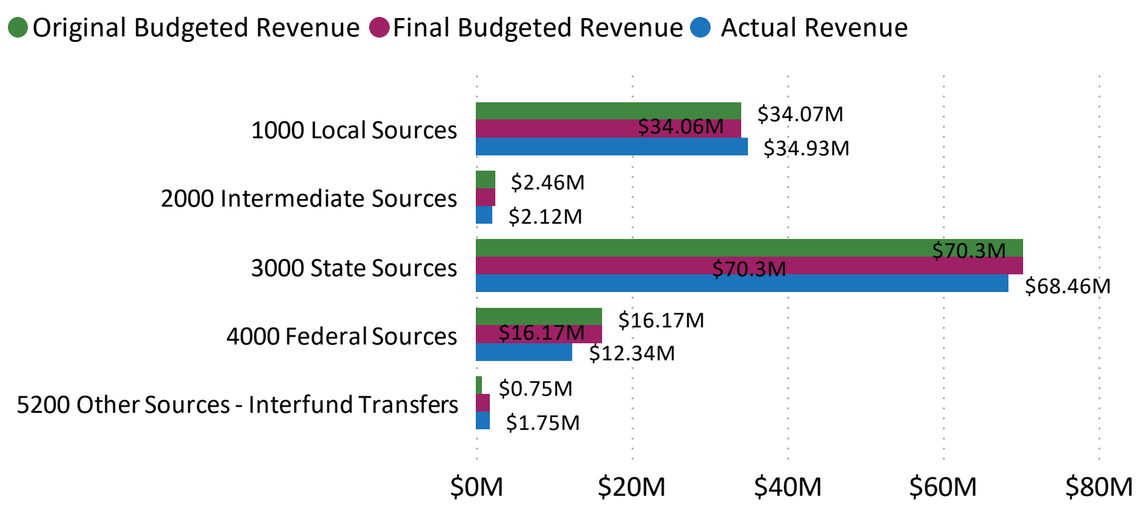
Expenditure Function by Fund



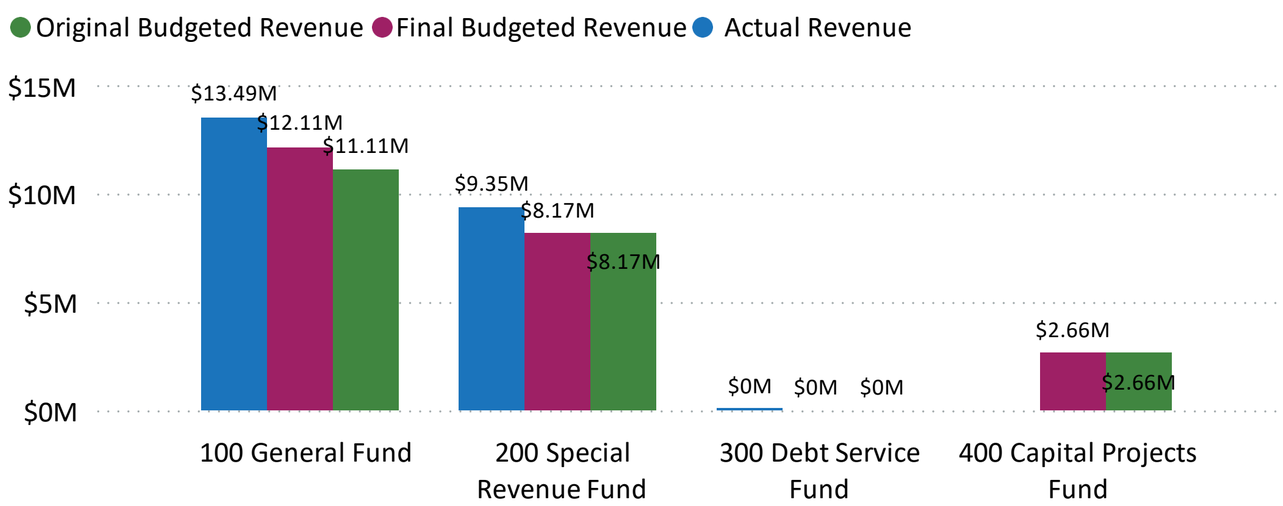
Budget to Actuals

2256 McMinnville SD 40

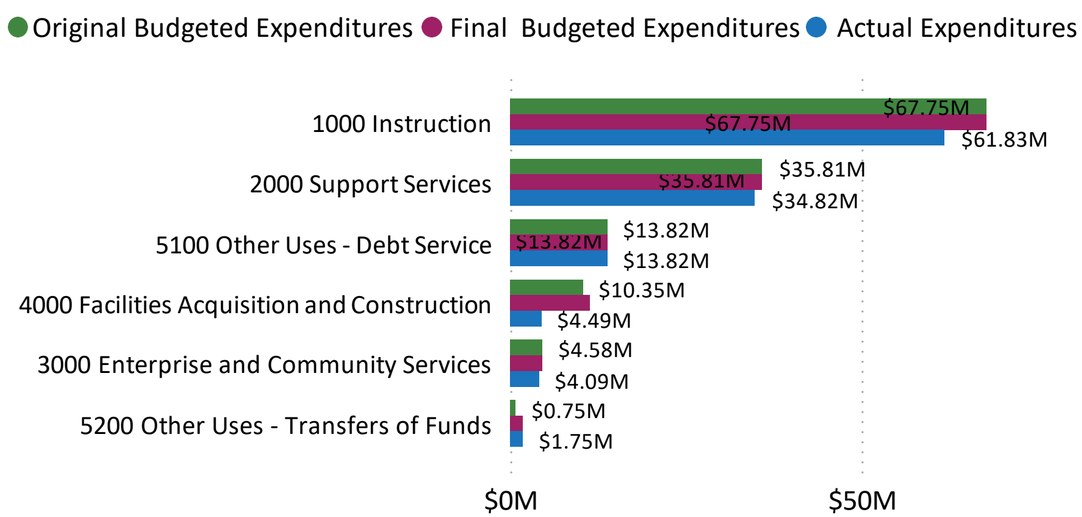
Revenue by Source/Function



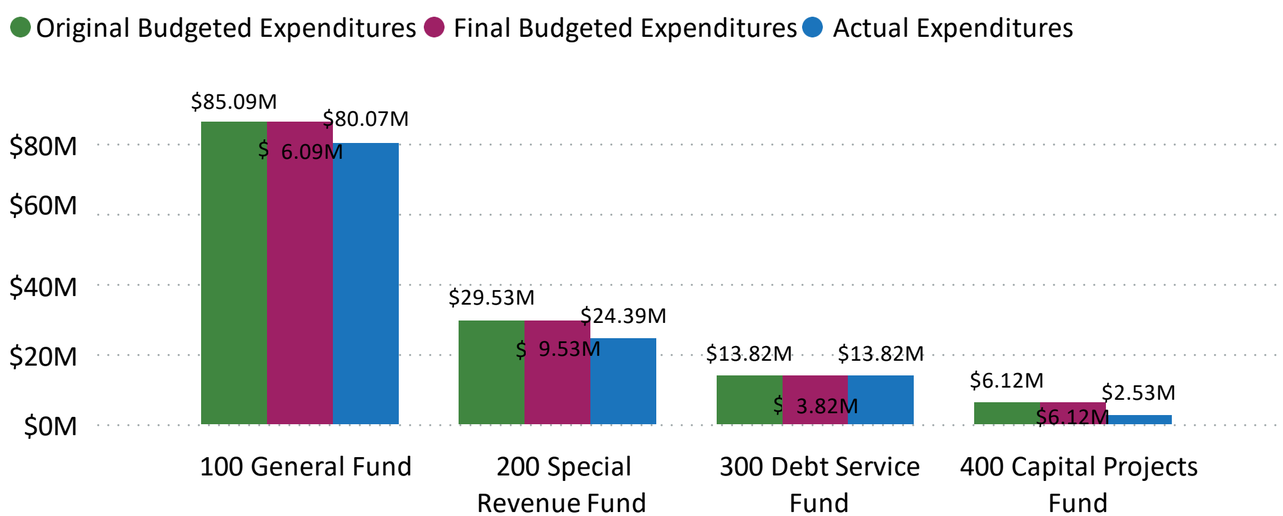
Revenue Source by Fund



Expenditure by Source/Function



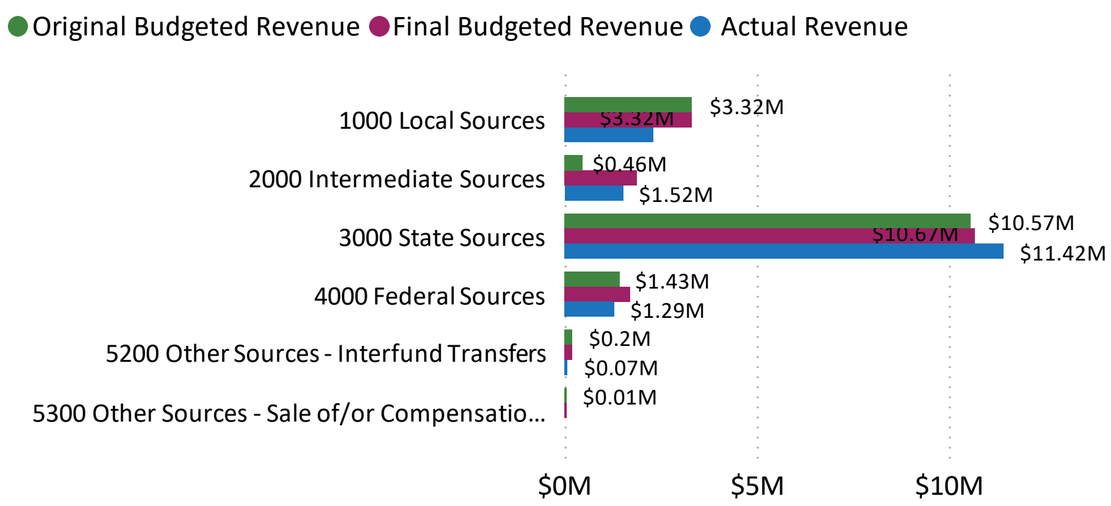
Expenditure Function by Fund



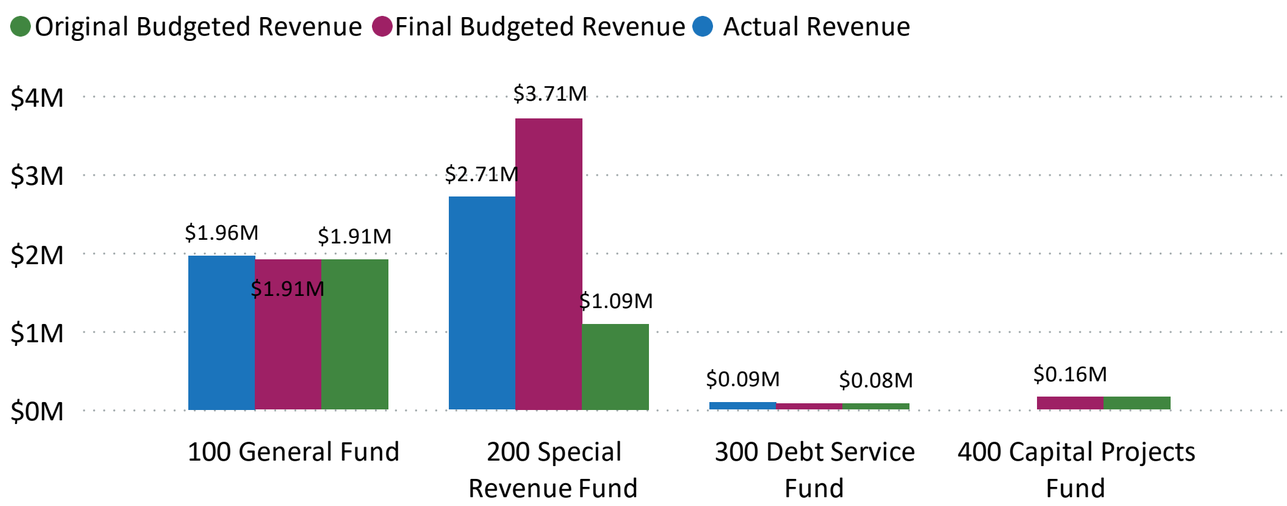
Budget to Actuals

2257 Sheridan SD 48J

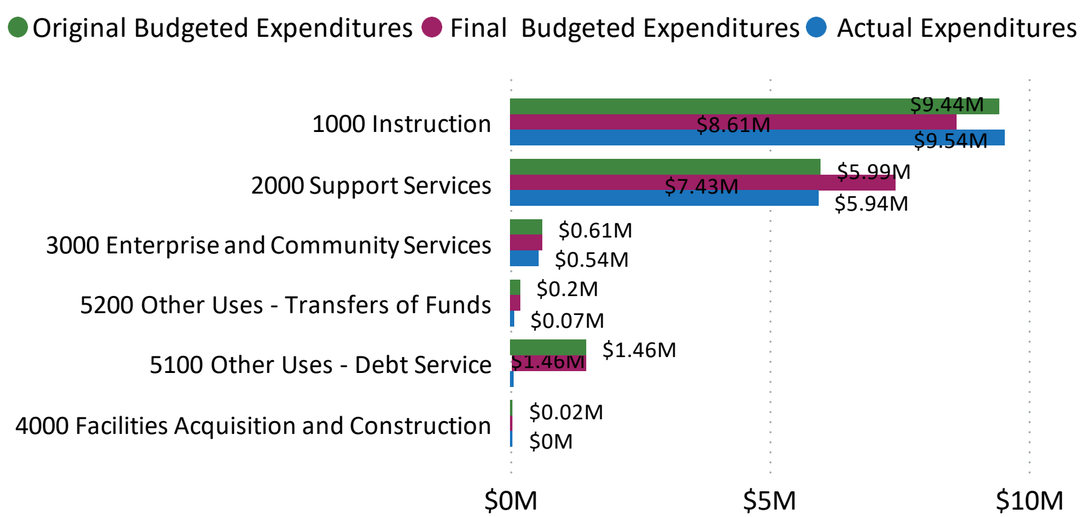
Revenue by Source/Function



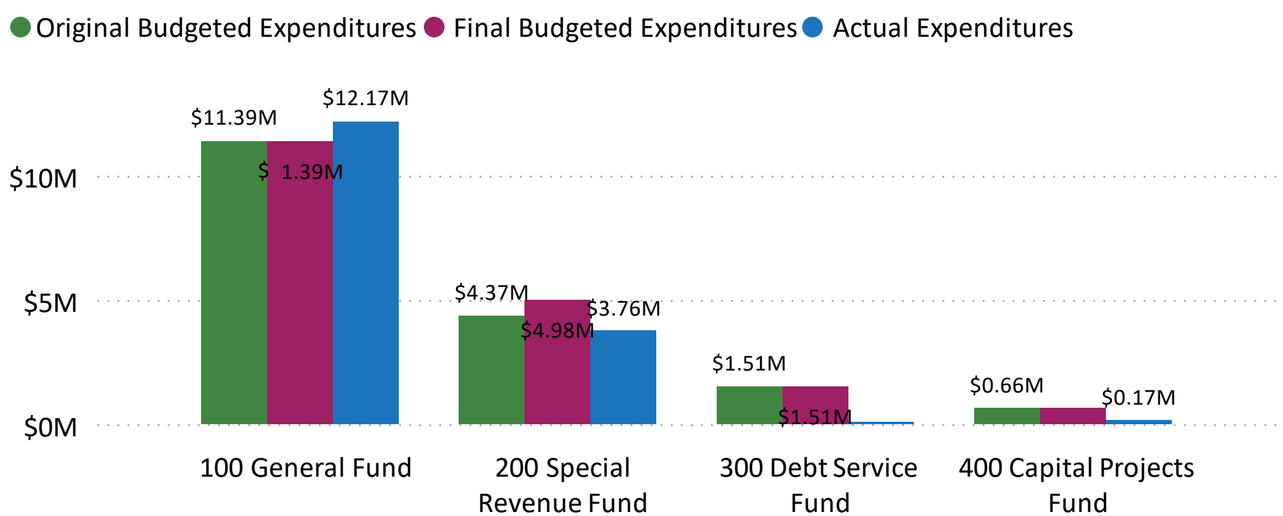
Revenue Source by Fund



Expenditure by Source/Function



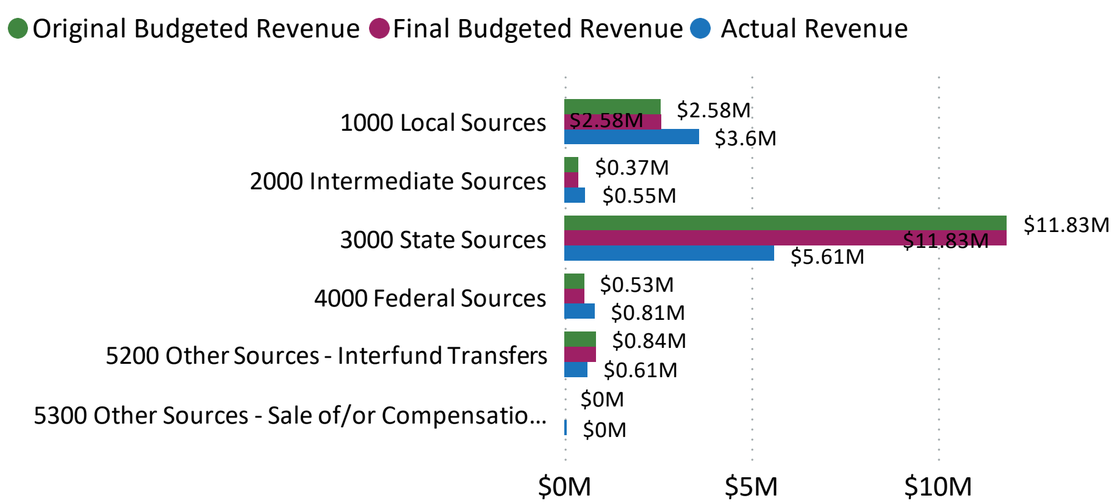
Expenditure Function by Fund



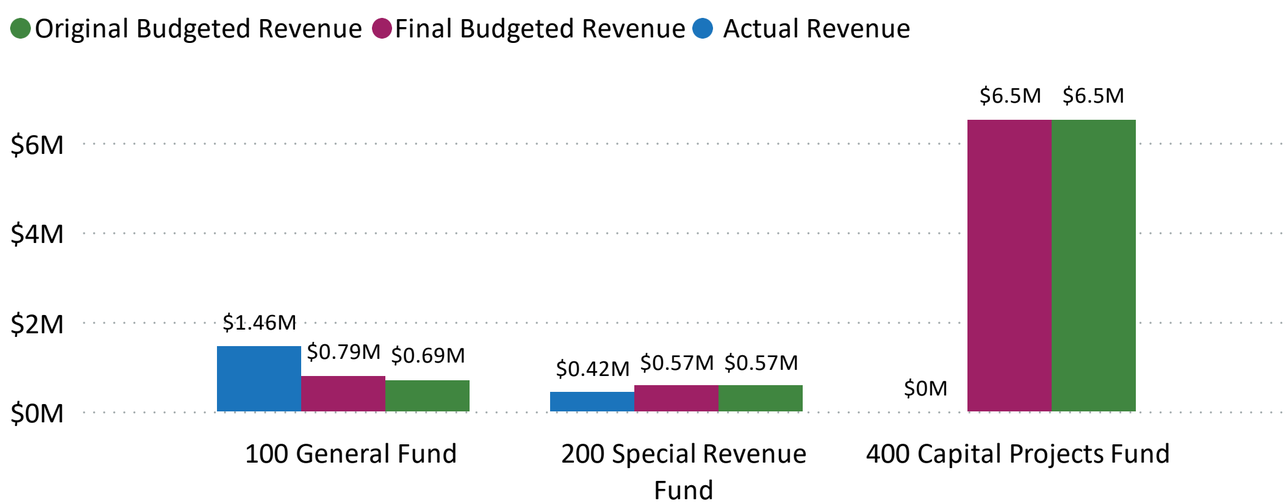
Budget to Actuals

2262 Knappa SD 4

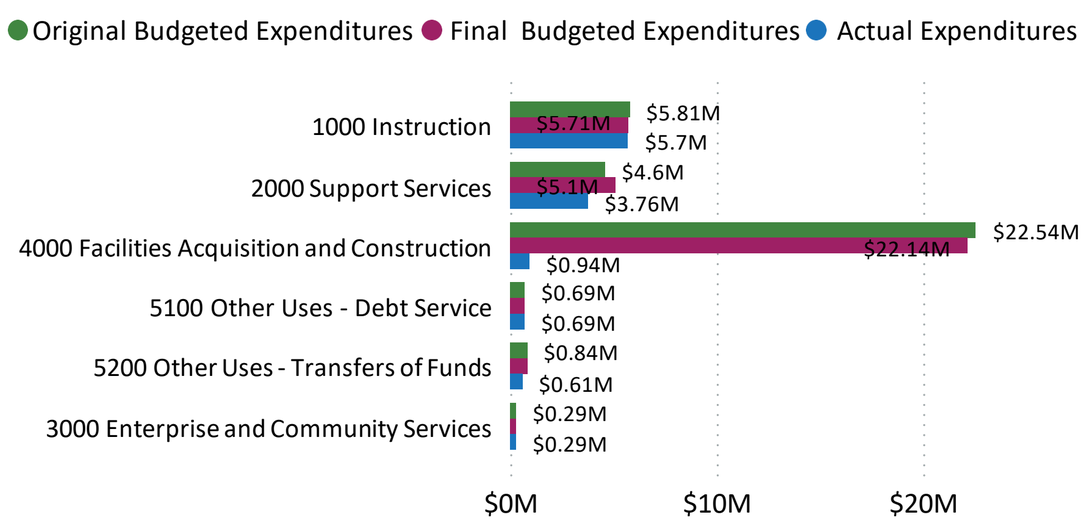
Revenue by Source/Function



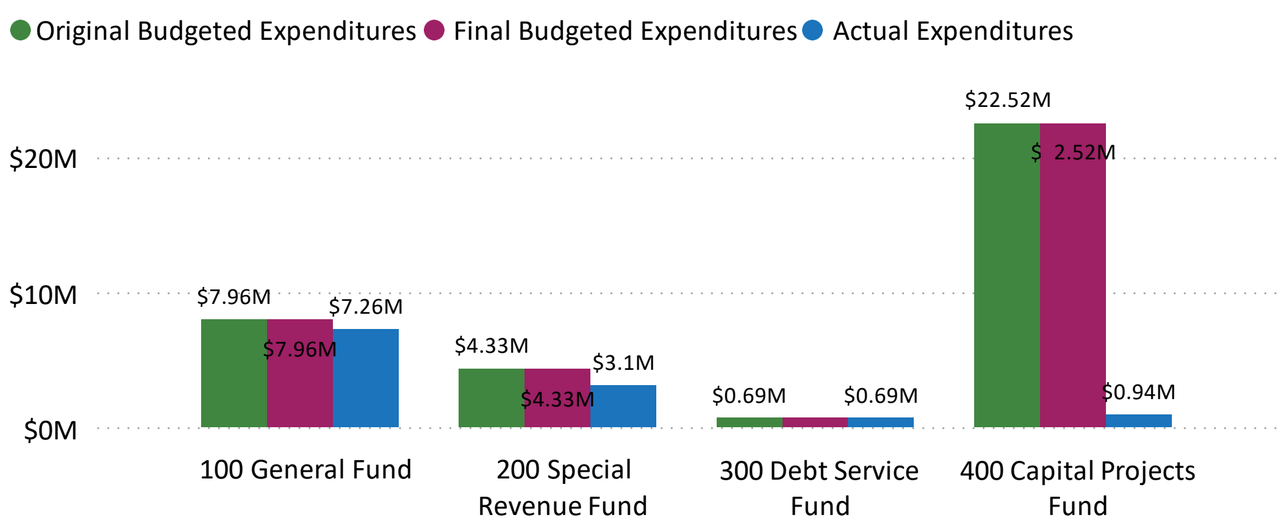
Revenue Source by Fund



Expenditure by Source/Function



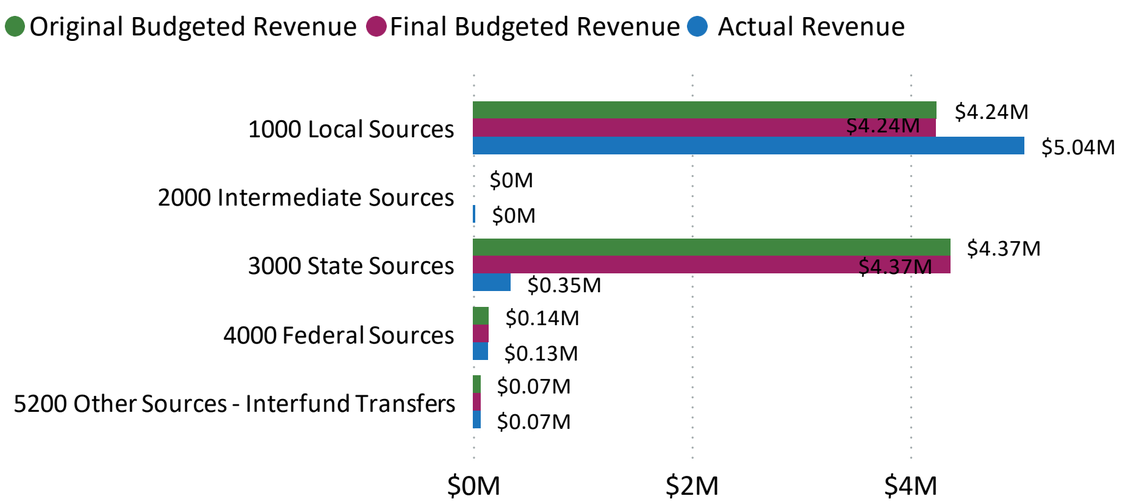
Expenditure Function by Fund



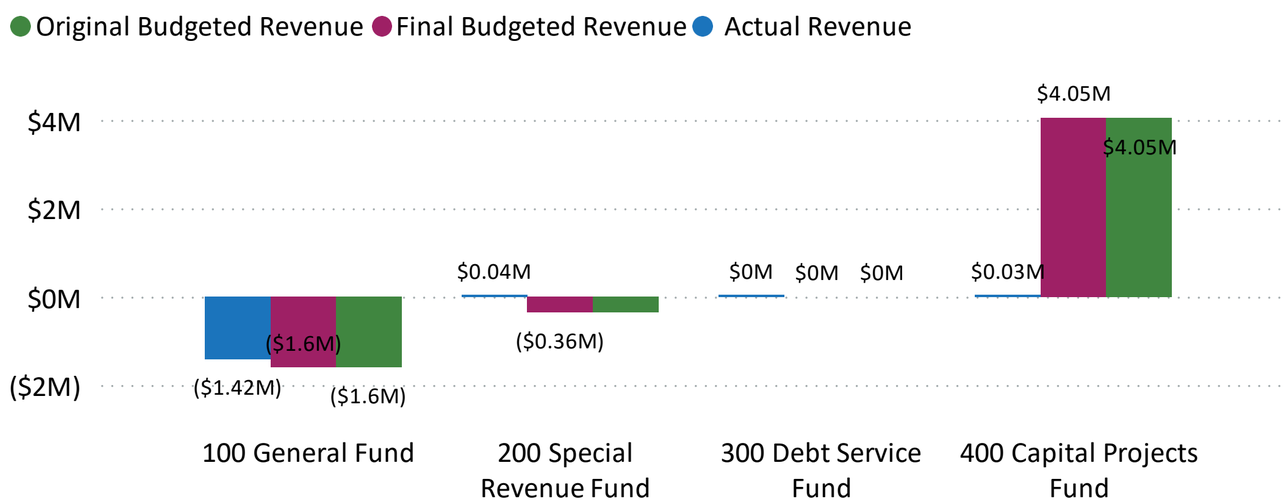
Budget to Actuals

3997 Ione SD R2

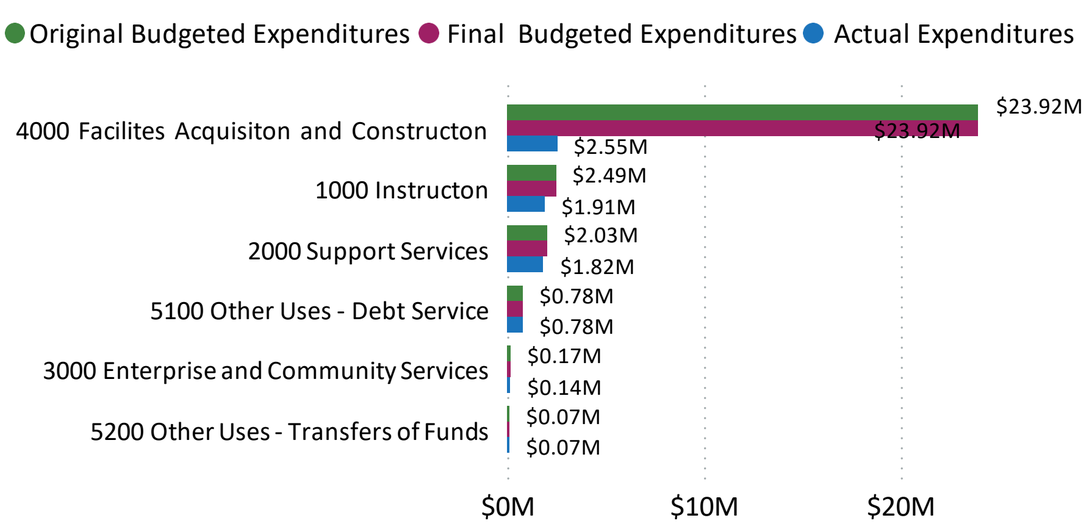
Revenue by Source/Function



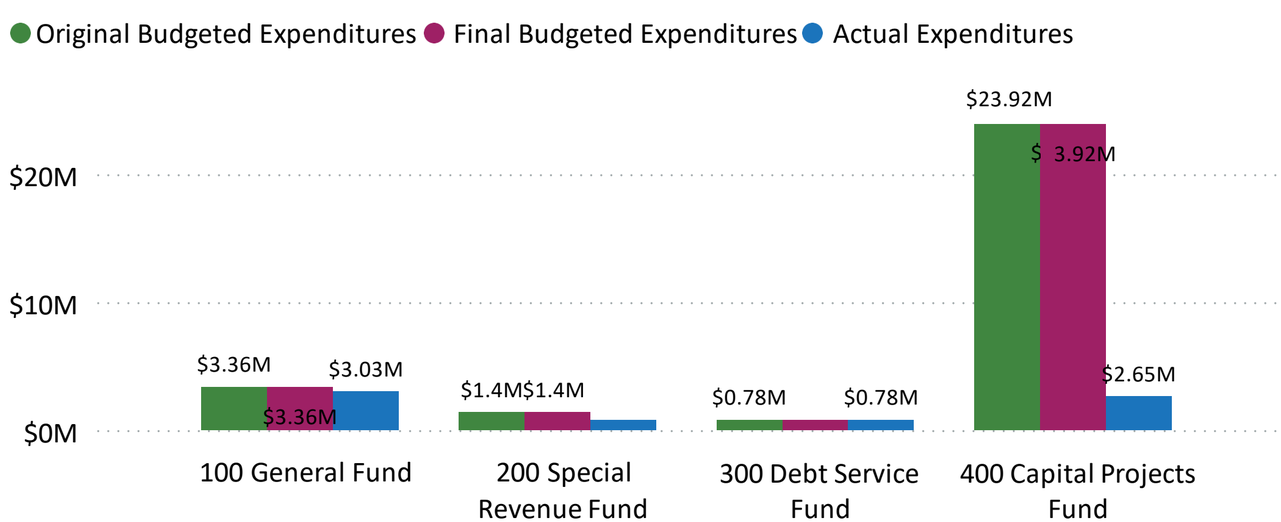
Revenue Source by Fund



Expenditure by Source/Function



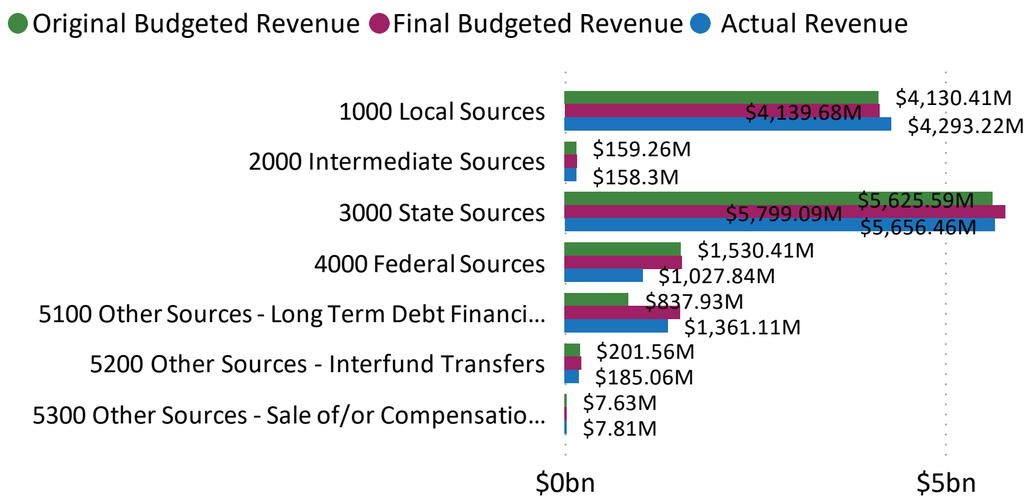
Expenditure Function by Fund



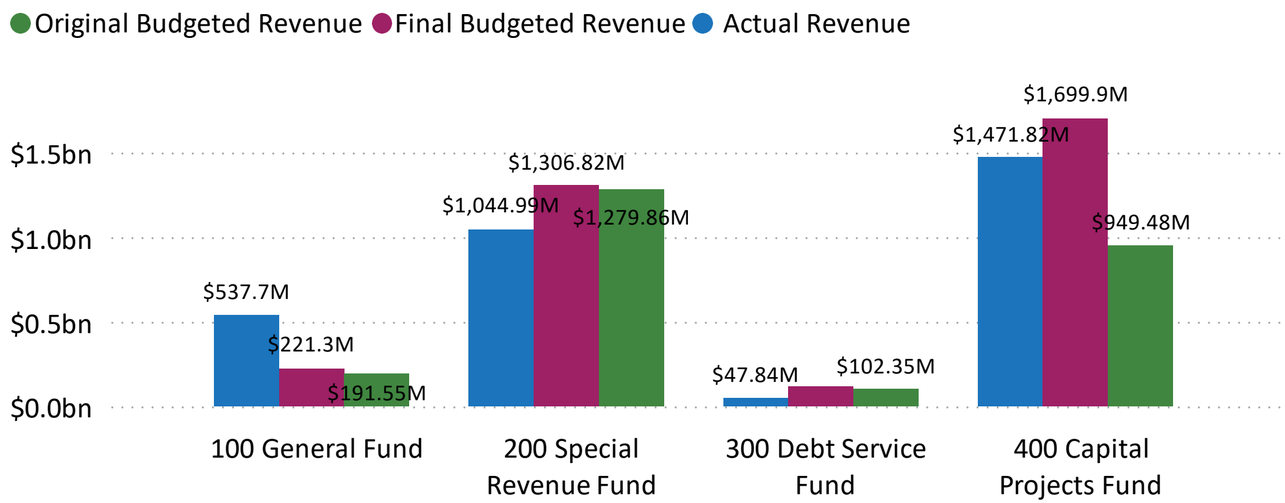
Budget to Actuals

Multiple Districts

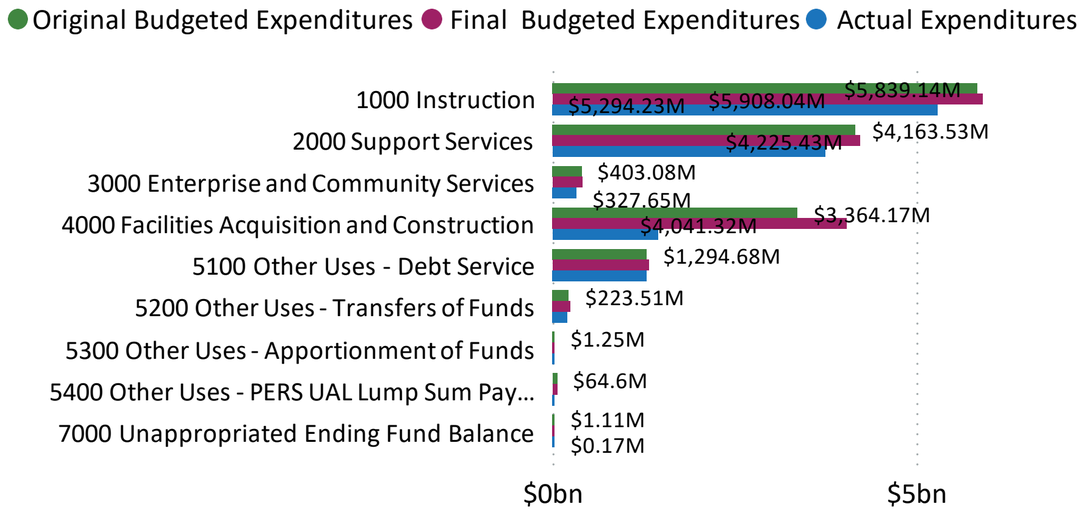
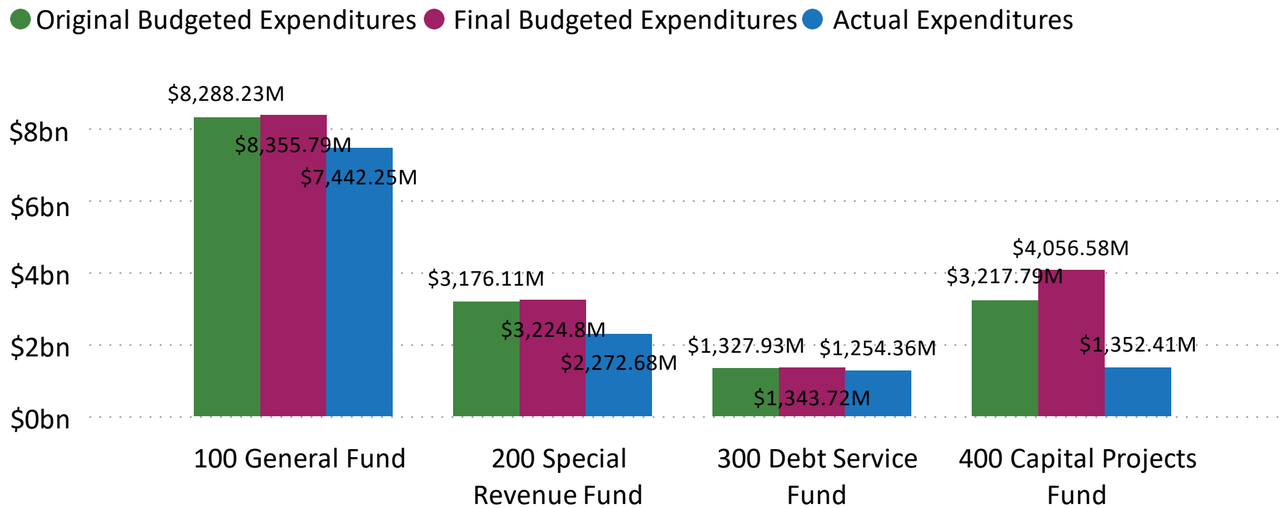
Revenue by Source/Function



Revenue Source by Fund



Expenditure by Source/Function



Expenditure Function by Fund