

**Morrow County School District  
Management Discussion and Analysis  
October 2021**

The following Financial Update highlights the significant transactions for the Morrow County School District:

- The report still includes unaudited fund and beginning grant balances. There may be changes as we progress through the audit report. The District should be receiving draft financials in November.
- Grant draws are being processed for the quarter ended September 30<sup>th</sup>.

**Morrow County School District General Fund**  
**Statement of 2021-22 Anticipated Revenue**

10/31/2021

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 9,545,778	\$ -	9,545,778	\$ 9,545,778	\$ -
1112 Prior Years' Levy*	150,000	85,667	64,333	150,000	-
1190 Penalties and Interest on Taxes	4,000	538	3,462	4,000	-
1500 Earnings on Investments	100,000	18,015	81,985	100,000	-
1920 Donations	200,000	-	200,000	200,000	-
1941 Services Provided Other Districts	-	-	-	-	-
1960 Recovery of Prior Years' Expense	60,000	25,723	34,277	60,000	-
1990 Miscellaneous	83,000	12,998	70,002	83,000	-
1992 Medicaid Reimbursement	120,000	-	120,000	120,000	-
2101 County School Fund	30,000	360	29,640	30,000	-
2800 Revenue in Lieu of Taxes	175,000	183,678	-	183,678	8,678
3101 State School Support Fund*	17,133,880	7,101,428	10,370,883	17,472,311	338,431
2019 BSSF Estimated Reconciliation		-	-	-	-
2019 Small High School Reconciliation		-	-	-	-
2020 Small High School		-	-	-	-
3103 Common School Fund*	237,814	-	237,814	237,814	-
3299 Restricted Grants in Aid	-	4,858	-	4,858	4,858
4510 Restricted behalf IRS interest QSCB	33,000	-	33,000	33,000	-
4702 IDEA Reauthorization Implementation	1,000	-	1,000	1,000	-
4703 Special Ed SPR&I Grant	2,396	-	2,396	2,396	-
4801 Fed Forest Fees	45,787	-	45,787	45,787	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	596,756	-	-	-	(596,756)
<b>Total Revenue</b>	<b>\$ 28,518,411</b>	<b>\$ 7,433,265</b>	<b>\$ 20,840,357</b>	<b>\$ 28,273,622</b>	<b>\$ (244,789)</b>
5400 Beginning Fund Balance	3,668,651	4,503,846		4,503,846	835,195
<b>TOTAL RESOURCES</b>	<b>\$ 32,187,062</b>	<b>\$ 11,937,111</b>	<b>\$ 20,840,357</b>	<b>\$ 32,777,468</b>	<b>\$ 590,406</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 28,273,622	<b>State School Fund Estimates</b>	
		June 24, 2021 BSSF Estimate	\$ 17,472,311
2022 Estimated Expenditures	<u>28,068,517</u>	Difference	\$ (338,431)
90% of CY Anticipated Expenses			
Revenues Over (Under) Expenditures	205,105		
Beginning Fund Balance	<u>4,503,846</u>	<i>Estimates are based on 3,073 ADMw</i>	
Projected Ending Fund Balance	<u><u>4,708,951</u></u>		
Unappropriated Ending Fund Balance	\$ -		

Morrow County School District  
STATEMENT OF 2021-22 ANTICIPATED EXPENDITURES

10/31/2021

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,577,943	\$ 990,888	\$ 1,272,404	\$ 314,651
Center 001: Transfers	616,000	-	616,000	-
Center 001: Debt Service	118,000	-	118,000	-
Center 002: Transportation	1,178,115	54,976	974,576	148,563
Center 003: Maintenance	1,418,191	483,951	387,906	546,334
Center 004: Special Education	1,365,333	361,430	467,109	536,794
Center 103: Irrigon Elementary	2,558,338	463,971	1,746,859	347,508
Center 104: A.C. Houghton Elementary	2,750,344	530,540	1,917,170	302,634
Center 105: Windy River Elementary	2,799,465	458,556	1,693,407	647,502
Center 108: Sam Boardman Elementary	3,417,772	665,855	2,505,328	246,589
Center 110: Heppner Elementary	2,105,987	418,900	1,475,353	211,734
Center 150: Irrigon Jr/Sr High School	3,570,973	688,120	2,526,171	356,682
Center 604: Heppner Jr/Sr High School	2,282,497	411,571	1,576,215	294,711
Center 612: Riverside Jr/Sr High School	4,428,104	820,040	2,995,235	612,829
<b>Total Expenditures</b>	<b>31,187,062</b>	<b>6,348,798</b>	<b>20,271,733</b>	<b>4,566,531</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 6,348,798</b>	<b>\$ 20,271,733</b>	<b>\$ 5,566,531</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 18,220,316	\$ 3,019,402	\$ 13,201,116	\$ 1,999,798
2000 Support Services	12,232,746	3,329,396	6,336,617	2,566,733
5000 Debt Service	118,000	-	118,000	-
5000 Transfer of Funds	616,000	-	616,000	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 6,348,798</b>	<b>\$ 20,271,733</b>	<b>\$ 5,566,531</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 14,787,716	\$ 3,052,527	\$ 10,996,861	\$ 738,328
200 Payroll Taxes & Benefits	9,621,677	1,756,542	6,189,862	1,675,273
300 Purchased Services	4,327,425	818,360	2,207,654	1,301,411
400 Supplies and Materials	1,414,224	397,271	117,215	899,738
500 Capital Outlay	18,870	19,049	25,962	(26,141)
600 Other Objects	283,150	305,049	179	(22,078)
61X Debt Service	118,000	-	118,000	-
700 Interfund Transfers	616,000	-	616,000	-
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 6,348,798</b>	<b>\$ 20,271,733</b>	<b>\$ 5,566,531</b>

Morrow County School District - 2021-2022

10/31/2021

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	688,050	446,816	107,002	134,232
202	Title 1 C Migrant Education	120,781	54,538	11,642	54,601
203	Title III English Language Acquisition	98,959	42,548	4,788	51,623
204	IDEA	254,346	938	31,679	221,729
206	Title IV	40,000	-	-	40,000
208	GEAR UP Grant	150,000	-	22,216	127,784
212	Miscellaneous Grants	355,547	7,781	10,832	336,934
215	Measure 99 & Summer School	832,041	25,191	454,082	352,768
216	ESSA D&SI - PPD District Engagement	-	114,850	22,684	(137,534)
217	Title II A Teacher Quality	147,909	51,323	43,749	52,837
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	628,913	231,135	74,758	323,020
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	-	-	25,000
222	RJSH Donations/Mini-Grants	100,000	13,801	30	86,169
223	Food Service	1,606,256	1,659,315	208,271	(261,330)
226	ESSER 2 & 3	6,308,168	380,868	508,379	5,418,921
230	Co-Curricular Activites	1,509,853	321,860	223,729	964,264
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	72,517	292,483
251	SIA	1,730,080	729,780	189,929	810,371
255	Morrow Education Foundation	856,916	63,283	3,567	790,066
256	WheatRidge STEAM/STEM Grant	868,488	215,226	89,096	564,166
260	Technology fund	575,000	308,841	194,444	71,715
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	26,731,855	-	-	26,731,855
450	Capital Project Fund	1,000,000	101,018	15,306	883,676
	<b>Total Expenditures</b>	<b>\$ 47,349,276</b>	<b>\$ 4,769,112</b>	<b>\$ 2,288,700</b>	<b>\$ 40,291,464</b>

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	107,002	(107,002)
202	Title 1 C Migrant Education	-	-	11,642	(11,642)
203	Title III English Language Acquisition	-	-	4,788	(4,788)
204	IDEA	-	-	31,679	(31,679)
206	Title IV	-	-	-	-
208	GEAR UP Grant	169,966	667	22,216	148,417
212	Miscellaneous Grants	456,493	3,200	10,832	448,861
215	Measure 99 & Summer School	(62,845)	144,758	454,082	(372,169)
216	ESSA D&SI - PPD District Engagement	-	-	22,684	(22,684)
217	Title II A Teacher Quality	-	-	43,749	(43,749)
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	74,758	(74,758)
220	IHS Donations/ Mini Grants	500	435	-	935
221	HJSH Donations/Mini-Grants	(4,763)	9,323	-	4,560
222	RJSH Donations/Mini-Grants	11,792	9,747	30	21,509
223	Food Service	627,800	44,598	208,271	464,127
226	ESSER 2 & 3	-	-	508,379	(508,379)
230	Co-Curricular Activites	227,506	-	223,729	3,777
235	Student Body Funds	323,774	-	-	323,774
240	Early Retiree Benefits	-	46,193	72,517	(26,324)
251	SIA	-	-	189,929	(189,929)
255	Morrow Education Foundation	608,916	-	3,567	605,349
256	WheatRidge STEAM/STEM Grant	-	-	89,096	(89,096)
260	Technology fund	364,586	-	194,444	170,142
299	PERS Reserve	1,448,889	(165,601)	-	1,283,288
301	Debt Service: 2nd Bond Levy	267,518	23,726	-	291,244
302	Debt Service: PERS Bond	21,137	401,145	-	422,282
450	Capital Project Fund	557,538	263,000	15,306	805,232
	<b>Total Resources</b>	<b>\$ 5,018,807</b>	<b>\$ 781,191</b>	<b>\$ 2,288,700</b>	<b>3,511,298</b>

\* Balances are pre-audit.

**MORROW COUNTY SCHOOL DISTRICT**  
**Monthly Revenue and Expenditure Summary**

**GENERAL FUND**

**2021-2022**

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 9,545,778					8,250,000	550,778	160,000	130,000	210,000	65,000	80,000	100,000	9,545,778	-
Prior Year Taxes	150,000		9,044	67,877	8,746	19,210	1,500	4,500	7,123	6,000	1,000	15,000	10,000	150,000	-
Interest on Taxes	4,000		7	531		500	2,337	100	100	125	100	100	100	4,000	-
Earnings on Investments	100,000	5,196	4,777	4,339	3,703	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,235	100,000	-
Contributions & Donations from Private Services Provided Other Districts	200,000								200,000					200,000	-
Recovery of Prior Yrs Expenditures	60,000	24,125			1,598	4,284	4,284	4,284	4,284	4,284	4,284	4,284	4,289	60,000	-
Medicaid Reimbursement	120,000												120,000	120,000	-
Miscellaneous	83,000	20	260	12,708	10	2,000	3,000	15,000	10,000	5,000	25,000	5,000	5,002	83,000	-
County School Funds	30,000		29	234	97	25,390	1,500	500	500	750			1,000	30,000	-
Revenue in Lieu of Taxes	175,000		2,382	0	181,296									183,678	8,678
State School Support Fund	17,133,880	2,741,556	1,378,595	1,703,371	1,277,906	1,480,806	1,480,806	1,480,806	1,414,763	1,414,763	1,157,148	1,941,791		17,472,311	338,431
Small High School Grant	-													-	-
Common School Fund	237,814								118,907				118,907	237,814	-
Restricted Grants in Aid	-			4,858										4,858.00	4,858
Restricted behalf IRS interst QSCB	33,000										30,000		3,000	33,000	-
IDEA Reauthorization Implementation	1,000												1,000	1,000	-
Special Ed SPR&I Grant	2,396												2,396	2,396	-
Federal Forest Fees	45,787												45,787	45,787	-
Transfers	596,756													0	(596,756)
<b>Total Revenue</b>	<b>28,518,411</b>	<b>2,770,897</b>	<b>1,395,094</b>	<b>1,793,918</b>	<b>1,473,356</b>	<b>9,792,440</b>	<b>2,054,455</b>	<b>1,675,440</b>	<b>1,895,927</b>	<b>1,651,172</b>	<b>1,292,782</b>	<b>2,056,425</b>	<b>421,716</b>	<b>28,273,622</b>	<b>(244,789)</b>
Beginning Fund Balance	3,668,651	4,503,846												4,503,846	835,195
<b>Total Resources</b>	<b>32,187,062</b>	<b>7,274,743</b>	<b>1,395,094</b>	<b>1,793,918</b>	<b>1,473,356</b>	<b>9,792,440</b>	<b>2,054,455</b>	<b>1,675,440</b>	<b>1,895,927</b>	<b>1,651,172</b>	<b>1,292,782</b>	<b>2,056,425</b>	<b>421,716</b>	<b>32,777,468</b>	<b>590,406</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 14,787,716	\$ 274,655	312,019	1,198,689	1,267,164	1,303,910	1,303,910	1,303,910	1,303,910	1,303,910	1,303,910	1,303,910	1,303,910	2,607,819	14,787,716
Benefits	9,621,677	152,229	182,705	735,227	686,381	873,904	873,904	873,904	873,904	873,904	873,904	873,904	1,747,807	9,621,677	-
Purchased Services	4,327,425	94,824	313,377	219,786	190,373	438,633	438,633	438,633	438,633	438,634	438,634	438,634	438,631	4,327,425	-
Supplies & Materials	1,414,224	81,346	110,080	95,251	110,594	127,119	127,119	127,119	127,119	127,119	127,119	127,119	127,120	1,414,224	-
Capital Outlay	18,870		7,799	11,250										19,049	179
Other Objects (inc. loan pmts)	401,150	8,574	287,292	8,274	909	12,013	12,013	12,013	12,013	12,014	12,014	12,014	12,007	401,150	-
Transfers	616,000												616,000	616,000	-
Contingency	1,000,000													0	(1,000,000)
<b>Total Expenditures</b>	<b>32,187,062</b>	<b>611,628</b>	<b>1,213,272</b>	<b>2,268,477</b>	<b>2,255,421</b>	<b>2,755,579</b>	<b>2,755,579</b>	<b>2,755,579</b>	<b>2,755,579</b>	<b>2,755,581</b>	<b>2,755,581</b>	<b>2,755,581</b>	<b>5,549,384</b>	<b>31,187,241</b>	<b>(999,821)</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>6,663,115</b>	<b>181,822</b>	<b>(474,559)</b>	<b>(782,065)</b>	<b>7,036,861</b>	<b>(701,124)</b>	<b>(1,080,139)</b>	<b>(859,652)</b>	<b>(1,104,409)</b>	<b>(1,462,799)</b>	<b>(699,156)</b>	<b>(5,127,668)</b>	<b>1,590,227</b>	
<b>Accumulated Fund Balance</b>	<b>0</b>	<b>6,663,115</b>	<b>6,844,937</b>	<b>6,370,378</b>	<b>5,588,313</b>	<b>12,625,174</b>	<b>11,924,050</b>	<b>10,843,911</b>	<b>9,984,259</b>	<b>8,879,850</b>	<b>7,417,051</b>	<b>6,717,895</b>	<b>1,590,227</b>	<b>1,590,227</b>	
<b>% of Budgeted Resources</b>		22.60%	4.33%	5.57%	4.58%	30.42%	6.38%	5.21%	5.89%	5.13%	4.02%	6.39%	1.31%	101.83%	
<b>% of Budgeted Requirements</b>		1.90%	3.77%	7.05%	7.01%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	17.24%	96.89%	