

Morrow County School District
Financial Report Discussion
7/1/2022 - 3/31/2023

The following notes are to provide more detailed information related to the financial reports and additional information that is helpful to understanding those reports.

Revenues

Revenues for many of the special funds has been requested and received for activities through December. The SIA grant fund 251 allows drawing the funds before expenditures.

The State School Support Funding estimate has been lowered due to an increase in property tax collection within Morrow County.

Expenditures

Capital Project Fund

There has been some exciting activity in the capital project fund. Donations to the school district have made possible installation of a wood gym floor at Sam Boardman, a baseball hitting facility at HJSHS, and a track at IJSHS. Below are details on the funding and costs of these projects. Possibly as exciting is the upgrades to HVAC funded by federal dollars related to Covid (ESSER).

Project	Cost to Date	Donations/ Grants	Donors
Gym Floor SBE	\$ 151,333	\$ 150,000	Boardman Community Development Association
HJSHS Baseball	\$ 310,915	\$ 272,177	Howard and Beth Bryant Foundation, Confederated Tribes of the Umatilla Reservation, Willow Creek Valley Economic Development
IJSHS Track	\$ 835,966	\$ 647,055	City of Irrigon-CREZ, MCSD-Community Impact Grant, Morrow County Unified Recreation District, Columbia River Technologies, Confederated Tribes of the Umatilla Reservation
HVAC Upgrades	\$ 387,734	\$ 2,439,000	ESSER II and III

Encumbrances

The majority of the encumbrance balance is related to future payroll costs in the general fund. In the special funds the largest amount encumbered is in the ESSER fund and is mostly for HVAC upgrades. The Food Service fund encumbrance is for the food service contract and payroll. The remaining amounts in the special funds are mostly payroll related. The capital project fund now includes an encumbrance for the roof at Windy River.

Morrow County School District General Fund
Statement of 2022-23 Anticipated Revenue

3/31/2023

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 10,000,000	\$ 13,117,235	\$ -	\$ 13,117,235	\$ 3,117,235
1112 Prior Years' Levy*	150,000	105,602	44,398	150,000	-
1190 Penalties and Interest on Taxes	2,500	375	2,125	2,500	-
1500 Earnings on Investments	90,000	376,874	100,000	476,874	386,874
1920 Donations	130,000	3,850	126,150	130,000	-
1941 Services Provided Other Districts	100,000	-	100,000	100,000	-
1960 Recovery of Prior Years' Expense	60,000	-	60,000	60,000	-
1990 Miscellaneous	70,000	49,290	20,710	70,000	-
1992 Medicaid Reimbursement	200,000	-	200,000	200,000	-
2101 County School Fund	30,000	4,126	25,874	30,000	-
2102 Education Service District Apportionment	-	47,503	-	47,503	47,503
2800 Revenue in Lieu of Taxes	195,000	413,752	-	413,752	218,752
3101 State School Support Fund*	19,020,816	14,087,644	1,368,944	15,456,588	(3,564,228)
2022 Small High School Grant		-			
2021 BSSF Estimated Reconciliation		-		-	-
2021 Small High School Reconciliation		-		-	-
3103 Common School Fund*	250,000	126,773	125,000	251,773	1,773
3299 Restricted Grants in Aid	194,881	300,768	-	300,768	105,887
4510 Restricted behalf IRS interest QSCB	33,000	15,300	17,700	33,000	-
4702 IDEA Reauthorization Implementation	-	-	-	-	-
4703 Special Ed SPR&I Grant	-	-	-	-	-
4801 Fed Forest Fees	45,000	-	45,000	45,000	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-
Total Revenue	\$ 30,571,197	\$ 28,649,092	\$ 2,235,901	\$ 30,884,993	\$ 313,796
5400 Beginning Fund Balance	5,414,770	5,184,016		5,184,016	(230,754)
TOTAL RESOURCES	\$ 35,985,967	\$ 33,833,108	\$ 2,235,901	\$ 36,069,009	\$ 83,042

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 30,884,993
2023 Estimated Expenditures <i>93% of CY Anticipated Expenses</i>	<u>29,230,212</u>
Revenues Over (Under) Expenditures	1,654,781
Beginning Fund Balance	<u>5,184,016</u>
Projected Ending Fund Balance	<u><u>6,838,797</u></u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

May 19, 2022 BSSF Estimate	\$ 18,990,920
February 17, 2023 BSSF Estimate	\$ 17,456,588

Difference \$ (1,564,228)

Most current estimate is based on 3,149.26 ADMw

Morrow County School District
STATEMENT OF 2022-23 ANTICIPATED EXPENDITURES

3/31/2023

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,102,556	\$ 2,075,440	\$ 456,748	\$ 570,368
Center 001: Transfers	816,000	-	-	816,000
Center 001: Debt Service	-	16,225	-	(16,225)
Center 002: Transportation	1,253,115	964,596	1,206	287,313
Center 003: Maintenance	1,609,922	1,001,002	329,570	279,350
Center 004: Special Education	1,540,619	719,398	312,946	508,275
Center 103: Irrigon Elementary	2,766,988	1,461,684	902,369	402,935
Center 104: A.C. Houghton Elementary	3,197,470	1,695,919	1,023,818	477,733
Center 105: Windy River Elementary	2,834,629	1,569,888	970,461	294,280
Center 108: Sam Boardman Elementary	4,125,431	2,370,426	1,454,777	300,228
Center 110: Heppner Elementary	2,200,145	1,166,304	681,121	352,720
Center 150: Irrigon Jr/Sr High School	4,102,896	2,197,515	1,275,955	629,426
Center 604: Heppner Jr/Sr High School	2,741,445	1,365,957	824,813	550,675
Center 612: Riverside Jr/Sr High School	4,694,751	2,602,427	1,492,141	600,183
Total Expenditures	34,985,967	19,206,781	9,725,925	6,053,261
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 19,206,781	\$ 9,725,925	\$ 7,053,261

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 20,822,994	\$ 10,864,753	\$ 7,150,662	\$ 2,807,579
2000 Support Services	13,294,973	8,325,803	2,575,263	2,393,907
5000 Debt Service	868,000	16,225	-	851,775
5000 Transfer of Funds	-	-	-	-
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 19,206,781	\$ 9,725,925	\$ 7,053,261

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 16,647,301	\$ 9,750,933	\$ 5,653,405	\$ 1,242,963
200 Payroll Taxes & Benefits	10,624,559	5,373,455	3,229,591	2,021,513
300 Purchased Services	4,479,389	2,715,143	585,289	1,178,957
400 Supplies and Materials	1,766,983	812,755	242,989	711,239
500 Capital Outlay	250,685	178,585	13,212	58,888
600 Other Objects	401,050	359,685	1,439	39,926
61X Debt Service	-	16,225	-	(16,225)
700 Interfund Transfers	816,000	-	-	816,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 19,206,781	\$ 9,725,925	\$ 7,053,261

Morrow County School District - 2022-2023

3/31/2023

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	656,745	194,367	282,763	179,615
202	Title 1 C Migrant Education	125,442	18,867	36,909	69,666
203	Title III English Language Acquisition	109,564	29,312	16,993	63,259
204	IDEA	254,346	24,733	28,335	201,278
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	147,000	-	9,000	138,000
209	Title VI Rural Schools	-	-	37	(37)
212	Miscellaneous Grants	450,000	12,949	35,714	401,337
215	Measure 99 & Summer School	765,500	1,845	576,393	187,262
216	ESSA D&SI - PPD District Engagement	166,142	54,879	78,940	32,323
217	Title II A Teacher Quality	61,027	18,742	32,129	10,156
218	Career Pathways Grants (CTE)	30,225	17,718	-	12,507
219	Measure 98 - High School Success	650,063	216,650	433,580	(167)
220	IHS Donations/ Mini Grants	25,000	10,213	1,490	13,297
221	HJSH Donations/Mini-Grants	25,000	8,771	16,229	-
222	RJSH Donations/Mini-Grants	60,000	1,848	31,241	26,911
223	Food Service	1,732,203	590,952	745,177	396,074
226	ESSER 2 & 3	5,100,000	2,716,723	1,043,249	1,340,028
230	Co-Curricular Activities	1,182,468	178,613	737,917	265,938
235	Student Body Funds	852,000	-	143,819	708,181
240	Early Retiree Benefits	365,000	-	114,115	250,885
251	SIA	2,156,365	772,640	1,880,956	(497,231)
255	Morrow Education Foundation	2,358,332	170,039	176,253	2,012,040
256	WheatRidge STEAM/STEM Grant	1,207,420	161,818	260,530	785,072
260	Technology fund	575,000	-	141,303	433,697
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	2,129,525	-	309,459	1,820,066
450	Capital Project Fund	3,825,000	2,657,452	1,602,074	(434,526)
	Total Expenditures	\$ 26,505,256	\$ 7,859,131	\$ 8,734,605	\$ 9,911,520

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	155,562	282,763	(127,201)
202	Title 1 C Migrant Education	-	5,647	36,909	(31,262)
203	Title III English Language Acquisition	-	10,731	16,993	(6,262)
204	IDEA	-	-	28,335	(28,335)
206	Title IV	-	-	-	-
208	GEAR UP Grant	144,800	4,193	9,000	139,993
212	Miscellaneous Grants	280,280	13,424	35,714	257,990
215	Measure 99 & Summer School	-	454,677	576,393	(121,716)
216	ESSA D&SI - PPD District Engagement	-	59,091	78,940	(19,849)
217	Title II A Teacher Quality	-	-	32,129	(32,129)
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	278,105	433,580	(155,475)
220	IHS Donations/ Mini Grants	2,725	32,779	1,490	34,014
221	HJSH Donations/Mini-Grants	77,580	26,960	16,229	88,311
222	RJSH Donations/Mini-Grants	2,805	34,359	31,241	5,923
223	Food Service	1,037,567	943,686	745,177	1,236,076
226	ESSER 2 & 3	-	712,934	1,043,249	(330,315)
230	Co-Curricular Activities	85,825	629,157	737,917	(22,935)
235	Student Body Funds	317,532	188,865	143,819	362,578
240	Early Retiree Benefits	-	56,464	114,115	(57,651)
251	SIA	-	2,136,589	1,880,956	255,633
255	Morrow Education Foundation	1,385,525	1,000,398	176,253	2,209,670
256	WheatRidge STEAM/STEM Grant	-	1,381,607	260,530	1,121,077
260	Technology fund	134,609	53,954	141,303	47,260
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	368,945	65	-	369,010
302	Debt Service: PERS Bond	21,146	1,767,311	309,459	1,478,998
450	Capital Project Fund	3,620,293	577,085	1,602,074	2,595,304
	Total Resources	\$ 8,928,521	\$ 10,523,643	\$ 8,734,605	10,717,559

GENERAL FUND

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 10,000,000						765,816	170,224	140,000	146,616	15,000			13,128,044	3,128,044
Prior Year Taxes	150,000		2,759	45,111	45,000	14,120	14,172	10,602	6,000	2,000		0	12,000	151,764	1,764
Interest on Taxes	2,500		11	861		236	24	1	11	7			600	1,751	(749)
Earnings on Investments	90,000	0	34,115	19,000	21,000	31,442	59,088	63,534	69,321	77,599	8,182	8,182	130,000	399,624	309,624
Contributions & Donations from Private Services Provided Other Districts	130,000					3,850								133,850	3,850
Recovery of Prior Yrs Expenditures	100,000					0	0	47,504			1,648	50,000		97,504	(2,496)
Medicaid Reimbursement	200,000					200						6,152	0	8,000	(52,000)
Miscellaneous	70,000	1,266	1,266	1,000	12,483	180	9,995	22,554	1,812	0		35	200,000	200,000	
County School Funds	30,000	0	0	0	0	4,067	0	1	0	0		0	57,854	102,445	32,445
Revenue in Lieu of Taxes	195,000	0	0	0	0	172,994	0	100,000	0	101,071		0	919	4,987	(25,013)
State School Support Fund	19,020,816	2,825,604	1,403,753	1,403,753	1,403,753	1,403,753	1,411,756	1,411,756	1,411,756	1,411,756	500,000	870,000	713	374,778	179,778
Reconciliation of 2020-21								0	126,773					125,000	1,773
Common School Fund	250,000							300,768						190,023	490,791
Restricted Grants in Aid	194,861						15,300			0				76,500	31,800
IDEA Reauthorization Implementation	33,000													0	
Special Ed SPR&I Grant	-													0	
Federal Forest Fees	45,000												45,000	45,000	
Transfers	0													0	
Total Revenue	30,571,197	2,826,870	1,441,904	1,469,725	1,482,236	13,521,230	2,276,132	2,126,943	1,755,673	1,739,049	524,830	934,369	780,791	30,879,752	308,555
Beginning Fund Balance	5,414,770	5,184,016												5,184,016	(230,754)
Total Resources	35,985,967	8,010,886	1,441,904	1,469,725	1,482,236	13,521,230	2,276,132	2,126,943	1,755,673	1,739,049	524,830	934,369	780,791	36,063,768	77,801
REQUIREMENTS															
Salaries	\$ 16,647,301	298,130	356,517	1,262,518	1,346,947	1,307,720	1,314,742	1,304,610	1,318,774	1,314,813	1,300,000	1,299,771	3,500,000	15,923,942	(723,359)
Benefits	10,624,559	155,666	190,305	706,461	735,212	722,644	715,200	728,566	741,442	737,545	850,000	850,000	2,186,188	9,319,229	(1,305,330)
Purchased Services	4,479,389	92,048	311,332	267,063	417,960	316,242	167,237	515,517	351,072	342,399	400,000	500,000	600,000	4,270,870	(208,519)
Supplies & Materials	1,786,983	83,578	227,125	95,410	135,399	98,281	45,238	44,981	40,107	40,932	150,000	183,405	150,000	1,294,456	(472,527)
Capital Outlay	250,685	44,250	10,471	13,479	0	31,489	8,247	66,549	4,100	10,714	5,902			195,201	(55,484)
Other Objects (inc. loan pmts)	401,050	4,695	330,865	2,100	2,600	1,827	18,113	1,842	3,110		60,000	1,466		426,638	25,588
Transfers	816,000													0	(816,000)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	35,985,967	678,367	1,426,615	2,337,031	2,638,118	2,478,203	2,268,777	2,662,065	2,458,605	2,446,403	2,765,902	2,634,062	6,436,788	31,430,336	(4,555,631)
Monthly Fund Balance	0	7,332,519	15,289	(867,306)	(1,155,882)	11,043,027	7,355	(535,122)	(702,932)	(707,354)	(2,241,072)	(1,899,693)	(5,655,397)	4,633,432	4,633,432
Accumulated Fund Balance	0	7,332,519	7,347,808	6,480,502	5,324,620	16,367,647	16,375,002	15,839,880	15,136,948	14,429,594	12,168,522	10,288,829	4,633,432	4,633,432	
% of Budgeted Resources		22.26%	4.01%	4.08%	4.12%	37.57%	6.39%	5.91%	4.88%	4.83%	1.46%	2.60%	2.17%	100.22%	
% of Budgeted Requirements		1.89%	3.96%	6.49%	7.33%	6.89%	6.30%	7.40%	6.83%	6.80%	7.69%	7.89%	17.89%	87.34%	