

**Morrow County School District
Management Discussion and Analysis
July 2022**

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

- The District received \$173,376 from the City of Irrigon from the CREZ II for the Irrigon JSHS track.
- The district received additional funds from the Morrow County Unified Recreation District for the Irrigon track, it has donated \$200,000.

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

7/31/2022

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -
1112 Prior Years' Levy*	150,000	-	150,000	150,000	-
1190 Penalties and Interest on Taxes	2,500	-	2,500	2,500	-
1500 Earnings on Investments	90,000	-	90,000	90,000	-
1920 Donations	130,000	-	130,000	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	1,266	68,734	70,000	-
1992 Medicaid Reimbursement	200,000	-	200,000	200,000	-
2101 County School Fund	30,000	-	30,000	30,000	-
2800 Revenue in Lieu of Taxes	195,000	-	195,000	195,000	-
3101 State School Support Fund*	19,020,816	2,825,604	16,165,316	18,990,920	(29,896)
2022 Small High School Grant		-			
2021 BSSF Estimated Reconciliation		-			
2021 Small High School Reconciliation		-			
3103 Common School Fund*	250,000	-	250,000	250,000	-
3299 Restricted Grants in Aid	194,881	-	194,881	194,881	-
4510 Restricted behalf IRS interest QSCB	33,000	-	33,000	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	\$ 2,826,870	\$ 27,714,431	\$ 30,541,301	\$ (29,896)
5400 Beginning Fund Balance	5,414,770	5,000,000		5,000,000	(414,770)
TOTAL RESOURCES	\$ 35,985,967	\$ 7,826,870	\$ 27,714,431	\$ 35,541,301	\$ (444,666)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 30,541,301	State School Fund Estimates	
2023 Estimated Expenditures	34,169,967	May 19, 2022 BSSF Estimate	\$ 18,990,920
91% of CY Anticipated Expenses			
Revenues Over (Under) Expenditures	(3,628,666)	Difference	\$ (29,896)
Beginning Fund Balance	5,000,000		
Projected Ending Fund Balance	1,371,334		
Unappropriated Ending Fund Balance	\$ -		

Most current estimate is based on 3,042.40 ADMw

Morrow County School District
STATEMENT OF 2022-23 ANTICIPATED EXPENDITURES

7/31/2022

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 4,102,556	\$ 188,017	\$ 1,442,211	\$ 2,472,328
Center 001: Transfers	816,000	-	-	816,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	1,253,115	-	990,000	263,115
Center 003: Maintenance	1,609,922	123,137	381,756	1,105,029
Center 004: Special Education	1,540,619	39,637	98,497	1,402,485
Center 103: Irrigon Elementary	2,766,988	32,788	296,663	2,437,537
Center 104: A.C. Houghton Elementary	3,197,470	41,395	334,663	2,821,412
Center 105: Windy River Elementary	2,834,629	34,836	286,175	2,513,618
Center 108: Sam Boardman Elementary	4,125,431	52,789	437,524	3,635,118
Center 110: Heppner Elementary	2,200,145	31,996	273,926	1,894,223
Center 150: Irrigon Jr/Sr High School	4,102,896	51,272	480,170	3,571,454
Center 604: Heppner Jr/Sr High School	2,741,445	17,877	245,043	2,478,525
Center 612: Riverside Jr/Sr High School	4,694,751	64,624	526,394	4,103,733
Total Expenditures	35,985,967	678,368	5,793,022	29,514,577
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 36,985,967	\$ 678,368	\$ 5,793,022	\$ 30,514,577

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 20,822,994	\$ 30,437	\$ 556,223	\$ 20,236,334
2000 Support Services	13,294,973	647,931	5,236,798	7,410,244
5000 Debt Service	868,000	-	-	868,000
5000 Transfer of Funds	-	-	-	-
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 678,368	\$ 5,793,021	\$ 29,514,578

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 16,647,301	\$ 298,130	\$ 326,271	\$ 16,022,900
200 Payroll Taxes & Benefits	10,624,559	155,666	-	10,468,893
300 Purchased Services	4,479,389	92,048	2,303,301	2,084,040
400 Supplies and Materials	1,766,983	83,578	134,374	1,549,031
500 Capital Outlay	250,685	44,250	94,801	111,634
600 Other Objects	401,050	4,695	275	396,080
61X Debt Service	-	-	-	-
700 Interfund Transfers	816,000	-	-	816,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 678,367	\$ 2,859,022	\$ 32,448,578

Morrow County School District - 2022-2023

7/31/2022

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	656,745	-	-	656,745
202	Title 1 C Migrant Education	125,442	-	-	125,442
203	Title III English Language Acquisition	109,564	-	6,915	102,649
204	IDEA	254,346	5,945	1,049	247,352
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	147,000	-	-	147,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	450,000	249	-	449,751
215	Measure 99 & Summer School	765,500	1,340	41,658	722,502
216	ESSA D&SI - PPD District Engagement	166,142	-	-	166,142
217	Title II A Teacher Quality	61,027	-	-	61,027
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	650,063	42,688	6,170	601,205
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	-	-	25,000
222	RJSH Donations/Mini-Grants	60,000	-	-	60,000
223	Food Service	1,732,203	794,010	6,922	931,271
225	Menstrual Dignity (transferred to General Fund)	-	-	-	-
226	ESSER 2 & 3	5,100,000	2,879,330	30,434	2,190,236
230	Co-Curricular Activities	1,182,468	1,922	-	1,180,546
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	12,625	352,375
251	SIA	2,156,365	29,784	4,047	2,122,534
255	Morrow Education Foundation	2,358,332	-	-	2,358,332
256	WheatRidge STEAM/STEM Grant	1,207,420	27,852	-	1,179,568
260	Technology fund	575,000	127,480	1,119	446,401
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	2,129,525	-	-	2,129,525
450	Capital Project Fund	3,825,000	1,116,430	88,905	2,619,665
	Total Expenditures	\$ 26,505,256	\$ 5,027,030	\$ 199,844	\$ 21,278,382

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	-	-
202	Title 1 C Migrant Education	-	-	-	-
203	Title III English Language Acquisition	-	-	6,915	(6,915)
204	IDEA	-	-	1,049	(1,049)
206	Title IV	-	-	-	-
208	GEAR UP Grant	144,800	-	-	144,800
212	Miscellaneous Grants	280,280	-	-	280,280
215	Measure 99 & Summer School	-	-	41,658	(41,658)
216	ESSA D&SI - PPD District Engagement	-	-	-	-
217	Title II A Teacher Quality	-	-	-	-
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	6,170	(6,170)
220	IHS Donations/ Mini Grants	2,725	-	-	2,725
221	HJSH Donations/Mini-Grants	77,580	9,742	-	87,322
222	RJSH Donations/Mini-Grants	2,805	-	-	2,805
223	Food Service	1,037,567	-	6,922	1,030,645
226	ESSER 2 & 3	-	-	30,434	(30,434)
230	Co-Curricular Activities	85,825	-	-	85,825
235	Student Body Funds	317,532	-	-	317,532
240	Early Retiree Benefits	-	5,009	12,625	(7,616)
251	SIA	-	-	4,047	(4,047)
255	Morrow Education Foundation	1,385,525	-	-	1,385,525
256	WheatRidge STEAM/STEM Grant	-	-	-	-
260	Technology fund	134,609	-	1,119	133,490
299	PERS Reserve	1,448,889	30,775	-	1,479,664
301	Debt Service: 2nd Bond Levy	368,945	-	-	368,945
302	Debt Service: PERS Bond	21,146	340,182	-	361,328
450	Capital Project Fund	3,620,293	51,000	88,905	3,582,388
	Total Resources	\$ 8,928,521	\$ 436,708	\$ 199,844	9,165,385

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

SOURCE	BUDGET	Actual JULY	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 10,000,000							60,000	20,000	145,000	15,000			10,000,000	-
Prior Year Taxes	150,000		10,000	70,000	9,000	22,000	2,500	12,000	5,000	6,500		0	12,000	150,000	-
Interest on Taxes	2,500		7	531		369	784	13	11	185		0	600	2,500	-
Earnings on Investments	90,000	0	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	90,000	-
Contributions & Donations from Private	130,000							50,000				50,000	130,000	130,000	-
Services Provided Other Districts	100,000					200	50,000				1,648	6,152	0	100,000	-
Recovery of Prior Yrs Expenditures	200,000													200,000	-
Medical Reimbursement	70,000	1,266	260	12,708	10	1,992	184	800	1,025	250		35	200,000	200,000	-
Miscellaneous	30,000	29		234	97	28,050		287		200		0	51,854	70,000	-
County School Funds	195,000		2,982	0	181,296	2,583	1,726			6,300			713	30,000	-
Revenue in Lieu of Taxes	19,020,816	2,825,604	1,500,000	1,800,000	1,400,000	1,700,000	1,500,000	1,400,000	1,700,000	1,500,000	1,800,000	1,870,000		195,000	-
State School Support Fund														18,995,604	(25,212)
Reconciliation of 2020-21	250,000							125,000						250,000	-
Common School Fund	194,881			4,858						16,500				194,881	-
Restricted Grants in Aid	33,000													33,000	-
Restricted benefit IRS interest QSCB														0	-
IDEA Reauthorization Implementation														45,000	-
Special Ed SPR&I Grant														0	-
Federal Forest Fees	45,000													45,000	-
Transfers	0													0	-
Total Revenue	30,571,197	2,826,870	1,520,860	1,896,513	1,600,585	11,463,376	1,623,376	1,656,082	1,735,218	1,683,117	1,824,830	1,934,369	780,791	30,545,985	(25,212)
Beginning Fund Balance	5,414,770	5,000,000												5,000,000	(414,770)
Total Resources	35,985,967	7,826,870	1,520,860	1,896,513	1,600,585	11,463,376	1,623,376	1,656,082	1,735,218	1,683,117	1,824,830	1,934,369	780,791	35,945,985	(439,982)
REQUIREMENTS															
Salaries	\$ 15,647,301	298,130	350,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,289,171	3,500,000	16,647,301	-
Benefits	10,624,559	153,666	182,703	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	2,186,188	10,624,559	-
Purchased Services	4,479,389	92,048	400,000	400,000	300,000	421,816	128,476	578,791	280,498	400,000	400,000	500,000	600,000	4,479,389	-
Supplies & Materials	1,766,983	83,578	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	183,405	150,000	1,766,983	-
Capital Outlay	250,585	44,250	7,799	11,250	100,000	7,113	19,950	54,421			5,902			250,585	-
Other Objects (inc. loan pmts)	401,050	4,695	287,292	8,274	909	1,023	2,262	29,102	1,533	4,474	60,000	1,486		401,050	-
Transfers	816,000													0	(816,000)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	35,985,967	678,367	1,377,796	2,869,524	2,850,909	2,879,752	2,598,688	3,112,314	2,711,981	2,854,474	2,915,902	2,884,062	6,436,788	34,188,967	(1,816,000)
Monthly Fund Balance	0	7,148,503	143,064	(973,011)	(1,250,324)	8,553,624	(975,312)	(1,456,232)	(976,773)	(1,171,357)	(1,091,072)	(949,693)	(5,655,397)	1,376,018	-
Accumulated Fund Balance	0	7,148,503	7,291,587	6,318,556	5,068,231	13,651,855	12,676,543	11,220,311	10,243,598	9,072,181	7,981,108	7,031,415	1,376,018	1,376,018	-
% of Budgeted Resources		21.75%	4.23%	5.27%	4.45%	31.86%	4.51%	4.60%	4.82%	4.89%	5.07%	5.38%	2.17%	98.78%	-
% of Budgeted Requirements		1.89%	3.83%	7.97%	7.92%	8.00%	7.22%	8.65%	7.54%	7.93%	8.10%	8.01%	17.89%	94.95%	-