

Morrow County School District
Financial Report Discussion
7/1/2025 - 12/31/2025

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

Property taxes are budgeted at about the same amount as received in the prior year. The tax assessment report was received and the levy increased about one million dollars from last year.

Total receipts are likely to be boosted by interest income from the local government pool account(savings account of the district). Year to date interest income is \$363,211.

The State School Fund total estimate shows about a 7% increase from last year.

Expenditures

Estimated operating expenditures versus budgeted

The budget of the district allocates all funds with \$1 million remaining to contingency. It is the goal of the District to operate the General Fund in the current fiscal year without decreasing its ending fund balance. Some programs will be funded with special revenues previously funded by the General Fund.

The largest increases in expenses are expected in PERS costs and transportation with Mid-Columbia Bus. To balance spending fewer positions were filled than vacated by resigning employees. Where possible and appropriate special funds will be spent down to balance the general fund spending.

Project	Contract Amount	Donations/ Grants	Donors
Gym Floor RHS	\$ 227,798	\$ 227,798	MCURD, BCDA, RHS Booster
Tennis Courts IJSI	\$ 408,441	\$ 408,000	MCURD, City of Irrigon, Good Shepherd

Encumbrances

Most encumbrances are related to payroll.

Special Revenue Funds

Growth in supporting positions for student wrap around services will continue to be provided with the special grants. With the end of ESSER funds there will be a decrease in total special revenue expenditures and revenue. The continued support of Morrow County entities is greatly appreciated and makes a significant difference for Morrow County Students.

Morrow County School District General Fund
Statement of 2025-26 Anticipated Revenue

12/31/2025

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 14,000,000	\$ 14,014,582	(14,582.00)	\$ 14,000,000	\$ -
1112 Prior Years' Levy*	\$ 100,000	47,557	52,443.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	373	4,627.00	5,000	-
1500 Earnings on Investments	\$ 625,000	363,211	261,789.00	625,000	-
1920 Donations	\$ 130,000	-	130,000.00	130,000	-
1941 Services Provided Other Districts	\$ 100,000	-	100,000.00	100,000	-
1960 Recovery of Prior Years' Expense	\$ 60,000	-	60,000.00	60,000	-
1990 Miscellaneous	\$ 100,000	12,499	87,501.00	100,000	-
1992 Medicaid Reimbursement	\$ 200,000	5,000	195,000.00	200,000	-
2101 County School Fund	\$ 30,000	275	29,725.00	30,000	-
2102 Education Service District Apportionment	\$ 100,000	-	100,000.00	100,000	-
2800 Revenue in Lieu of Taxes	\$ 330,000	261,694	68,306.00	330,000	-
3101 State School Support Fund*	\$ 19,802,225	11,353,615	8,448,610.00	19,802,225	-
2025 Small High School Grant			-		-
2024 BSSF Estimated Reconciliation			-	-	-
2024 Small High School Reconciliation			-	-	-
3103 Common School Fund*	\$ 320,000	-	320,000.00	320,000	-
3299 Restricted Grants in Aid	\$ 50,000	-	50,000.00	50,000	-
4505 Restricted Grant	-	-	-	-	-
4510 Restricted behalf IRS interest QSCB	\$ -	-	-	-	-
4702 IDEA Reauthorization Implementation	-	-	-	-	-
4703 Special Ed SPR&I Grant	-	-	-	-	-
4801 Fed Forest Fees	\$ 45,000	-	45,000.00	45,000	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-
Total Revenue	\$ 35,997,225	\$ 26,058,806	\$ 9,938,419	\$ 35,997,225	\$ -
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	\$ 40,997,225	\$ 31,058,806	\$ 9,938,419	\$ 40,997,225	\$ -

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,997,225
FYE 2026 Estimated Expenditures	35,931,410
Revenues Over (Under) Expenditures	65,815
Beginning Fund Balance	5,000,000
Projected Ending Fund Balance	5,065,815
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

June 16, 2025 BSSF Estimate	\$ 19,890,570
September 29, 2025 BSSF Estimate	\$ 19,886,798

Difference \$ 84,573

Most current estimate is based on 2,986 ADMw

Morrow County School District
STATEMENT OF 2025-26 ANTICIPATED EXPENDITURES

12/31/2025

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 1,732,031	\$ 692,367	\$ 969,397
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	686,991	2,122,483	(438,359)
Center 003: Maintenance	2,188,702	599,710	284,729	1,304,263
Center 004: Special Education	1,672,897	613,341	398,576	660,980
Center 103: Irrigon Elementary	2,725,961	833,517	853,319	1,039,125
Center 104: A.C. Houghton Elementary	3,846,035	1,148,284	1,195,938	1,501,813
Center 105: Windy River Elementary	3,165,567	959,336	971,893	1,234,338
Center 108: Sam Boardman Elementary	4,563,568	1,527,717	1,402,706	1,633,145
Center 110: Heppner Elementary	2,538,405	909,289	908,045	721,071
Center 150: Irrigon Jr/Sr High School	4,570,836	1,511,732	1,514,909	1,544,195
Center 604: Heppner Jr/Sr High School	3,028,102	904,198	970,219	1,153,685
Center 612: Riverside Jr/Sr High School	5,462,242	1,681,174	1,636,692	2,144,376
Total Expenditures	39,997,225	13,107,320	12,951,876	13,938,029
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 13,107,320	\$ 12,951,876	\$ 14,938,029

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 6,456,239	\$ 7,258,025	\$ 9,636,752
2000 Support Services	16,176,210	6,651,082	5,693,851	3,831,277
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 13,107,320	\$ 12,951,876	\$ 14,938,029

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 6,313,936	\$ 9,695,499	\$ 2,517,105
200 Payroll Taxes & Benefits	12,471,718	4,001,537	589	8,469,592
300 Purchased Services	5,582,446	1,919,148	3,127,693	535,605
400 Supplies and Materials	2,093,777	327,434	127,968	1,638,375
500 Capital Outlay	337,600	40,256	-	297,344
600 Other Objects	515,144	505,009	127	10,008
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 13,107,320	\$ 12,951,876	\$ 14,938,029

Morrow County School District - 2025-2026

12/31/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	247,628	205,400	225,598
202	Title 1 C Migrant Education	126,213	36,659	37,903	51,651
203	Title III English Language Acquisition	109,534	18,862	12,560	78,112
204	IDEA	284,329	10,075	111,834	162,420
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	95,000	-	13,000	82,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	4,043	8,169	202,788
214	Early Literacy	404,881	119,803	98,638	186,440
215	Measure 99 & Summer School	772,488	-	391,148	381,340
217	Title II A Teacher Quality	106,198	44,080	38,964	23,154
218	Career Pathways Grants (CTE)	30,225	-	1,957	28,268
219	Measure 98 - High School Success	762,467	305,952	281,744	174,771
220	IHS Donations/ Mini Grants	75,000	-	325,730	(250,730)
221	HJSH Donations/Mini-Grants	130,000	1,336	1,761	126,903
222	RJSH Donations/Mini-Grants	75,000	791,311	24,427	(740,738)
223	Food Service	2,441,801	856,139	564,781	1,020,881
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	303,309	509,045	613,979
235	Student Body Funds	937,000	-	82,684	854,316
240	Early Retiree Benefits	200,000	-	23,862	176,138
251	SIA	2,651,328	792,895	777,352	1,081,081
255	Morrow Education Foundation	2,999,645	275,607	228,992	2,495,046
256	WheatRidge STEAM/STEM Grant	1,672,938	424,942	367,627	880,369
260	Technology fund	630,000	-	114,302	515,698
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	62,380,000	-	1,585,104	60,794,896
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	4,371,210	764,680	40,764,110
	Total Expenditures	\$ 128,784,895	\$ 8,603,851	\$ 6,571,864	\$ 113,609,180

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	50,454	205,400	(154,946)
202	Title 1 C Migrant Education	-	-	37,903	(37,903)
203	Title III English Language Acquisition	-	743	12,560	(11,817)
204	IDEA	-	-	111,834	(111,834)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	13,000	94,193
212	Miscellaneous Grants	42,250	16,079	8,169	50,160
214	Early Literacy	-	46,796	98,638	(51,842)
215	Measure 99 & Summer School	-	316,648	391,148	(74,500)
217	Title II A Teacher Quality	-	-	38,964	(38,964)
218	Career Pathways Grants (CTE)	-	-	1,957	(1,957)
219	Measure 98	-	360,920	281,744	79,176
220	IHS Donations/ Mini Grants	347,514	15,695	325,730	37,479
221	HJSH Donations/Mini-Grants	107,497	25,705	1,761	131,441
222	RJSH Donations/Mini-Grants	-	62,045	24,427	37,618
223	Food Service	948,546	523,632	564,781	907,397
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	382,446	509,045	(99,777)
235	Student Body Funds	574,697	69,168	82,684	561,181
240	Early Retiree Benefits	-	11,996	23,862	(11,866)
251	SIA	6,361	677,499	777,352	(93,492)
255	Morrow Education Foundation	1,783,549	1,044,943	228,992	2,599,500
256	WheatRidge STEAM/STEM Grant	874,029	-	367,627	506,402
260	Technology fund	131,328	-	114,302	17,026
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	65,065,920	1,585,104	63,816,685
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	467,072	764,680	23,442
	Total Resources	\$ 7,106,044	\$ 69,138,651	\$ 6,571,864	69,672,831

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2025-2026

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Estimate JAN	Estimate FEB	Estimate MAR	Estimate APR	Estimate MAY	Estimate JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 14,000,000														
Prior Year Taxes	100,000														
Current Year's Local Option Tax															
Interest on Taxes	5,000														
Earnings on Investments	625,000														
Contributions & Donations from Private	130,000														
Services Provided Other Districts	100,000														
Recovery of Prior Yrs Expenditures	60,000														
Medicaid Reimbursement	200,000														
Miscellaneous	100,000														
County School Funds	30,000														
Education Service District Apportionment	100,000														
Revenue in Lieu of Taxes	330,000														
State School Support Fund	19,802,225														
Small High School Grant															
Reconciliation of 2020-21															
Common School Fund	320,000														
Restricted Grants in Aid (State)															
Restricted Grants in Aid	50,000														
IDEA Reauthorization Implementation	-														
Special Ed SPR&I Grant	-														
Federal Forest Fees	45,000														
Transfers	0														
Total Revenue	35,997,225	3,374,306	1,709,333	1,710,560	1,994,333	15,737,060	1,711,522	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,694	36,168,783	171,558
Beginning Fund Balance	5,000,000													5,000,000	-
Total Resources	40,997,225	8,374,306	1,709,333	1,710,560	1,994,333	15,737,060	1,711,522	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,694	41,168,783	171,558
REQUIREMENTS															
Salaries	\$ 18,526,540														
Benefits	12,471,718														
Purchased Services	5,582,446														
Supplies & Materials	2,093,777														
Capital Outlay	337,600														
Other Objects (inc. loan pmts)	515,144														
Transfers	470,000														
Contingency	1,000,000														
Total Expenditures	40,997,225	760,381	1,564,596	2,592,586	2,774,819	2,785,563	2,786,200	2,852,579	2,830,297	2,745,667	2,910,642	3,143,489	8,271,512	35,931,410	(5,065,815)
Monthly Fund Balance	0	7,613,925	144,737	(882,026)	(780,486)	12,951,497	(1,054,678)	(782,413)	(1,013,203)	(779,733)	(1,130,021)	(1,340,329)	(7,776,818)	5,237,373	
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,482,225	16,433,722	15,379,044	14,596,631	13,583,429	12,803,696	11,673,675	10,333,346	2,556,528	5,237,373	
% of Budgeted Resources		20.43%	4.17%	4.17%	4.86%	38.39%	4.17%	5.05%	4.43%	4.80%	4.34%	4.40%	1.21%	100.42%	
% of Budgeted Requirements		1.85%	3.92%	6.32%	6.77%	6.79%	6.75%	6.96%	6.90%	6.70%	7.10%	7.67%	20.18%	87.64%	