

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

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

- The District received \$2,545,582.79 from Morrow County through the Morrow Education Foundation. The money originated from Amazon as a gift. The District is grateful for the support.
- The District received the last State School Fund payment for the fiscal year and the amount was more than estimated.

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

5/31/2022

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 9,545,778	\$ 9,906,374	-	\$ 9,906,374	\$ 360,596
1112 Prior Years' Levy*	150,000	131,545	12,000	143,545	(6,455)
1190 Penalties and Interest on Taxes	4,000	1,809	600	2,409	(1,591)
1500 Earnings on Investments	100,000	53,211	15,000	68,211	(31,789)
1920 Donations	200,000	-	-	-	(200,000)
1941 Services Provided Other Districts	-	53,815	-	53,815	53,815
1960 Recovery of Prior Years' Expense	60,000	63,761	-	63,761	3,761
1990 Miscellaneous	83,000	17,530	-	17,530	(65,470)
1992 Medical Reimbursement	120,000	-	200,000	200,000	80,000
2101 County School Fund	30,000	29,227	-	29,227	(773)
2800 Revenue in Lieu of Taxes	175,000	194,287	-	194,287	19,287
3101 State School Support Fund*	17,133,880	18,224,907	-	18,224,907	1,091,027
2022 Small High School Grant		115,221			
2021 BSSF Estimated Reconciliation		(184,988)		(184,988)	(184,988)
2021 Small High School Reconciliation		(2,389)		(2,389)	(2,389)
3103 Common School Fund*	237,814	118,414	119,400	237,814	-
3299 Restricted Grants in Aid	-	9,858	-	9,858	9,858
4510 Restricted behalf IRS interest QSCB	33,000	15,300	15,300	30,600	(2,400)
4702 IDEA Reauthorization Implementation	1,000	-	-	-	(1,000)
4703 Special Ed SPR&I Grant	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>\$ 28,747,882</b>	<b>\$ 408,087</b>	<b>\$ 29,040,748</b>	<b>\$ 522,337</b>
5400 Beginning Fund Balance	3,668,651	4,508,248		4,508,248	839,597
<b>TOTAL RESOURCES</b>	<b>\$ 32,187,062</b>	<b>\$ 33,256,130</b>	<b>\$ 408,087</b>	<b>\$ 33,548,996</b>	<b>\$ 1,361,934</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 29,040,748
2022 Estimated Expenditures	<u>28,715,639</u>
91% of CY Anticipated Expenses	
Revenues Over (Under) Expenditures	325,109
Beginning Fund Balance	<u>4,508,248</u>
Projected Ending Fund Balance	<u>4,833,357</u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

June 24, 2021 BSSF Estimate	\$ 17,472,311
November 2, 2021 BSSF Estimate	\$ 17,992,079
March 24, 2022 BSSF Estimate	\$ 18,256,669
April 28, 2022 BSSF Estimate	\$ 18,241,911
May 6, 2022 BSSF Estimate	<u>\$ 18,224,907</u>
Difference	\$ 1,091,027

Most current estimate is based on 3,078.12 ADMw

Morrow County School District  
STATEMENT OF 2021-22 ANTICIPATED EXPENDITURES

5/31/2022

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,577,943	\$ 2,403,616	\$ 319,655	\$ (145,328)
Center 001: Transfers	616,000	-	616,000	-
Center 001: Debt Service	118,000	17,150	34,850	66,000
Center 002: Transportation	1,178,115	1,129,724	2,623	45,768
Center 003: Maintenance	1,418,191	1,103,151	235,201	79,839
Center 004: Special Education	1,365,333	803,748	145,899	415,686
Center 103: Irrigon Elementary	2,558,338	1,766,594	465,654	326,090
Center 104: A.C. Houghton Elementary	2,750,344	2,050,147	536,688	163,509
Center 105: Windy River Elementary	2,799,465	1,799,474	553,134	446,857
Center 108: Sam Boardman Elementary	3,417,772	2,618,732	707,449	91,591
Center 110: Heppner Elementary	2,105,987	1,526,165	373,133	206,689
Center 150: Irrigon Jr/Sr High School	3,570,973	2,604,312	762,924	203,737
Center 604: Heppner Jr/Sr High School	2,282,497	1,619,346	488,094	175,057
Center 612: Riverside Jr/Sr High School	4,428,104	3,191,297	840,879	395,928
<b>Total Expenditures</b>	<b>31,187,062</b>	<b>22,633,456</b>	<b>6,082,183</b>	<b>2,471,423</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 22,633,456</b>	<b>\$ 6,082,183</b>	<b>\$ 3,471,423</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 18,220,316	\$ 13,113,626	\$ 4,165,647	\$ 941,043
2000 Support Services	12,232,746	9,502,680	1,265,686	1,464,380
5000 Debt Service	118,000	17,150	34,850	66,000
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>\$ 22,633,456</b>	<b>\$ 6,082,183</b>	<b>\$ 3,471,423</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 14,787,716	\$ 11,422,320	\$ 2,835,430	\$ 529,966
200 Payroll Taxes & Benefits	9,621,677	6,390,348	1,631,273	1,600,056
300 Purchased Services	4,327,425	3,373,550	522,369	431,506
400 Supplies and Materials	1,414,224	1,032,451	349,776	31,997
500 Capital Outlay	18,870	52,015	92,485	(125,630)
600 Other Objects	283,150	345,622	-	(62,472)
61X Debt Service	118,000	17,150	34,850	66,000
700 Interfund Transfers	616,000	-	616,000	-
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 22,633,456</b>	<b>\$ 6,082,183</b>	<b>\$ 3,471,423</b>

## EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	688,050	132,427	347,655	207,968
202	Title 1 C Migrant Education	120,781	19,754	51,362	49,665
203	Title III English Language Acquisition	98,959	23,827	46,572	28,560
204	IDEA	254,346	728	35,003	218,615
206	Title IV	40,000	-	5,047	34,953
208	GEAR UP Grant	150,000	-	32,614	117,386
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	355,547	4,221	49,743	301,583
215	Measure 99 & Summer School	832,041	12,584	499,751	319,706
216	ESSA D&SI - PPD District Engagement	-	42,955	97,861	(140,816)
217	Title II A Teacher Quality	147,909	14,025	71,904	61,980
218	Career Pathways Grants (CTE)	30,225	11	5,911	24,303
219	Measure 98 - High School Success	628,913	111,366	303,363	214,184
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	-	3,628	21,372
222	RJSH Donations/Mini-Grants	100,000	35,942	33,061	30,997
223	Food Service	1,606,256	360,955	970,580	274,721
225	Menstrual Dignity (transferred to General Fund)	-	-	-	-
226	ESSER 2 & 3	6,308,168	479,942	1,376,889	4,451,337
230	Co-Curricular Activities	1,509,853	155,212	955,440	399,201
235	Student Body Funds	852,000	-	204,029	647,971
240	Early Retiree Benefits	365,000	-	177,623	187,377
251	SIA	1,730,080	370,503	1,035,781	323,796
255	Morrow Education Foundation	856,916	358	140,792	715,766
256	WheatRidge STEAM/STEM Grant	868,488	86,183	300,335	481,970
260	Technology fund	575,000	8,951	505,811	60,238
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	26,731,855	-	139,196	26,592,659
450	Capital Project Fund	1,000,000	251,258	179,431	569,311
	<b>Total Expenditures</b>	<b>\$ 47,349,276</b>	<b>\$ 2,111,202</b>	<b>\$ 7,569,382</b>	<b>\$ 37,668,692</b>

## RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	307,977	347,655	(39,678)
202	Title 1 C Migrant Education	-	45,592	51,362	(5,770)
203	Title III English Language Acquisition	-	20,307	46,572	(26,265)
204	IDEA	-	17,577	35,003	(17,426)
206	Title IV	-	4,000	5,047	(1,047)
208	GEAR UP Grant	169,966	9,948	32,614	147,300
212	Miscellaneous Grants	456,493	10,437	49,743	417,187
215	Measure 99 & Summer School	-	458,371	499,751	(41,380)
216	ESSA D&SI - PPD District Engagement	-	87,122	97,861	(10,739)
217	Title II A Teacher Quality	-	49,734	71,904	(22,170)
218	Career Pathways Grants (CTE)	-	-	5,911	(5,911)
219	Measure 98	-	272,607	303,363	(30,756)
220	IHS Donations/ Mini Grants	500	2,925	-	3,425
221	HJSH Donations/Mini-Grants	1,885	29,823	3,628	28,080
222	RJSH Donations/Mini-Grants	11,792	36,970	33,061	15,701
223	Food Service	627,800	1,144,915	970,580	802,135
225	Menstrual Dignity	-	-	-	-
226	ESSER 2 & 3	-	-	1,376,889	(1,376,889)
230	Co-Curricular Activities	227,506	616,102	955,440	(111,832)
235	Student Body Funds	323,774	201,832	204,029	321,577
240	Early Retiree Benefits	-	101,903	177,623	(75,720)
251	SIA	-	1,484,524	1,035,781	448,743
255	Morrow Education Foundation	608,916	855,878	140,792	1,324,002
256	WheatRidge STEAM/STEM Grant	-	300,000	300,335	(335)
260	Technology fund	364,586	251,268	505,811	110,043
299	PERS Reserve	1,448,889	(376,106)	-	1,072,783
301	Debt Service: 2nd Bond Levy	267,518	34,744	-	302,262
302	Debt Service: PERS Bond	21,137	1,466,374	139,196	1,348,315
450	Capital Project Fund	557,538	270,000	179,431	648,107
	<b>Total Resources</b>	<b>\$ 5,088,300</b>	<b>\$ 7,704,824</b>	<b>\$ 7,569,382</b>	<b>5,223,742</b>

MORROW COUNTY SCHOOL DISTRICT  
 Monthly Revenue and Expenditure Summary

GENERAL FUND

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 9,545,778					9,648,741	60,086	81,638	19,832	110,921	5,156			9,906,374	360,596
Prior Year Taxes	150,000		9,044	67,877	8,746	21,637	2,213	11,839	4,195	2,471		0	12,000	140,022	(9,978)
Interest on Taxes	4,000		7	531		369	784	13	11	32		0	600	2,347	(1,653)
Earnings on Investments	100,000	5,196	4,777	4,399	3,703	4,201	5,818	6,909	4,892	6,124	7,056	0	15,000	68,015	(31,965)
Contributions & Donations from Private Services Provided Other Districts	200,000							47,504		2,900		2,279		49,723	(200,000)
Recovery of Prior Yrs Expenditures	60,000	24,125			1,598	179	22,497					6,152	200,000	57,451	(2,549)
Medicaid Reimbursement	120,000													200,000	80,000
Miscellaneous	83,000	20	260	12,708	10	1,982	184	600	1,025	250		35	0	16,900	(66,100)
County School Funds	30,000		29	234	97	28,060	184	287		200		0	0	29,081	(919)
Revenue in Lieu of Taxes	175,000		2,382	0	181,296	2,583	1,726	6,300						194,287	19,287
State School Support Fund	17,133,880	2,741,556	1,378,595	1,703,371	1,277,906	1,676,278	1,498,740	1,321,202	1,676,278	1,498,740	1,742,002	1,638,083		18,152,751	1,018,871
Reconciliation of 2020-21								118,414					119,400	237,814	-
Common School Fund	237,814			4,858										4,858	4,858
Restricted Grants in Aid	33,000									15,300			15,300	30,600	(2,400)
IDEA Reauthorization Implementation	1,000													0	(1,000)
Special Ed SPR&L Grant	2,396													0	(2,396)
Federal Forest Fees	45,767												45,767	45,767	-
Transfers	586,756													0	(586,756)
Total Revenue	28,518,411	2,770,897	1,395,094	1,793,918	1,473,356	11,384,030	1,592,048	1,568,406	1,706,233	1,643,238	1,754,214	1,646,489	408,087	29,136,010	617,600
Beginning Fund Balance	3,668,651													4,508,248	839,597
Total Resources	32,187,062	7,279,145	1,395,094	1,793,918	1,473,356	11,384,030	1,592,048	1,568,406	1,706,233	1,643,238	1,754,214	1,646,489	408,087	33,644,258	1,457,196
REQUIREMENTS															
Salaries	\$ 14,787,716	\$ 274,655	312,019	1,198,699	1,267,164	1,206,981	1,212,333	1,195,155	1,144,198	1,188,057	1,194,601	1,228,458	2,894,227	14,316,547	(471,169)
Benefits	9,621,677	152,229	182,705	735,227	686,381	684,600	666,366	677,932	611,183	663,026	682,919	684,932	2,297,014	8,698,514	(923,163)
Purchased Services	4,327,425	94,824	313,377	219,786	190,373	421,616	126,476	578,791	164,669	337,296	514,963	471,378	626,737	4,000,298	(327,127)
Supplies & Materials	1,414,224	81,346	110,080	95,251	110,594	84,817	44,334	16,017	43,565	44,041	102,937	299,369	267,359	1,293,810	(120,414)
Capital Outlay	18,870		7,799	11,260		7,113	19,950				5,902			52,014	33,144
Other Objects (inc. loan prmts)	401,150	8,574	287,292	8,274	909	1,023	2,262	29,102	1,533	595	(15,588)	4,476		828,452	(72,698)
Transfers	616,000												616,000	616,000	-
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	32,187,062	611,628	1,213,272	2,268,477	2,255,421	2,386,150	2,071,721	2,486,997	1,965,248	2,233,025	2,485,734	2,628,613	6,689,337	29,305,623	(2,881,439)
Monthly Fund Balance	0	6,667,517	181,822	(474,559)	(782,065)	8,997,880	(479,673)	(928,591)	(259,015)	(589,787)	(731,520)	(982,124)	(6,281,250)	4,338,635	
Accumulated Fund Balance	0	6,667,517	6,849,939	6,374,790	5,592,715	14,590,595	14,110,922	13,182,331	12,923,316	12,333,529	11,602,009	10,619,885	4,338,635	4,338,635	
% of Budgeted Resources		22.62%	4.33%	5.57%	4.58%	35.37%	4.95%	4.87%	5.30%	5.11%	5.45%	5.12%	1.27%	104.53%	
% of Budgeted Requirements		1.90%	3.77%	7.05%	7.01%	7.41%	6.44%	7.75%	6.11%	6.94%	7.72%	6.17%	20.78%	91.05%	