

Morrow County School District
Financial Report Discussion
7/1/2025 - 11/30/2025

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 \$271,422.

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

11/30/2025

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 14,000,000	\$ 11,988,759	2,011,241.00	\$ 14,000,000	\$ -
1112 Prior Years' Levy*	\$ 100,000	42,597	57,403.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	177	4,823.00	5,000	-
1500 Earnings on Investments	\$ 625,000	271,422	353,578.00	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	11,204	88,796.00	100,000	-
1992 Medicaid Reimbursement	\$ 200,000	5,000	195,000.00	200,000	-
2101 County School Fund	\$ 30,000	274	29,726.00	30,000	-
2102 Education Service District Apportionment	\$ 100,000	-	100,000.00	100,000	-
2800 Revenue in Lieu of Taxes	\$ 330,000	260,669	69,331.00	330,000	-
3101 State School Support Fund*	\$ 19,802,225	9,942,666	9,859,559.00	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	\$ 22,522,768	\$ 13,474,457	\$ 35,997,225	\$ -
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	\$ 40,997,225	\$ 27,522,768	\$ 13,474,457	\$ 40,997,225	\$ -

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

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

11/30/2025

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 1,544,829	\$ 817,620	\$ 1,031,346
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	517,301	2,292,172	(438,358)
Center 003: Maintenance	2,188,702	516,973	321,897	1,349,832
Center 004: Special Education	1,672,897	521,777	401,775	749,345
Center 103: Irrigon Elementary	2,725,961	652,419	963,689	1,109,853
Center 104: A.C. Houghton Elementary	3,846,035	889,155	1,349,685	1,607,195
Center 105: Windy River Elementary	3,165,567	747,192	1,067,109	1,351,266
Center 108: Sam Boardman Elementary	4,563,568	1,202,641	1,590,037	1,770,890
Center 110: Heppner Elementary	2,538,405	693,409	1,036,895	808,101
Center 150: Irrigon Jr/Sr High School	4,570,836	1,178,597	1,715,129	1,677,110
Center 604: Heppner Jr/Sr High School	3,028,102	704,036	1,092,218	1,231,848
Center 612: Riverside Jr/Sr High School	5,462,242	1,309,939	1,860,222	2,292,081
Total Expenditures	39,997,225	10,478,268	14,508,448	15,010,509
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 10,478,268	\$ 14,508,448	\$ 16,010,509

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 4,894,594	\$ 8,155,572	\$ 10,300,850
2000 Support Services	16,176,210	5,583,674	\$ 6,352,876	4,239,660
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 10,478,268	\$ 14,508,448	\$ 16,010,510

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 4,953,541	\$ 10,981,324	\$ 2,591,675
200 Payroll Taxes & Benefits	12,471,718	3,131,273	10,131	9,330,314
300 Purchased Services	5,582,446	1,557,240	3,369,573	655,633
400 Supplies and Materials	2,093,777	293,182	147,229	1,653,366
500 Capital Outlay	337,600	40,256	-	297,344
600 Other Objects	515,144	502,776	191	12,177
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 10,478,268	\$ 14,508,448	\$ 16,010,509

Morrow County School District - 2025-2026

11/30/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	278,582	155,163	244,881
202	Title 1 C Migrant Education	126,213	41,242	28,831	56,140
203	Title III English Language Acquisition	109,534	22,628	4,841	82,065
204	IDEA	284,329	7,819	111,552	164,958
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	6,947	2,288	205,765
214	Early Literacy	404,881	134,778	73,784	196,319
215	Measure 99 & Summer School	772,488	-	391,148	381,340
217	Title II A Teacher Quality	106,198	49,590	31,281	25,327
218	Career Pathways Grants (CTE)	30,225	-	1,957	28,268
219	Measure 98 - High School Success	762,467	345,962	217,288	199,217
220	IHS Donations/ Mini Grants	75,000	-	325,730	(250,730)
221	HJSH Donations/Mini-Grants	130,000	1,465	1,621	126,914
222	RJSH Donations/Mini-Grants	75,000	791,311	19,701	(736,012)
223	Food Service	2,441,801	957,798	431,655	1,052,348
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	317,998	441,271	667,064
235	Student Body Funds	937,000	-	-	937,000
240	Early Retiree Benefits	200,000	-	18,968	181,032
251	SIA	2,651,328	897,818	604,195	1,149,315
255	Morrow Education Foundation	2,999,645	331,529	153,326	2,514,790
256	WheatRidge STEAM/STEM Grant	1,672,938	507,208	276,231	889,499
260	Technology fund	630,000	6,750	107,552	515,698
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	62,380,000	-	917,077	61,462,923
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	\$ 9,070,635	\$ 5,093,340	\$ 114,620,920

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	50,454	155,163	(104,709)
202	Title 1 C Migrant Education	-	-	28,831	(28,831)
203	Title III English Language Acquisition	-	743	4,841	(4,098)
204	IDEA	-	-	111,552	(111,552)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	13,000	94,193
212	Miscellaneous Grants	42,250	9,848	2,288	49,810
214	Early Literacy	-	46,796	73,784	(26,988)
215	Measure 99 & Summer School	-	316,648	391,148	(74,500)
217	Title II A Teacher Quality	-	-	31,281	(31,281)
218	Career Pathways Grants (CTE)	-	-	1,957	(1,957)
219	Measure 98	-	360,920	217,288	143,632
220	IHS Donations/ Mini Grants	347,514	14,789	325,730	36,573
221	HJSH Donations/Mini-Grants	107,497	25,705	1,621	131,581
222	RJSH Donations/Mini-Grants	-	62,045	19,701	42,344
223	Food Service	948,546	396,530	431,655	913,421
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	(45,000)	441,271	(459,449)
235	Student Body Funds	574,697	-	-	574,697
240	Early Retiree Benefits	-	10,443	18,968	(8,525)
251	SIA	6,361	677,499	604,195	79,665
255	Morrow Education Foundation	1,783,549	1,044,943	153,326	2,675,166
256	WheatRidge STEAM/STEM Grant	874,029	-	276,231	597,798
260	Technology fund	131,328	-	107,552	23,776
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	63,422,184	917,077	62,840,976
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	\$ 66,862,509	\$ 5,093,340	68,875,213

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	Estimate 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	52,173													
Contributions & Donations from Private	130,000														
Services Provided Other Districts	100,000														
Recovery of Prior Yrs Expenditures	60,000														
Medicaid Reimbursement	200,000	5,000													
Medicaid	100,000	1,375													
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	3,315,758	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884
Small High School Grant															
Reconciliation of 2020-21															
Common School Fund	320,000														
Restricted Grants in Aid (State)															
Restricted Grants in Aid	50,000														
Restricted behalf IRS Interest OSCB	-														
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	13,732,322	1,993,075	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,654	34,398,094	(1,599,131)
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	13,732,322	1,993,075	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,654	39,398,094	(1,599,131)
REQUIREMENTS															
Salaries	\$ 18,526,540	\$ 357,933	441,751	1,349,987	1,433,513	1,370,355	1,413,291	1,437,576	1,459,675	1,428,049	1,413,377	1,569,847	3,823,716	17,425,230	(1,101,310)
Benefits	12,471,718	218,883	251,830	892,598	892,598	881,913	930,781	932,757	940,919	925,729	934,263	960,008	2,826,367	11,662,066	(809,652)
Purchased Services	5,582,446	59,859	343,961	302,854	378,677	471,889	384,624	418,452	398,243	361,607	468,341	463,702	694,836	4,730,008	(652,438)
Supplies & Materials	2,093,777	101,176	66,601	52,628	55,419	17,358	36,760	37,166	30,480	27,438	32,881	98,452	40,458	598,724	(1,495,053)
Capital Outlay	337,600	10,650	17,350	0	12,256	0	0	17,388	0	0	23,475	0	0	91,991	(245,609)
Other Objects (inc. loan pmts)	515,144	11,880	443,103	1,069	2,356	44,048	744	11,240	980	2,844	18,305	11,480	630,393	1,156,169	641,025
Transfers	470,000	0												267,222	(202,778)
Contingency	1,000,000	0												255,742	(1,000,000)
Total Expenditures	40,997,225	760,381	1,564,586	2,592,586	2,774,819	2,785,563	2,786,200	2,852,579	2,830,297	2,745,667	2,970,642	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)	10,946,759	(773,125)	(782,413)	(1,013,203)	(779,733)	(1,130,021)	(1,340,329)	(7,776,818)	3,466,684	
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,482,225	14,428,984	13,655,859	12,873,446	11,860,244	11,080,511	9,950,490	8,610,161	633,343	3,466,684	
% of Budgeted Resources		20.43%	4.17%	4.17%	4.88%	33.30%	4.86%	5.05%	4.43%	4.80%	4.34%	4.40%	1.21%	96.10%	
% of Budgeted Requirements		1.85%	3.82%	6.32%	6.77%	6.79%	6.75%	6.96%	6.90%	6.70%	7.10%	7.67%	20.18%	87.64%	