

**Morrow County School District**  
**Financial Report Discussion**  
**7/1/2025 - 3/31/2026**

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 \$609,436.

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. 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

3/31/2026

Account	Budget	YTD Revenue	Anticipated	Total	+ /(-) Budget
1111 Current Year's Levy*	\$ 14,000,000	\$ 14,416,527	(416,527.00)	\$ 14,416,527	\$ 416,527
1112 Prior Years' Levy*	\$ 100,000	79,916	20,084.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	525	4,475.00	5,000	-
1500 Earnings on Investments	\$ 625,000	609,436	15,564.00	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	51,842	48,158.00	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	47,504	52,496.00	100,000	-
2800 Revenue in Lieu of Taxes	\$ 330,000	363,847	(33,847.00)	330,000	-
3101 State School Support Fund*	\$ 19,802,225	16,201,853	3,600,372.00	19,302,225	(500,000.00)
2025 Small High School Grant			-	-	-
2024 BSSF Estimated Reconciliation			-	-	-
2024 Small High School Reconciliation			-	-	-
3103 Common School Fund*	\$ 320,000	165,092	154,908.00	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	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 35,997,225</b>	<b>\$ 31,941,817</b>	<b>\$ 4,055,408</b>	<b>\$ 35,913,752</b>	<b>\$ (83,473)</b>
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
<b>TOTAL RESOURCES</b>	<b>\$ 40,997,225</b>	<b>\$ 36,941,817</b>	<b>\$ 4,055,408</b>	<b>\$ 40,913,752</b>	<b>\$ (83,473)</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,913,752
FYE 2026 Estimated Expenditures	<u>35,468,092</u>
Revenues Over (Under) Expenditures	445,660
Beginning Fund Balance	<u>5,000,000</u>
Projected Ending Fund Balance	<u>5,445,660</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

3/31/2026

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 2,335,684	\$ 356,814	\$ 701,297
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	1,261,844	1,548,802	(439,531)
Center 003: Maintenance	2,188,702	814,768	241,011	1,132,923
Center 004: Special Education	1,672,897	882,538	243,275	547,084
Center 103: Irrigon Elementary	2,725,961	1,389,670	506,583	829,708
Center 104: A.C. Houghton Elementary	3,846,035	1,931,112	724,229	1,190,694
Center 105: Windy River Elementary	3,165,567	1,605,418	547,338	1,012,811
Center 108: Sam Boardman Elementary	4,563,568	2,499,859	847,193	1,216,516
Center 110: Heppner Elementary	2,538,405	1,532,220	581,945	424,240
Center 150: Irrigon Jr/Sr High School	4,570,836	2,501,751	923,749	1,145,336
Center 604: Heppner Jr/Sr High School	3,028,102	1,516,191	600,482	911,429
Center 612: Riverside Jr/Sr High School	5,462,242	2,799,096	970,071	1,693,075
<b>Total Expenditures</b>	<b>39,997,225</b>	<b>21,070,151</b>	<b>8,091,492</b>	<b>10,835,582</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 40,997,225</b>	<b>\$ 21,070,151</b>	<b>\$ 8,091,492</b>	<b>\$ 11,835,582</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 11,219,206	\$ 4,513,649	\$ 7,618,160
2000 Support Services	16,176,210	9,850,945	3,577,843	2,747,422
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 40,997,225</b>	<b>\$ 21,070,151</b>	<b>\$ 8,091,492</b>	<b>\$ 11,835,582</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 10,402,244	\$ 5,723,161	\$ 2,401,135
200 Payroll Taxes & Benefits	12,471,718	6,633,718	-	5,838,000
300 Purchased Services	5,582,446	2,983,362	2,250,472	348,612
400 Supplies and Materials	2,093,777	471,243	117,457	1,505,077
500 Capital Outlay	337,600	40,256	-	297,344
600 Other Objects	515,144	539,328	402	(24,586)
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 40,997,225</b>	<b>\$ 21,070,151</b>	<b>\$ 8,091,492</b>	<b>\$ 11,835,582</b>

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	157,846	360,443	160,337
202	Title 1 C Migrant Education	126,213	49,264	87,335	(10,386)
203	Title III English Language Acquisition	109,534	18,362	16,498	74,674
204	IDEA	284,329	2,466	139,891	141,972
206	Title IV	47,000	19,725	17,725	9,550
208	GEAR UP Grant	95,000	166	13,401	81,433
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	1,145	13,103	200,752
214	Early Literacy	404,881	74,877	176,148	153,856
215	Measure 99 & Summer School	772,488	149	409,418	362,921
217	Title II A Teacher Quality	106,198	27,550	63,253	15,395
218	Career Pathways Grants (CTE)	30,225	2,000	7,699	20,526
219	Measure 98 - High School Success	762,467	185,643	473,785	103,039
220	IHS Donations/ Mini Grants	75,000	-	326,080	(251,080)
221	HJSH Donations/Mini-Grants	130,000	678	3,211	126,111
222	RJSH Donations/Mini-Grants	75,000	6,935	39,323	28,742
223	Food Service	2,441,801	570,200	963,985	907,616
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	205,890	851,895	368,548
235	Student Body Funds	937,000	-	82,684	854,316
240	Early Retiree Benefits	200,000	-	36,243	163,757
251	SIA	2,651,328	479,027	1,296,758	875,543
255	Morrow Education Foundation	2,999,645	181,274	593,956	2,224,415
256	WheatRidge STEAM/STEM Grant	1,672,938	250,859	623,459	798,620
260	Technology fund	630,000	-	134,508	495,492
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	62,380,000	-	2,268,300	60,111,700
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	12,691	1,385,033	44,502,276
	<b>Total Expenditures</b>	<b>\$ 128,784,895</b>	<b>\$ 2,246,747</b>	<b>\$ 10,384,334</b>	<b>\$ 116,153,814</b>

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	205,888	360,443	(154,555)
202	Title 1 C Migrant Education	-	37,979	87,335	(49,356)
203	Title III English Language Acquisition	-	12,577	16,498	(3,921)
204	IDEA	-	111,866	139,891	(28,025)
206	Title IV	-	-	17,725	(17,725)
208	GEAR UP Grant	106,303	890	13,401	93,792
212	Miscellaneous Grants	42,250	17,158	13,103	46,305
214	Early Literacy	-	141,809	176,148	(34,339)
215	Measure 99 & Summer School	-	316,648	409,418	(92,770)
217	Title II A Teacher Quality	-	39,071	63,253	(24,182)
218	Career Pathways Grants (CTE)	-	-	7,699	(7,699)
219	Measure 98	-	541,381	473,785	67,596
220	IHS Donations/ Mini Grants	347,514	15,695	326,080	37,129
221	HJSH Donations/Mini-Grants	107,497	25,705	3,211	129,991
222	RJSH Donations/Mini-Grants	-	75,610	39,323	36,287
223	Food Service	948,546	925,522	963,985	910,083
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	755,013	851,895	(70,060)
235	Student Body Funds	574,697	69,168	82,684	561,181
240	Early Retiree Benefits	-	17,926	36,243	(18,317)
251	SIA	6,361	1,866,783	1,296,758	576,386
255	Morrow Education Foundation	1,783,549	1,489,285	593,956	2,678,878
256	WheatRidge STEAM/STEM Grant	874,029	-	623,459	250,570
260	Technology fund	131,328	-	134,508	(3,180)
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	68,019,373	2,268,300	66,086,942
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	1,149,238	1,385,033	85,255
	<b>Total Resources</b>	<b>\$ 7,106,044</b>	<b>\$ 75,834,585</b>	<b>\$ 10,384,334</b>	<b>72,556,295</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	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	52,449	49,901	49,062	66,828	90,815	87,668	77,266	79,554	65,000	65,000	10,000	745,716	(3,180)
Contributions & Donations from Private Services Provided Other Districts	100,000													60,200	(39,800)
Recovery of Prior Yrs Expenditures	60,000													90,000	(30,000)
Medicaid Reimbursement	200,000	5,000													(150,000)
Miscellaneous	100,000	1,375													(98,625)
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	1,656,870	1,656,570	1,596,820	1,596,820	1,596,820	1,468,727	1,468,727	1,468,727	0	662,918	
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 for IRS Interest OSCB	-														
IDEA Reauthorization Implementation	-														
Special Ed SPR&I Grant	-														
Federal Forest Fees	45,000														
Transfers	0														
<b>Total Revenue</b>	<b>35,987,225</b>	<b>3,374,306</b>	<b>1,709,333</b>	<b>1,710,560</b>	<b>1,994,333</b>	<b>15,737,060</b>	<b>1,711,522</b>	<b>1,973,604</b>	<b>1,853,522</b>	<b>1,855,845</b>	<b>1,592,464</b>	<b>1,675,003</b>	<b>515,766</b>	<b>35,595,834</b>	<b>(401,391)</b>
Beginning Fund Balance	5,000,000													5,000,000	
<b>Total Resources</b>	<b>40,987,225</b>	<b>8,374,306</b>	<b>1,709,333</b>	<b>1,710,560</b>	<b>1,994,333</b>	<b>15,737,060</b>	<b>1,711,522</b>	<b>1,973,604</b>	<b>1,853,522</b>	<b>1,855,845</b>	<b>1,592,464</b>	<b>1,675,003</b>	<b>515,766</b>	<b>40,595,834</b>	<b>(401,391)</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 18,526,540	\$ 357,933	441,751	1,349,987	1,433,513	1,370,355	1,413,291	1,341,832	1,396,879	1,349,596	1,413,377	1,569,847	3,823,716	17,188,237	(1,338,303)
Benefits	12,471,718	218,883	251,830	866,048	892,598	881,913	930,781	869,193	892,241	870,747	934,283	960,008	2,826,367	11,494,842	(976,876)
Purchased Services	5,582,445	343,861	302,854	378,677	471,889	471,889	384,624	358,625	363,552	342,038	488,341	483,702	694,836	4,617,922	(964,524)
Supplies & Materials	2,093,777	101,176	66,601	52,628	55,419	17,358	36,760	56,977	30,829	58,497	32,881	98,452	40,458	649,943	(1,443,834)
Capital Outlay	337,600	10,850												74,603	(262,997)
Other Objects (inc. loan pmis)	515,144	11,860	443,103	1,069	2,356	44,048	744	5,300	26,854	2,064	18,305		630,393	1,175,323	660,179
Transfers	470,000													267,222	(202,778)
Contingency	1,000,000														(1,000,000)
<b>Total Expenditures</b>	<b>40,997,225</b>	<b>760,381</b>	<b>1,564,596</b>	<b>2,592,586</b>	<b>2,774,819</b>	<b>2,785,563</b>	<b>2,766,200</b>	<b>2,631,927</b>	<b>2,710,355</b>	<b>2,622,942</b>	<b>2,910,642</b>	<b>3,143,489</b>	<b>8,271,512</b>	<b>35,468,092</b>	<b>5,529,133</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>7,613,925</b>	<b>144,737</b>	<b>(882,026)</b>	<b>(780,486)</b>	<b>12,951,497</b>	<b>(1,054,678)</b>	<b>(658,323)</b>	<b>(656,833)</b>	<b>(767,097)</b>	<b>(1,318,178)</b>	<b>(1,528,486)</b>	<b>(7,755,726)</b>	<b>5,127,742</b>	
<b>Accumulated Fund Balance</b>	<b>0</b>	<b>5,000,000</b>	<b>5,144,737</b>	<b>4,262,711</b>	<b>3,482,225</b>	<b>16,433,722</b>	<b>15,379,044</b>	<b>14,720,721</b>	<b>13,863,888</b>	<b>13,096,791</b>	<b>11,778,613</b>	<b>10,250,127</b>	<b>2,494,401</b>	<b>5,127,742</b>	
% of Budgeted Resources		20.43%	4.17%	4.17%	4.85%	38.39%	4.17%	4.81%	4.52%	4.53%	3.88%	3.94%	1.26%	99.02%	
% of Budgeted Requirements		1.85%	3.82%	6.32%	6.77%	6.79%	6.75%	6.42%	6.61%	6.40%	7.10%	7.67%	20.18%	86.51%	