

Morrow County School District General Fund
Statement of 2024-25 Anticipated Revenue

5/31/2025

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 13,700,000	\$ 13,645,847	54,153.00	\$ 13,700,000	\$ -
1112 Prior Years' Levy*	100,000	100,777	-	100,777	777.00
1190 Penalties and Interest on Taxes	5,000	557	50.00	607	(4,393.00)
1500 Earnings on Investments	625,000	799,388	60,000.00	859,388	234,388.00
1920 Donations	130,000	1,375	-	1,375	(128,625.00)
1941 Services Provided Other Districts	100,000	-	-	-	(100,000.00)
1960 Recovery of Prior Years' Expense	60,000	-	-	-	(60,000.00)
1990 Miscellaneous	70,000	91,292	-	91,292	21,292.00
1992 Medicaid Reimbursement	200,000	5,000	195,000.00	200,000	-
2101 County School Fund	30,000	331	29,669.00	30,000	-
2102 Education Service District Apportionment	50,000	47,504	-	47,504	(2,496.00)
2800 Revenue in Lieu of Taxes	300,000	347,796	-	347,796	47,796.00
3101 State School Support Fund*	19,308,424	17,788,422	-	17,470,442	(1,837,982.00)
2025 Small High School Grant		123,897	-		-
2024 BSSF Estimated Reconciliation		(445,500)	-	-	-
2024 Small High School Reconciliation		3,623	-	-	-
3103 Common School Fund*	305,000	144,139	144,139.00	288,278	(16,722.00)
3299 Restricted Grants in Aid	50,000	86,620	-	86,620	36,620.00
4505 Restricted Grant	-	-	-	-	-
4510 Restricted behalf IRS interest QSCB	33,000	-	16,500.00	16,500	(16,500.00)
4702 IDEA Reauthorization Implementation	-	-	-	-	-
4703 Special Ed SPR&I Grant	-	-	-	-	-
4801 Fed Forest Fees	45,000	7,377	-	7,377	(37,623.00)
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-
Total Revenue	\$ 35,111,424	\$ 32,748,445	\$ 499,511	\$ 33,247,956	\$ (1,863,468)
5400 Beginning Fund Balance	6,200,000	6,189,273		6,189,273	(10,727)
TOTAL RESOURCES	\$ 41,311,424	\$ 38,937,718	\$ 499,511	\$ 39,437,229	\$ (1,874,195)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 33,247,956
FYE 2025 Estimated Expenditures	<u>36,227,789</u>

Revenues Over (Under) Expenditures (2,979,833)

Beginning Fund Balance 6,189,273

Projected Ending Fund Balance 3,209,440

Unappropriated Ending Fund Balance \$ -

State School Fund Estimates

July 15, 2024 BSSF Estimate	\$ 19,306,933
February 21, 2025 BSSF Estimate	\$ 17,836,045

Difference \$ (1,472,379)

Most current estimate is based on 2,980 ADMw

Morrow County School District
STATEMENT OF 2024-25 ANTICIPATED EXPENDITURES

5/31/2025

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,410,731	\$ 2,711,317	\$ 203,654	\$ 495,760
Center 001: Transfers	620,000	-	-	620,000
Center 001: Debt Service	622,450	-	622,450	-
Center 002: Transportation	1,991,115	1,446,717	251,766	292,632
Center 003: Maintenance	1,977,861	1,275,868	167,255	534,738
Center 004: Special Education	1,828,447	1,313,867	176,420	338,160
Center 103: Irrigon Elementary	3,050,238	1,774,460	460,001	815,777
Center 104: A.C. Houghton Elementary	3,988,663	2,669,955	715,643	603,065
Center 105: Windy River Elementary	3,382,717	2,156,928	567,667	658,122
Center 108: Sam Boardman Elementary	4,926,307	3,199,710	851,854	874,743
Center 110: Heppner Elementary	2,748,768	1,731,451	431,074	586,243
Center 150: Irrigon Jr/Sr High School	4,738,159	3,153,506	750,461	834,192
Center 604: Heppner Jr/Sr High School	3,146,598	2,005,269	544,046	597,283
Center 612: Riverside Jr/Sr High School	5,719,615	3,882,082	951,201	886,332
Total Expenditures	42,151,669	27,321,130	6,693,492	8,137,047
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 43,151,669	\$ 27,321,130	\$ 6,693,492	\$ 9,137,047

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 24,876,388	\$ 15,416,311	\$ 4,522,865	\$ 4,937,212
2000 Support Services	16,032,831	11,893,339	1,548,177	2,591,315
5000 Debt Service	622,450	-	622,450	-
5000 Transfer of Funds	620,000	11,480	-	608,520
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 43,151,669	\$ 27,321,130	\$ 6,693,492	\$ 9,137,047

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 19,572,507	\$ 13,877,295	\$ 3,335,073	\$ 2,360,139
200 Payroll Taxes & Benefits	13,597,045	8,000,197	2,000,167	3,596,681
300 Purchased Services	5,084,361	3,681,165	643,498	759,698
400 Supplies and Materials	1,939,562	984,654	92,285	862,623
500 Capital Outlay	337,600	262,995	(1)	74,606
600 Other Objects	378,144	503,344	20	(125,220)
61X Debt Service	622,450	-	622,450	-
700 Interfund Transfers	620,000	11,480	-	608,520
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 43,151,669	\$ 27,321,130	\$ 6,693,492	\$ 9,137,047

Morrow County School District - 2024-2025

5/31/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	680,218	133,771	438,916	107,531
202	Title 1 C Migrant Education	126,388	17,690	54,218	54,480
203	Title III English Language Acquisition	109,547	-	62,218	47,329
204	IDEA	284,346	4,450	157,326	122,570
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	124,000	285	29,315	94,400
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	-	50,472	164,528
214	Early Literacy	300,000	66,212	206,197	27,591
215	Measure 99 & Summer School	772,583	9,223	806,686	(43,326)
217	Title II A Teacher Quality	106,489	27,634	98,417	(19,562)
218	Career Pathways Grants (CTE)	30,225	3,498	12,802	13,925
219	Measure 98 - High School Success	726,035	155,211	560,596	10,228
220	IHS Donations/ Mini Grants	50,000	412,972	12,659	(375,631)
221	HJSH Donations/Mini-Grants	50,000	640	86,539	(37,179)
222	RJSH Donations/Mini-Grants	75,000	791,311	202,271	(918,582)
223	Food Service	1,974,643	284,193	1,273,684	416,766
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,390,290	11,104	1,224,933	154,253
235	Student Body Funds	852,000	-	391,898	460,102
240	Early Retiree Benefits	365,000	-	53,023	311,977
251	SIA	2,600,216	551,097	2,067,679	(18,560)
255	Morrow Education Foundation	3,400,398	68,084	665,836	2,666,478
256	WheatRidge STEAM/STEM Grant	1,932,546	181,461	635,536	1,115,549
260	Technology fund	575,000	77,016	23,168	474,816
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	2,030,000	-	-	2,030,000
450	Capital Project Fund	900,000	388,000	-	512,000
	Total Expenditures	\$ 21,165,813	\$ 3,183,852	\$ 9,114,389	\$ 8,867,572

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	377,634	438,916	(61,282)
202	Title 1 C Migrant Education	-	-	54,218	(54,218)
203	Title III English Language Acquisition	-	21,672	62,218	(40,546)
204	IDEA	-	107,265	157,326	(50,061)
206	Title IV	-	-	-	-
208	GEAR UP Grant	125,239	-	29,315	95,924
212	Miscellaneous Grants	77,575	15,147	50,472	42,250
214	Early Literacy	-	218,715	206,197	12,518
215	Measure 99 & Summer School	-	604,229	806,686	(202,457)
217	Title II A Teacher Quality	-	-	98,417	(98,417)
218	Career Pathways Grants (CTE)	-	-	12,802	(12,802)
219	Measure 98	-	437,902	560,596	(122,694)
220	IHS Donations/ Mini Grants	25,167	422,852	12,659	435,360
221	HJSH Donations/Mini-Grants	90,679	97,997	86,539	102,137
222	RJSH Donations/Mini-Grants	(907)	275,041	202,271	71,863
223	Food Service	972,887	1,290,433	1,273,684	989,636
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	-	1,128,887	1,224,933	(96,046)
235	Student Body Funds	396,281	570,314	391,898	574,697
240	Early Retiree Benefits	-	23,108	53,023	(29,915)
251	SIA	-	2,664,375	2,067,679	596,696
255	Morrow Education Foundation	1,575,652	1,032,254	665,836	1,942,070
256	WheatRidge STEAM/STEM Grant	814,939	876,126	635,536	1,055,529
260	Technology fund	73,638	132,576	23,168	183,046
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	-	-	335,869
302	Debt Service: PERS Bond	51,340	-	-	51,340
450	Capital Project Fund	473,255	-	-	473,255
	Total Resources	\$ 6,460,503	\$ 10,296,527	\$ 9,114,389	7,642,641

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2024-2025

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Estimate JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 13,700,000					13,098,062	78,566	134,418	66,235	217,854	22,984	30,389	2,500	13,651,008	(48,992)
Prior Year Taxes	100,000		0	0	6,285	27,549	1,660	7,439	13,578	6,606	32,624	2,375	10,000	108,116	8,116
Interest on Taxes	5,000		0	28	5	72	193	13	150	10	80	6	1,210	1,767	(3,233)
Earnings on Investments	625,000	53,322	66,836	57,702	53,568	70,895	95,735	89,650	79,497	81,059	75,307	74,680	10,000	808,251	183,251
Contributions & Donations from Private	130,000					1,175			1,000			200	50,000	52,375	(77,625)
Services Provided Other Districts	100,000											0	7,000	7,000	(93,000)
Recovery of Prior Yrs Expenditures	60,000				0	0	0	0			0	0	0	0	(60,000)
Medicaid Reimbursement	200,000			5,000									175,000	180,000	(20,000)
Miscellaneous	70,000	2	21,641	-9,653	12,685	0	11,537	31,000	2,322	12,868	3,049	3,301	1,978	90,730	20,730
County School Funds	30,000		0	0	325	0	1	3		0		5	6	340	(29,660)
Education Service District Apportionment	50,000						47,504								
Revenue In Lieu of Taxes	300,000		0	174	244,065	851	100,995	0		1,712		0	0	347,797	47,797
State School Support Fund	19,308,424	3,218,466	1,424,230	1,424,230	1,608,268	1,608,268	1,608,268	1,608,268	1,542,107	917,251	1,101,290	791,521	0	16,852,167	(2,456,257)
Reconciliation of 2020-21									0			-		-	-
Common School Fund	305,000						0	144,139	136,942				144,000	425,081	120,081
Restricted Grants in Aid	50,000			0	40,000		0	6,620	6,925		40,000	0	51,879	145,424.00	95,424
Restricted behalf IRS interest QSCB	33,000					0				0			15,300	15,300	(17,700)
IDEA Reauthorization Implementation	-													0	-
Special Ed SPR&I Grant	-												42,598	42,598	42,598
Federal Forest Fees	45,000											7,377		7,377	(37,623)
Transfers	0													0	-
Total Revenue	35,111,424	3,271,790	2,304,018	1,477,481	1,965,201	14,806,872	1,944,459	2,021,550	1,848,756	1,237,360	1,275,334	909,854	511,471	33,526,642	(1,584,782)
Beginning Fund Balance	6,200,000	6,189,273												6,189,273	(10,727)
Total Resources	41,311,424	9,461,063	2,304,018	1,477,481	1,965,201	14,806,872	1,944,459	2,021,550	1,848,756	1,237,360	1,275,334	909,854	511,471	39,715,915	(1,595,509)
REQUIREMENTS															
Salaries	\$ 19,572,507	\$ 356,845	429,543	1,409,923	1,507,683	1,440,486	1,423,291	1,438,576	1,459,675	1,428,049	1,413,377	1,569,847	4,385,700	18,189,155	(1,383,352)
Benefits	13,597,045	193,532	230,726	831,570	861,711	837,917	830,781	832,757	840,919	825,729	834,263	880,008	2,399,987	10,459,870	(3,137,175)
Purchased Services	5,084,361	140,705	386,356	214,736	424,425	404,136	320,520	347,043	331,869	301,339	406,951	403,085	805,814	4,431,943	(652,418)
Supplies & Materials	1,939,562	74,723	129,735	107,396	133,567	276,058	36,760	37,166	30,480	27,438	32,881	98,452	333,495	1,320,058	(619,504)
Capital Outlay	337,600	75,330	139,045	0	7,758	0	0	17,388	0	0	23,475	0	62,024	335,892	(1,708)
Other Objects (inc. loan pmnts)	1,000,594	438,106	14,906	6,279	(58)	6,723	744	11,240	980	2,844	18,305	0	640,115	1,129,391	128,797
Transfers	620,000	0										11,480	350,000	361,480	(258,520)
Contingency	1,000,000	0												0	(1,000,000)
Total Expenditures	43,151,669	1,279,241	1,330,311	2,569,904	2,935,086	2,965,320	2,612,096	2,684,170	2,663,923	2,585,399	2,729,252	2,962,872	8,977,135	36,227,789	(6,923,880)
Monthly Fund Balance	(1,840,245)	8,181,822	973,707	(1,092,423)	(969,885)	11,841,552	(667,637)	(662,620)	(815,167)	(1,348,039)	(1,453,918)	(2,053,018)	(8,465,664)	3,488,126	
Accumulated Fund Balance	(1,840,245)	6,189,273	7,162,980	6,070,557	5,100,672	16,942,224	16,274,587	15,611,967	14,796,800	13,448,761	11,994,843	9,941,825	1,476,161	3,488,126	
% of Budgeted Resources		22.90%	5.58%	3.58%	4.76%	35.84%	4.71%	4.89%	4.48%	3.00%	3.09%	2.20%	1.24%	96.14%	
% of Budgeted Requirements		2.96%	3.08%	5.96%	6.80%	6.87%	6.05%	6.22%	6.17%	5.99%	6.32%	6.87%	20.80%	83.95%	