

Morrow County School District
Financial Report Discussion
7/1/2025 - 4/30/2026

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 \$681,895.

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

4/30/2026

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 14,000,000	\$ 14,443,301	150,000.00	\$ 14,593,301	\$ 593,301
1112 Prior Years' Levy*	\$ 100,000	81,695	18,305.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	536	4,464.00	5,000	-
1500 Earnings on Investments	\$ 625,000	681,895	130,000.00	811,895	186,895.00
1920 Donations	\$ 130,000	-	10,000.00	10,000	(120,000.00)
1941 Services Provided Other Districts	\$ 100,000	-	50,000.00	50,000	(50,000.00)
1960 Recovery of Prior Years' Expense	\$ 60,000	-	5,000.00	5,000	(55,000.00)
1990 Miscellaneous	\$ 100,000	60,183	10,000.00	70,183	(29,817.00)
1992 Medicaid Reimbursement	\$ 200,000	5,000	195,000.00	200,000	-
2101 County School Fund	\$ 30,000	311	29,689.00	30,000	-
2102 Education Service District Apportionem	\$ 100,000	47,504	52,496.00	100,000	-
2800 Revenue in Lieu of Taxes	\$ 330,000	363,847	5,000.00	368,847	38,847.00
3101 State School Support Fund*	\$ 19,802,225	17,670,580	1,133,558.00	18,804,138	(998,087.00)
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	-	8,500.00	8,500	(41,500.00)
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	32,861	12,139.00	45,000	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-
Total Revenue	\$ 35,997,225	\$ 33,552,805	\$ 1,969,059	\$ 35,521,864	\$ (475,361)
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	\$ 40,997,225	\$ 38,552,805	\$ 1,969,059	\$ 40,521,864	\$ (475,361)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,521,864
FYE 2026 Estimated Expenditures	<u>35,421,211</u>
Revenues Over (Under) Expenditures	100,653
Beginning Fund Balance	<u>5,000,000</u>
Projected Ending Fund Balance	<u>5,100,653</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
May 1, 2026 BSSF Estimate	\$ 19,046,448

Difference \$ (755,777)

Most current estimate is based on 2,977 ADMw

Morrow County School District
STATEMENT OF 2025-26 ANTICIPATED EXPENDITURES

4/30/2026

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 2,521,908	\$ 252,562	\$ 619,325
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	1,261,899	1,549,142	(439,926)
Center 003: Maintenance	2,188,702	944,349	270,482	973,871
Center 004: Special Education	1,672,897	991,865	213,124	467,908
Center 103: Irrigon Elementary	2,725,961	1,567,634	392,214	766,113
Center 104: A.C. Houghton Elementary	3,846,035	2,195,042	565,421	1,085,572
Center 105: Windy River Elementary	3,165,567	1,807,874	428,065	929,628
Center 108: Sam Boardman Elementary	4,563,568	2,823,273	672,387	1,067,908
Center 110: Heppner Elementary	2,538,405	1,736,704	449,656	352,045
Center 150: Irrigon Jr/Sr High School	4,570,836	2,822,221	746,605	1,002,010
Center 604: Heppner Jr/Sr High School	3,028,102	1,723,078	483,095	821,929
Center 612: Riverside Jr/Sr High School	5,462,242	3,170,222	797,372	1,494,648
Total Expenditures	39,997,225	23,566,069	6,820,125	9,611,031
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 23,566,069	\$ 6,820,125	\$ 10,611,031

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 12,772,621	\$ 3,682,931	\$ 6,895,463
2000 Support Services	16,176,210	10,793,448	3,137,194	2,245,568
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 23,566,069	\$ 6,820,125	\$ 10,611,031

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 11,733,440	\$ 4,415,499	\$ 2,377,601
200 Payroll Taxes & Benefits	12,471,718	7,510,121	13,670	4,947,927
300 Purchased Services	5,582,446	3,237,955	2,185,089	159,402
400 Supplies and Materials	2,093,777	503,586	196,309	1,393,882
500 Capital Outlay	337,600	40,256	9,050	288,294
600 Other Objects	515,144	540,711	508	(26,075)
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 23,566,069	\$ 6,820,125	\$ 10,611,031

Morrow County School District - 2025-2026

4/30/2026

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	115,624	413,974	149,028
202	Title 1 C Migrant Education	126,213	41,837	107,897	(23,521)
203	Title III English Language Acquisition	109,534	15,695	18,523	75,316
204	IDEA	284,329	1,324	142,009	140,996
206	Title IV	47,000	19,725	17,725	9,550
208	GEAR UP Grant	95,000	378	13,568	81,054
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	1,027	13,103	200,870
214	Early Literacy	404,881	52,239	197,875	154,767
215	Measure 99 & Summer School	772,488	46	409,568	362,874
217	Title II A Teacher Quality	106,198	22,040	70,934	13,224
218	Career Pathways Grants (CTE)	30,225	2,899	13,719	13,607
219	Measure 98 - High School Success	762,467	145,914	536,092	80,461
220	IHS Donations/ Mini Grants	75,000	850	332,130	(257,980)
221	HJSH Donations/Mini-Grants	130,000	-	16,280	113,720
222	RJSH Donations/Mini-Grants	75,000	9,738	41,613	23,649
223	Food Service	2,441,801	473,937	1,094,669	873,195
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	180,742	891,599	353,992
235	Student Body Funds	937,000	-	82,684	854,316
240	Early Retiree Benefits	200,000	-	40,339	159,661
251	SIA	2,651,328	373,404	1,471,596	806,328
255	Morrow Education Foundation	2,999,645	134,684	650,793	2,214,168
256	WheatRidge STEAM/STEM Grant	1,672,938	203,680	702,950	766,308
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	-	2,449,054	59,930,946
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	4,098,213	1,565,786	40,236,001
	Total Expenditures	\$ 128,784,895	\$ 5,893,996	\$ 11,429,188	\$ 111,461,711

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	361,304	413,974	(52,670)
202	Title 1 C Migrant Education	-	37,979	107,897	(69,918)
203	Title III English Language Acquisition	-	16,519	18,523	(2,004)
204	IDEA	-	111,866	142,009	(30,143)
206	Title IV	-	17,725	17,725	-
208	GEAR UP Grant	106,303	890	13,568	93,625
212	Miscellaneous Grants	42,250	18,189	13,103	47,336
214	Early Literacy	-	141,809	197,875	(56,066)
215	Measure 99 & Summer School	-	316,648	409,568	(92,920)
217	Title II A Teacher Quality	-	63,429	70,934	(7,505)
218	Career Pathways Grants (CTE)	-	-	13,719	(13,719)
219	Measure 98	-	541,381	536,092	5,289
220	IHS Donations/ Mini Grants	347,514	28,595	332,130	43,979
221	HJSH Donations/Mini-Grants	107,497	44,479	16,280	135,696
222	RJSH Donations/Mini-Grants	-	75,610	41,613	33,997
223	Food Service	948,546	1,051,198	1,094,669	905,075
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	760,487	891,599	(104,290)
235	Student Body Funds	574,697	69,168	82,684	561,181
240	Early Retiree Benefits	-	20,499	40,339	(19,840)
251	SIA	6,361	1,866,783	1,471,596	401,548
255	Morrow Education Foundation	1,783,549	1,489,285	650,793	2,622,041
256	WheatRidge STEAM/STEM Grant	874,029	-	702,950	171,079
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	68,590,165	2,449,054	66,476,980
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	1,329,991	1,565,786	85,255
	Total Resources	\$ 7,106,044	\$ 76,953,999	\$ 11,429,188	72,630,855

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	Estimate MAY	Estimate JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 14,000,000													14,476,189	476,189
Prior Year Taxes	100,000													89,396	(10,604)
Current Year's Local Option Tax														0	0
Interest on Taxes	5,000													6	1,750
Earnings on Investments	625,000	52,173	52,449	49,901	49,062	66,828	90,815	87,668	77,266	79,554	72,459	65,000	10,000	753,175	128,175
Contributions & Donations from Private	130,000											200	60,000	60,200	(69,800)
Services Provided Other Districts	100,000													0	(10,000)
Recovery of Prior Yrs Expenditures	60,000													0	0
Medical Reimbursement	200,000													0	(60,000)
Miscellaneous	100,000	1,375		3,770	10,212	-5,057	1,294	20,504	5,778	627	8,341	3,301	175,000	180,000	(20,000)
County School Funds	300,000				274	0	1	3			36	5	1,978	52,123	(47,877)
Education Service District Apportionment	100,000							47,504						325	(29,675)
Revenue in Lieu of Taxes	330,000					259,901	1,025	1,025						0	33,847
State School Support Fund	19,802,225	3,315,758	1,656,884	1,656,884	1,656,570	1,656,570	1,596,820	1,596,820	1,596,820	1,468,727	1,468,727	1,200,000	0	18,870,580	(931,645)
Small High School Grant														0	0
Reconciliation of 2020-21														0	0
Common School Fund	320,000								165,092				165,092	330,184	10,184
Restricted Grants in Aid (State)	50,000													0	(50,000)
Restricted benefit IRS interest QSCB														0	0
IDEA Reauthorization Implementation														0	0
Special Ed SPR&I Grant														0	0
Federal Forest Fees	45,000													32,861	(12,139)
Transfers	0													0	0
Total Revenue	35,987,225	3,374,306	1,709,333	1,710,560	1,994,333	15,737,060	1,711,522	1,973,604	1,853,522	1,855,845	1,610,987	1,301,276	515,786	35,300,630	(686,595)
Beginning Fund Balance	5,000,000													5,000,000	0
Total Resources	40,987,225	8,374,306	1,709,333	1,710,560	1,994,333	15,737,060	1,711,522	1,973,604	1,853,522	1,855,845	1,610,987	1,301,276	515,786	40,300,630	(686,595)
REQUIREMENTS															
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	1,331,196	1,400,000	4,600,000	17,712,493	(814,047)
Benefits	12,471,718	216,883	251,830	886,048	892,598	881,913	930,781	869,193	892,241	870,747	876,338	900,000	2,800,000	11,330,542	(1,141,176)
Purchased Services	5,582,446	59,859	343,961	302,854	378,677	471,859	384,624	358,625	363,552	342,038	254,592	400,000	694,836	4,300,471	(1,281,975)
Supplies & Materials	2,093,777	101,176	66,601	52,628	55,419	17,358	36,760	56,977	30,829	58,497	32,344	50,000	40,458	600,954	(1,492,823)
Capital Outlay	337,600	10,850	17,350	0	12,256	0	0	0	0	0	0	0	0	51,128	(286,472)
Other Objects (inc. loan pmis)	515,144	11,880	443,103	1,069	2,356	44,048	744	5,300	26,854	2,064	1,383	0	630,393	1,158,401	643,257
Transfers	470,000													267,222	(202,778)
Contingency	1,000,000													11,480	(1,000,000)
Total Expenditures	40,997,225	760,381	1,584,596	2,592,586	2,774,819	2,785,563	2,766,200	2,631,927	2,710,355	2,622,942	2,495,853	2,761,480	9,021,429	35,421,211	(5,576,014)
Monthly Fund Balance	0	7,613,925	144,737	(892,026)	(780,486)	12,951,497	(1,054,678)	(658,323)	(856,833)	(767,097)	(894,866)	(1,460,204)	(8,505,643)	4,879,419	4,879,419
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,482,225	16,433,722	15,379,044	14,720,721	13,863,888	13,096,791	12,211,925	10,751,721	2,246,078	4,879,419	4,879,419
% of Budgeted Resources		20.43%	4.17%	4.17%	4.86%	38.39%	4.17%	4.81%	4.52%	4.53%	3.93%	3.17%	1.26%	98.30%	98.30%
% of Budgeted Requirements		1.85%	3.82%	6.32%	6.77%	6.79%	6.75%	6.42%	6.61%	6.40%	6.09%	6.74%	22.00%	86.40%	86.40%