Morrow County School District
Financial Report Discussion
7/1/2025 - 10/31/2025

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 $204,594.

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 transporation 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 **10/31/2025**

Statement of 2025-26 Anticipated Revenue

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	$ 14,000,000	$ -	14,000,000.00	$ 14,000,000	$ -
1112 Prior Years' Levy*	$ 100,000	18,304	81,696.00	100,000	-
1190 Penalties and Interest on Taxes	$ 5,000	15	4,985.00	5,000	-
1500 Earnings on Investments	$ 625,000	204,594	420,406.00	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	16,161	83,839.00	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 Apportionem	$ 100,000	-	100,000.00	100,000	-
2800 Revenue in Lieu of Taxes	$ 330,000	259,901	70,099.00	330,000	-
3101 State School Support Fund*	$ 19,802,225	8,286,096	11,516,129.00	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**	**$ 8,790,345**	**$ 27,206,880**	**$ 35,997,225**	**$ -**
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	**$ 40,997,225**	**$ 13,790,345**	**$ 27,206,880**	**$ 40,997,225**	**$ -**

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	$ 35,997,225
FYE 2026 Estimated Expenditures	35,951,995
Revenues Over (Under) Expenditures	45,230
Beginning Fund Balance	5,000,000
Projected Ending Fund Balance	5,045,230
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 **10/31/2025**

STATEMENT OF 2025-26 ANTICIPATED EXPENDITURES

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	$ 3,393,795	$ 1,296,377	$ 922,495	$ 1,174,923
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	273,984	2,535,101	(437,970)
Center 003: Maintenance	2,188,702	434,687	349,068	1,404,947
Center 004: Special Education	1,672,897	419,725	379,439	873,733
Center 103: Irrigon Elementary	2,725,961	467,246	1,056,859	1,201,856
Center 104: A.C. Houghton Elementary	3,846,035	633,479	1,501,529	1,711,027
Center 105: Windy River Elementary	3,165,567	535,946	1,247,420	1,382,201
Center 108: Sam Boardman Elementary	4,563,568	854,569	1,918,106	1,790,893
Center 110: Heppner Elementary	2,538,405	491,957	1,150,248	896,200
Center 150: Irrigon Jr/Sr High School	4,570,836	844,313	1,915,061	1,811,462
Center 604: Heppner Jr/Sr High School	3,028,102	506,706	1,210,771	1,310,625
Center 612: Riverside Jr/Sr High School	5,462,242	933,611	2,120,653	2,407,978
Total Expenditures	**39,997,225**	**7,692,600**	**16,306,750**	**15,997,875**
Contingency	1,000,000	-	-	1,000,000
TOTAL	**$ 40,997,225**	**$ 7,692,600**	**$ 16,306,750**	**$ 16,997,875**

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	$ 23,351,015	$ 3,323,599	$ 9,186,772	$ 10,840,644
2000 Support Services	16,176,210	4,369,001	$ 7,119,977	4,687,231
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	**$ 40,997,225**	**$ 7,692,600**	**$ 16,306,750**	**$ 16,997,875**

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	$ 18,526,540	$ 3,583,186	$ 12,509,374	$ 2,433,980
200 Payroll Taxes & Benefits	12,471,718	2,249,360	3,861	10,218,497
300 Purchased Services	5,582,446	1,085,350	3,693,873	803,223
400 Supplies and Materials	2,093,777	275,824	99,561	1,718,392
500 Capital Outlay	337,600	40,256	-	297,344
600 Other Objects	515,144	458,624	81	56,439
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	**$ 40,997,225**	**$ 7,692,600**	**$ 16,306,750**	**$ 16,997,875**

Morrow County School District - 2025-2026 10/31/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	309,535	101,315	267,776
202	Title 1 C Migrant Education	126,213	49,745	19,553	56,915
203	Title III English Language Acquisition	109,534	18,733	2,387	88,414
204	IDEA	284,329	8,095	109,232	167,002
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	3,991	-	211,009
214	Early Literacy	404,881	149,754	49,067	206,060
215	Measure 99 & Summer School	772,488	-	359,259	413,229
217	Title II A Teacher Quality	106,198	55,100	22,241	28,857
218	Career Pathways Grants (CTE)	30,225	-	1,957	28,268
219	Measure 98 - High School Success	762,467	385,972	152,830	223,665
220	IHS Donations/ Mini Grants	75,000	-	325,730	(250,730)
221	HJSH Donations/Mini-Grants	130,000	1,465	1,591	126,944
222	RJSH Donations/Mini-Grants	75,000	791,311	19,122	(735,433)
223	Food Service	2,441,801	1,082,248	271,155	1,088,398
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	323,522	361,249	741,562
235	Student Body Funds	937,000	-	-	937,000
240	Early Retiree Benefits	200,000	-	14,073	185,927
251	SIA	2,651,328	1,002,741	430,667	1,217,920
255	Morrow Education Foundation	2,999,645	361,718	113,360	2,524,567
256	WheatRidge STEAM/STEM Grant	1,672,938	564,798	183,292	924,848
260	Technology fund	630,000	27,146	87,156	515,698
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	62,380,000	-	450,005	61,929,995
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	4,452,316	544,611	40,903,073
	Total Expenditures	**$ 128,784,895**	**$ 9,588,190**	**$ 3,633,052**	**$ 115,563,653**

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	101,315	(101,315)
202	Title 1 C Migrant Education	-	-	19,553	(19,553)
203	Title III English Language Acquisition	-	-	2,387	(2,387)
204	IDEA	-	-	109,232	(109,232)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	13,000	94,193
212	Miscellaneous Grants	42,250	5,500	-	47,750
214	Early Literacy	-	46,796	49,067	(2,271)
215	Measure 99 & Summer School	-	-	359,259	(359,259)
217	Title II A Teacher Quality	-	-	22,241	(22,241)
218	Career Pathways Grants (CTE)	-	-	1,957	(1,957)
219	Measure 98	-	360,920	152,830	208,090
220	IHS Donations/ Mini Grants	347,514	14,439	325,730	36,223
221	HJSH Donations/Mini-Grants	107,497	21,410	1,591	127,316
222	RJSH Donations/Mini-Grants	-	54,695	19,122	35,573
223	Food Service	948,546	228,967	271,155	906,358
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	(45,000)	361,249	(379,427)
235	Student Body Funds	574,697	-	-	574,697
240	Early Retiree Benefits	-	8,527	14,073	(5,546)
251	SIA	6,361	677,499	430,667	253,193
255	Morrow Education Foundation	1,783,549	1,044,943	113,360	2,715,132
256	WheatRidge STEAM/STEM Grant	874,029	-	183,292	690,737
260	Technology fund	131,328	-	87,156	44,172
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	54,227,108	450,005	54,112,972
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	-	544,611	(223,561)
	Total Resources	**$ 7,106,044**	**$ 56,646,694**	**$ 3,633,052**	**60,119,686**

MORROW COUNTY SCHOOL DISTIRCT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2025-2026

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Estimate NOV	Estimate DEC	Estimate JAN	Estimate FEB	Estimate MAR	Estimate APR	Estimate MAY	Estimate JUNE	TOTAL	Over/(Under)
Current Year Taxes	$ 14,000,000					13,398,062	78,566	134,418	66,235	217,854	22,984	30,389	2,500	13,951,008	(48,992)
Prior Year Taxes	100,000		0	0	18,304	27,549	1,660	7,439	13,578	6,606	32,624	2,375	10,000	120,135	20,135
Current Year's Local Option Tax	-											0	0	0	-
Interest on Taxes	5,000		0	5	10	72	193	13	150	10	80	6	1,210	1,749	(3,251)
Earnings on Investments	625,000	52,173	52,449	49,901	49,062	70,895	95,735	89,650	70,000	70,000	65,000	65,000	10,000	739,865	114,865
Contributions & Donations from Private	130,000					1,175			1,000			200	60,000	62,375	(67,625)
Services Provided Other Districts	100,000											0	90,000	90,000	(10,000)
Recovery of Prior Yrs Expenditures	60,000				0	0	0	0			0	0	0	0	(60,000)
Medicaid Reimbursement	200,000	5,000	0	0									175,000	180,000	(20,000)
Miscellaneous	100,000	1,375	0	3,770	10,212	0	11,537	31,000	2,322	12,868	3,049	3,301	1,978	81,412	(18,588)
County School Funds	30,000		0	0	274	0	1	3		0		5	6	289	(29,711)
Education Service District Apportionmer	100,000						47,504								
Revenue in Lieu of Taxes	330,000		0	0	259,901	851	100,995	0		1,712		0	0	363,459	33,459
State School Support Fund	19,802,225	3,315,758	1,656,884	1,656,884	1,656,570	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	0	19,884,284	82,059
Small High School Grant														0	-
Reconciliation of 2020-21									0			-		-	-
Common School Fund	320,000						0	144,139	0				144,000	288,139	(31,861)
Restricted Grants in Aid (State)												0	-	0	-
Restricted Grants in Aid	50,000			0	0		0	6,620	6,925		0	0	-	13,545.00	(36,455)
Restricted behalf IRS interst QSCB	-					0				0				0	-
IDEA Reauthorization Implementation	-													0	-
Special Ed SPR&I Grant	-													0	-
Federal Forest Fees	45,000											45,000		45,000	-
Transfers	0													0	-
Total Revenue	35,997,225	3,374,306	1,709,333	1,710,560	1,994,333	15,155,488	1,993,075	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,694	35,821,260	(175,965)
Beginning Fund Balance	5,000,000	5,000,000												5,000,000	-
Total Resources	40,997,225	8,374,306	1,709,333	1,710,560	1,994,333	15,155,488	1,993,075	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,694	40,821,260	(175,965)
REQUIREMENTS															
Salaries	$ 18,526,540	$ 357,933	441,751	1,349,987	1,433,513	1,400,486	1,413,291	1,437,576	1,459,675	1,428,049	1,413,377	1,569,847	3,673,716	17,305,361	(1,221,179)
Benefits	12,471,718	218,883	251,830	886,048	892,598	937,917	930,781	932,757	940,919	925,729	934,263	980,008	2,676,367	11,568,070	(903,648)
Purchased Services	5,582,446	59,859	343,961	302,854	378,677	484,963	384,624	416,452	398,243	361,607	488,341	483,702	694,836	4,743,083	(839,363)
Supplies & Materials	2,093,777	101,176	66,601	52,628	55,419	276,058	36,760	37,166	30,480	27,438	32,881	98,452	40,458	857,424	(1,236,353)
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	6,723	744	11,240	980	2,844	18,305	0	630,393	1,118,844	603,700
Transfers	470,000	0										11,480	255,742	267,222	(202,778)
Contingency	1,000,000	0												0	(1,000,000)
Total Expenditures	40,997,225	760,381	1,564,596	2,592,586	2,774,819	3,106,147	2,766,200	2,852,579	2,830,297	2,745,667	2,910,642	3,143,489	7,971,512	35,951,995	(5,045,230)
Monthly Fund Balance	0	7,613,925	144,737	(882,026)	(780,486)	12,049,341	(773,125)	(782,413)	(1,013,203)	(779,733)	(1,130,021)	(1,340,329)	(7,476,818)	4,869,265	
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,482,225	15,531,566	14,758,441	13,976,028	12,962,825	12,183,093	11,053,071	9,712,742	2,235,924	4,869,265	
% of Budgeted Resources		20.43%	4.17%	4.17%	4.86%	36.97%	4.86%	5.05%	4.43%	4.80%	4.34%	4.40%	1.21%	99.57%	
% of Budgeted Requirements		1.85%	3.82%	6.32%	6.77%	7.58%	6.75%	6.96%	6.90%	6.70%	7.10%	7.67%	19.44%	87.69%	