

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

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 \$450,880.

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

1/31/2026

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 14,000,000	\$ 14,210,608	(210,608.00)	\$ 14,000,000	\$ -
1112 Prior Years' Levy*	\$ 100,000	71,477	28,523.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	509	4,491.00	5,000	-
1500 Earnings on Investments	\$ 625,000	450,880	174,120.00	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	33,002	66,998.00	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	262,719	67,281.00	330,000	-
3101 State School Support Fund*	\$ 19,802,225	12,950,435	6,851,790.00	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	\$ 28,032,409	\$ 7,964,816	\$ 35,997,225	\$ -
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	\$ 40,997,225	\$ 33,032,409	\$ 7,964,816	\$ 40,997,225	\$ -

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,997,225
FYE 2026 Estimated Expenditures	<u>35,710,759</u>
Revenues Over (Under) Expenditures	286,466
Beginning Fund Balance	<u>5,000,000</u>
Projected Ending Fund Balance	<u><u>5,286,466</u></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

1/31/2026

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 1,936,105	\$ 583,483	\$ 874,207
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	853,849	1,955,625	(438,359)
Center 003: Maintenance	2,188,702	690,665	272,290	1,225,747
Center 004: Special Education	1,672,897	694,544	337,152	641,201
Center 103: Irrigon Elementary	2,725,961	1,015,423	742,090	968,448
Center 104: A.C. Houghton Elementary	3,846,035	1,404,915	1,043,130	1,397,990
Center 105: Windy River Elementary	3,165,567	1,181,748	795,997	1,187,822
Center 108: Sam Boardman Elementary	4,563,568	1,848,491	1,223,929	1,491,148
Center 110: Heppner Elementary	2,538,405	1,121,123	791,970	625,312
Center 150: Irrigon Jr/Sr High School	4,570,836	1,834,725	1,301,211	1,434,900
Center 604: Heppner Jr/Sr High School	3,028,102	1,106,319	846,501	1,075,282
Center 612: Riverside Jr/Sr High School	5,462,242	2,051,341	1,431,892	1,979,009
Total Expenditures	39,997,225	15,739,248	11,325,270	12,932,707
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 15,739,248	\$ 11,325,270	\$ 13,932,707

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 8,016,712	\$ 6,342,212	\$ 8,992,090
2000 Support Services	16,176,210	7,722,535	4,983,058	3,470,617
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 15,739,248	\$ 11,325,270	\$ 13,932,707

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 7,655,769	\$ 8,336,160	\$ 2,534,611
200 Payroll Taxes & Benefits	12,471,718	4,870,730	15,728	7,585,260
300 Purchased Services	5,582,446	2,277,773	2,849,485	455,188
400 Supplies and Materials	2,093,777	384,411	110,219	1,599,147
500 Capital Outlay	337,600	40,256	-	297,344
600 Other Objects	515,144	510,309	13,678	(8,843)
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 15,739,248	\$ 11,325,270	\$ 13,932,707

Morrow County School District - 2025-2026

1/31/2026

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	216,675	256,830	205,121
202	Title 1 C Migrant Education	126,213	53,281	46,975	25,957
203	Title III English Language Acquisition	109,534	19,744	14,529	75,261
204	IDEA	284,329	9,983	114,374	159,972
206	Title IV	47,000	37,450	-	9,550
208	GEAR UP Grant	95,000	401	13,000	81,599
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	3,490	10,750	200,760
214	Early Literacy	404,881	104,828	123,170	176,883
215	Measure 99 & Summer School	772,488	-	409,418	363,070
217	Title II A Teacher Quality	106,198	38,570	47,648	19,980
218	Career Pathways Grants (CTE)	30,225	4,500	3,237	22,488
219	Measure 98 - High School Success	762,467	266,380	346,203	149,884
220	IHS Donations/ Mini Grants	75,000	350	325,730	(251,080)
221	HJSH Donations/Mini-Grants	130,000	-	3,060	126,940
222	RJSH Donations/Mini-Grants	75,000	791,311	24,534	(740,845)
223	Food Service	2,441,801	744,180	695,416	1,002,205
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	302,779	578,478	545,076
235	Student Body Funds	937,000	-	82,684	854,316
240	Early Retiree Benefits	200,000	-	29,634	170,366
251	SIA	2,651,328	687,972	951,114	1,012,242
255	Morrow Education Foundation	2,999,645	218,528	313,408	2,467,709
256	WheatRidge STEAM/STEM Grant	1,672,938	346,063	465,410	861,465
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	-	2,008,990	60,371,010
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	4,178,779	1,126,753	40,594,468
	Total Expenditures	\$ 128,784,895	\$ 8,025,264	\$ 8,126,053	\$ 112,633,578

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	205,888	256,830	(50,942)
202	Title 1 C Migrant Education	-	37,979	46,975	(8,996)
203	Title III English Language Acquisition	-	12,577	14,529	(1,952)
204	IDEA	-	111,866	114,374	(2,508)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	13,000	94,193
212	Miscellaneous Grants	42,250	16,079	10,750	47,579
214	Early Literacy	-	141,809	123,170	18,639
215	Measure 99 & Summer School	-	316,648	409,418	(92,770)
217	Title II A Teacher Quality	-	39,071	47,648	(8,577)
218	Career Pathways Grants (CTE)	-	-	3,237	(3,237)
219	Measure 98	-	541,381	346,203	195,178
220	IHS Donations/ Mini Grants	347,514	15,695	325,730	37,479
221	HJSH Donations/Mini-Grants	107,497	25,705	3,060	130,142
222	RJSH Donations/Mini-Grants	-	62,045	24,534	37,511
223	Food Service	948,546	645,111	695,416	898,241
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	382,446	578,478	(169,210)
235	Student Body Funds	574,697	69,168	82,684	561,181
240	Early Retiree Benefits	-	14,188	29,634	(15,446)
251	SIA	6,361	1,866,783	951,114	922,030
255	Morrow Education Foundation	1,783,549	1,489,285	313,408	2,959,426
256	WheatRidge STEAM/STEM Grant	874,029	-	465,410	408,619
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	65,283,187	2,008,990	63,610,066
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	890,958	1,126,753	85,255
	Total Resources	\$ 7,106,044	\$ 72,168,759	\$ 8,126,053	71,148,750

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2025-2026

SOURCE	BUDGET	Actual												TOTAL	Over/(Under)
		JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE		
Current Year Taxes	\$ 14,000,000					13,993,497	21,085	196,025	66,235	217,854	22,984	30,389	2,500	14,550,569	550,569
Prior Year Taxes	100,000		0	0	18,304	24,293	286	23,919	13,578	6,606	32,624	2,375	10,000	131,985	31,985
Current Year's Local Option Tax	-												0		-
Interest on Taxes	5,000		0	5	10	181	195	136	150	10	80	6	1,270	1,964	(3,036)
Earnings on Investments	625,000	52,173	52,449	49,901	49,062	66,828	90,815	87,669	70,000	70,000	65,000	65,000	10,000	728,896	103,896
Contributions & Donations from Private	130,000					0			1,000				200	60,000	(69,800)
Services Provided Other Districts	100,000												90,000	90,000	(10,000)
Recovery of Prior Yrs Expenditures	60,000				0	0	0	0			0	0	0	60,000	(60,000)
Medical Reimbursement	200,000	5,000	0	0		0	0	0			0	0	0	180,000	(20,000)
Miscellaneous	100,000	1,375	0	3,770	10,212	-5,067	1,294	20,504	2,322	12,868	3,049	3,307	175,000	55,616	(44,384)
County School Funds	30,000		0		274	0	1	3			0	5	6	289	(29,711)
Education Service District Apportionment	100,000					788	1,025	47,504		1,712			0	264,431	(65,569)
State School Support Fund	19,802,225	3,315,758	1,656,884	1,656,884	1,656,570	1,656,570	1,598,820	1,596,820	1,656,884	1,656,884	1,656,884	1,656,884	0	19,763,842	(38,383)
Small High School Grant														0	-
Reconciliation of 2020-21														0	-
Common School Fund	320,000							0	0				-	144,000	(176,000)
Restricted Grants in Aid (State)													0	0	-
Restricted Grants in Aid	50,000			0	0	0	0	0	6,925	0	0	0	-	6,925.00	(43,075)
IDEA Reauthorization Implementation	-					0				0			0	0	-
Special Ed SPRI&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	15,737,060	1,711,522	1,973,604	1,817,094	1,965,934	1,780,621	1,803,160	494,694	36,024,717	27,492
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	15,737,060	1,711,522	1,973,604	1,817,094	1,965,934	1,780,621	1,803,160	494,694	41,024,717	27,492
REQUIREMENTS															
Salaries	\$ 18,526,540	\$ 357,833	441,751	1,349,987	1,433,513	1,370,355	1,413,291	1,341,832	1,459,675	1,428,049	1,413,377	1,559,847	3,823,716	17,329,486	(1,197,054)
Benefits	12,471,718	278,883	251,830	886,048	892,598	881,913	930,781	868,193	940,919	925,729	934,263	980,008	2,826,367	11,598,502	(873,216)
Purchased Services	5,582,446	59,859	343,961	378,677	471,889	384,624	361,607	488,341	483,702	361,607	488,341	483,702	694,896	4,672,182	(910,264)
Supplies & Materials	2,093,777	101,176	66,601	52,628	55,419	17,358	36,760	56,977	30,480	27,438	32,881	98,452	40,485	618,535	(1,475,242)
Capital Outlay	337,600	17,350		0	12,256	0	0	0	0	0	23,475	0	0	74,603	(262,997)
Other Objects (inc. loan pmts)	515,144	11,860	443,103	1,069	2,356	44,048	744	5,300	980	2,844	18,305	11,480	630,393	1,150,229	635,085
Transfers	470,000	0											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	2,785,563	2,766,200	2,631,927	2,830,297	2,745,667	2,910,642	3,143,489	8,271,512	35,710,759	(5,286,466)
Monthly Fund Balance	0	7,613,925	144,737	(882,026)	(780,486)	12,951,497	(1,054,678)	(656,423)	(1,013,203)	(779,793)	(1,130,021)	(1,340,329)	(7,776,818)	5,313,958	
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,482,225	16,453,722	15,379,044	14,720,721	13,707,518	12,927,765	11,797,764	10,457,435	2,680,617	5,313,958	

% of Budgeted Resources	20.43%	4.17%	4.17%	4.17%	4.86%	38.39%	4.17%	4.81%	4.43%	4.80%	4.34%	4.40%	1.27%	100.07%	
% of Budgeted Requirements	1.85%	3.82%	6.32%	6.77%	6.7%	6.75%	6.42%	6.90%	6.70%	7.10%	7.57%	20.18%	87.11%		