

**Morrow County School District**  
**Financial Report Discussion**  
**7/1/2022 - 1/31/2023**

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

Revenues for many of the special funds has been requested and received for activities through December. The SIA grant fund 251 allows drawing the funds before expenditures.

Expenditures

Capital Project Fund

There has been some exciting activity in the capital project fund. Donations to the school district have made possible installation of a wood gym floor at Sam Boardman, a baseball hitting facility at HJSHS, and a track at IJSHS. Below are details on the funding and costs of these projects. Possibly as exciting is the upgrades to HVAC funded by federal dollars related to Covid (ESSER).

Project	Cost to Date	Donations/ Grants	Donors
Gym Floor SBE	\$ 151,333	\$ 150,000	Boardman Community Development Association
HJSHS Baseball	\$ 310,915	\$ 272,177	Howard and Beth Bryant Foundation, Confederated Tribes of the Umatilla Reservation, Willow Creek Valley Economic Development
IJSHS Track	\$ 835,966	\$ 647,055	City of Irrigon-CREZ, MCSD-Community Impact Grant, Morrow County Unified Recreation District, Columbia River Technologies, Confederated Tribes of the Umatilla Reservation
HVAC Upgrades	\$ 357,245	\$ 2,439,000	ESSER II and III

Encumbrances

The majority of the encumbrance balance is related to future payroll costs in the general fund. In the special funds the largest amount encumbered is in the ESSER fund and is mostly for HVAC upgrades. The Food Service fund encumbrance is for the food service contract and payroll. The remaining amounts in the special funds are mostly payroll related. The capital project fund now includes an encumbrance for the roof at Windy River.

Morrow County School District General Fund  
Statement of 2022-23 Anticipated Revenue

1/31/2023

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 10,000,000	\$ 12,826,429	\$ -	\$ 12,826,429	\$ 2,826,429
1112 Prior Years' Levy*	150,000	95,076	54,924	150,000	-
1190 Penalties and Interest on Taxes	2,500	1,163	1,337	2,500	-
1500 Earnings on Investments	90,000	229,954	100,000	329,954	239,954
1920 Donations	130,000	3,850	126,150	130,000	-
1941 Services Provided Other Districts	100,000	-	100,000	100,000	-
1960 Recovery of Prior Years' Expense	60,000	-	60,000	60,000	-
1990 Miscellaneous	70,000	47,478	22,522	70,000	-
1992 Medicaid Reimbursement	200,000	-	200,000	200,000	-
2101 County School Fund	30,000	4,126	25,874	30,000	-
2102 Education Service District Apportionment	-	47,503	-	47,503	47,503
2800 Revenue in Lieu of Taxes	195,000	311,879	-	311,879	116,879
3101 State School Support Fund*	19,020,816	11,264,131	5,756,685	17,020,816	(2,000,000)
2022 Small High School Grant		-			
2021 BSSF Estimated Reconciliation		-		-	-
2021 Small High School Reconciliation		-		-	-
3103 Common School Fund*	250,000	-	250,000	250,000	-
3299 Restricted Grants in Aid	194,881	300,768	-	300,768	105,887
4510 Restricted behalf IRS interest QSCB	33,000	15,300	17,700	33,000	-
4702 IDEA Reauthorization Implementation	-	-	-	-	-
4703 Special Ed SPR&I Grant	-	-	-	-	-
4801 Fed Forest Fees	45,000	-	45,000	45,000	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 30,571,197</b>	<b>\$ 25,147,657</b>	<b>\$ 6,760,192</b>	<b>\$ 31,907,849</b>	<b>\$ 1,336,652</b>
5400 Beginning Fund Balance	5,414,770	5,184,016		5,184,016	(230,754)
<b>TOTAL RESOURCES</b>	<b>\$ 35,985,967</b>	<b>\$ 30,331,673</b>	<b>\$ 6,760,192</b>	<b>\$ 37,091,865</b>	<b>\$ 1,105,898</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 31,907,849	State School Fund Estimates	
		May 19, 2022 BSSF Estimate	\$ 18,990,920
2023 Estimated Expenditures	<u>29,539,876</u>		
93% of CY Anticipated Expenses			
Revenues Over (Under) Expenditures	2,367,973	Difference	\$ (29,896)
Beginning Fund Balance	<u>5,184,016</u>	Most current estimate is based on 3,042.40 ADMw	
Projected Ending Fund Balance	<u>7,551,989</u>		
Unappropriated Ending Fund Balance	\$ -		

Morrow County School District  
STATEMENT OF 2022-23 ANTICIPATED EXPENDITURES

1/31/2023

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,102,556	\$ 1,710,830	\$ 738,307	\$ 653,419
Center 001: Transfers	816,000	-	-	816,000
Center 001: Debt Service	-	-	868,000	(868,000)
Center 002: Transportation	1,253,115	634,001	323,796	295,318
Center 003: Maintenance	1,609,922	815,617	379,634	414,671
Center 004: Special Education	1,540,619	607,566	386,360	546,693
Center 103: Irrigon Elementary	2,766,988	1,058,795	1,281,642	426,551
Center 104: A.C. Houghton Elementary	3,197,470	1,224,863	1,450,119	522,488
Center 105: Windy River Elementary	2,834,629	1,147,206	1,304,633	382,790
Center 108: Sam Boardman Elementary	4,125,431	1,728,609	2,000,255	396,567
Center 110: Heppner Elementary	2,200,145	864,566	958,949	376,630
Center 150: Irrigon Jr/Sr High School	4,102,896	1,609,490	1,830,417	662,989
Center 604: Heppner Jr/Sr High School	2,741,445	993,227	1,184,954	563,264
Center 612: Riverside Jr/Sr High School	4,694,751	1,904,872	2,093,365	696,514
<b>Total Expenditures</b>	<b>34,985,967</b>	<b>14,299,642</b>	<b>14,800,431</b>	<b>5,885,894</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 35,985,967</b>	<b>\$ 14,299,642</b>	<b>\$ 14,800,431</b>	<b>\$ 6,885,894</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 20,822,994	\$ 7,845,416	\$ 9,779,384	\$ 3,198,194
2000 Support Services	13,294,973	6,438,002	4,153,048	2,703,923
5000 Debt Service	868,000	16,225	868,000	(16,225)
5000 Transfer of Funds	-	-	-	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 35,985,967</b>	<b>\$ 14,299,643</b>	<b>\$ 14,800,432</b>	<b>\$ 6,885,892</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 16,647,301	\$ 7,117,343	\$ 8,219,485	\$ 1,310,473
200 Payroll Taxes & Benefits	10,624,559	3,894,467	4,473,630	2,256,462
300 Purchased Services	4,479,389	2,021,672	1,093,007	1,364,710
400 Supplies and Materials	1,766,983	729,588	129,319	908,076
500 Capital Outlay	250,685	174,485	14,213	61,987
600 Other Objects	401,050	362,087	2,779	36,184
61X Debt Service	-	-	868,000	(868,000)
700 Interfund Transfers	816,000	-	-	816,000
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 35,985,967</b>	<b>\$ 14,299,642</b>	<b>\$ 14,800,433</b>	<b>\$ 6,885,892</b>

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	656,745	276,641	460,045	(79,941)
202	Title 1 C Migrant Education	125,442	23,363	95,327	6,752
203	Title III English Language Acquisition	109,564	29,315	92,942	(12,693)
204	IDEA	254,346	3,618	25,364	225,364
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	147,000	-	9,000	138,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	450,000	10,133	26,607	413,260
215	Measure 99 & Summer School	765,500	61	576,252	189,187
216	ESSA D&SI - PPD District Engagement	166,142	76,833	43,906	45,403
217	Title II A Teacher Quality	61,027	26,247	21,431	13,349
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	650,063	312,565	337,865	(367)
220	IHS Donations/ Mini Grants	25,000	-	400	24,600
221	HJSH Donations/Mini-Grants	25,000	4,779	14,629	5,592
222	RJSH Donations/Mini-Grants	60,000	12,693	16,201	31,106
223	Food Service	1,732,203	735,939	575,709	420,555
226	ESSER 2 & 3	5,100,000	2,441,547	795,537	1,862,916
230	Co-Curricular Activities	1,182,468	279,200	498,138	405,130
235	Student Body Funds	852,000	-	143,819	708,181
240	Early Retiree Benefits	365,000	-	92,481	272,519
251	SIA	2,156,365	1,001,235	1,520,486	(365,356)
255	Morrow Education Foundation	2,358,332	185,926	110,063	2,062,343
256	WheatRidge STEAM/STEM Grant	1,207,420	216,519	185,517	805,384
260	Technology fund	575,000	44,375	125,714	404,911
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	2,129,525	-	309,459	1,820,066
450	Capital Project Fund	3,825,000	2,278,037	1,596,444	(49,481)
	<b>Total Expenditures</b>	<b>\$ 26,505,256</b>	<b>\$ 7,959,026</b>	<b>\$ 7,673,336</b>	<b>\$ 10,872,894</b>

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	155,562	460,045	(304,483)
202	Title 1 C Migrant Education	-	5,647	95,327	(89,680)
203	Title III English Language Acquisition	-	10,731	92,942	(82,211)
204	IDEA	-	-	25,364	(25,364)
206	Title IV	-	-	-	-
208	GEAR UP Grant	144,800	2,000	9,000	137,800
212	Miscellaneous Grants	280,280	13,424	26,607	267,097
215	Measure 99 & Summer School	-	454,677	576,252	(121,575)
216	ESSA D&SI - PPD District Engagement	-	13,081	43,906	(30,825)
217	Title II A Teacher Quality	-	-	21,431	(21,431)
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	278,105	337,865	(59,760)
220	IHS Donations/ Mini Grants	2,725	24,229	400	26,554
221	HJSH Donations/Mini-Grants	77,580	24,960	14,629	87,911
222	RJSH Donations/Mini-Grants	2,805	27,753	16,201	14,357
223	Food Service	1,037,567	586,568	575,709	1,048,426
226	ESSER 2 & 3	-	712,934	795,537	(82,603)
230	Co-Curricular Activities	85,825	325,724	498,138	(86,589)
235	Student Body Funds	317,532	188,865	143,819	362,578
240	Early Retiree Benefits	-	45,631	92,481	(46,850)
251	SIA	-	2,136,589	1,520,486	616,103
255	Morrow Education Foundation	1,385,525	-	110,063	1,275,462
256	WheatRidge STEAM/STEM Grant	-	509,707	185,517	324,190
260	Technology fund	134,609	53,849	125,714	62,744
299	PERS Reserve	1,448,889	741,194	-	2,190,083
301	Debt Service: 2nd Bond Levy	368,945	65	-	369,010
302	Debt Service: PERS Bond	21,146	1,232,740	309,459	944,427
450	Capital Project Fund	3,620,293	417,070	1,596,444	2,440,919
	<b>Total Resources</b>	<b>\$ 8,928,521</b>	<b>\$ 7,961,105</b>	<b>\$ 7,673,336</b>	<b>9,216,290</b>

GENERAL FUND

MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 10,000,000							170,224	20,000	145,000	15,000			13,006,428	3,006,428
Prior Year Taxes	150,000						14,120	10,602	6,000	6,500				156,264	6,264
Interest on Taxes	2,500		2,759	45,111	45,000	14,120	24	1	11	185				1,929	(571)
Earnings on Investments	90,000	0	34,115	19,000	21,000	31,442	59,068	63,534	8,182	8,182	8,182	8,182		289,068	179,068
Contributions & Donations from Private	130,000					3,850								133,850	3,850
Services Provided Other Districts	100,000							47,504				50,000		97,504	(2,496)
Recovery of Prior Yrs Expenditures	60,000					200					1,648	6,152		8,000	(52,000)
Medical Reimbursement	200,000													200,000	
Miscellaneous	70,000	1,266	1,266	1,000	12,483	180	9,995	22,554	1,025	260		35	51,854	101,908	31,908
County School Funds	30,000					4,067	1	0		200				5,167	(24,813)
Revenue in Lieu of Taxes	195,000					172,994	0	100,000	6,300	6,300			713	280,007	85,007
State School Support Fund	19,020,816	2,825,604	1,403,753	1,403,753	1,403,753	1,411,756	1,411,756	1,411,756	1,700,000	1,500,000	800,000	870,000		16,134,128	(2,886,688)
Reconciliation of 2020-21															
Common School Fund	250,000							0					125,000	125,000	(125,000)
Restricted Grants in Aid	194,881							300,768					190,023	490,791	295,910
Restricted behalf IRS interest QSCB	33,000						15,300			16,500			16,500	48,300	15,300
IDEA Reauthorization Implementation															
Special Ed SPR& Grant															
Federal Forest Fees	45,000												45,000	45,000	
Transfers	0														
Total Revenue	30,571,197	2,826,870	1,441,904	1,469,725	1,482,236	13,521,230	2,276,132	2,126,943	1,735,218	1,683,117	824,830	934,369	780,791	31,103,364	532,167
Beginning Fund Balance	5,414,770	5,184,016												5,184,016	(230,754)
Total Resources	35,985,967	8,010,886	1,441,904	1,469,725	1,482,236	13,521,230	2,276,132	2,126,943	1,735,218	1,683,117	824,830	934,369	780,791	36,287,380	301,413
<b>REQUIREMENTS</b>															
Salaries	\$ 16,647,301	298,130	356,517	1,262,518	1,346,947	1,307,720	1,314,742	1,304,610	1,300,000	1,300,000	1,300,000	1,299,777	3,500,000	15,890,355	(756,946)
Benefits	10,624,559	155,666	190,305	706,461	735,212	722,644	715,200	728,566	850,000	850,000	850,000	850,000	2,186,188	9,540,242	(1,084,317)
Purchased Services	4,479,389	92,048	311,332	257,063	417,960	316,242	167,237	515,517	260,458	400,000	400,000	500,000	600,000	4,237,857	(241,532)
Supplies & Materials	1,766,983	83,578	227,125	95,410	135,399	98,281	45,238	44,981	150,000	150,000	150,000	183,405	150,000	1,513,417	(253,566)
Capital Outlay	250,685	44,250	10,471	13,479	0	31,489	8,247	66,549			5,902			180,387	(70,298)
Other Objects (inc. loan prmts)	401,050	4,693	330,865	2,100	2,600	1,827	18,113	1,842	1,533	-24,011	60,000	1,466		401,050	
Transfers	816,000													0	(816,000)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	35,985,967	676,367	1,426,615	2,337,031	2,638,118	2,478,203	2,288,777	2,662,065	2,581,991	2,675,989	2,765,902	2,834,062	6,436,188	31,763,308	(4,222,659)
Monthly Fund Balance	0	7,332,519	15,289	(667,306)	(1,155,882)	11,043,027	7,355	(535,122)	(826,773)	(992,872)	(1,941,072)	(1,899,693)	(5,655,387)	4,524,072	
Accumulated Fund Balance	0	7,332,519	7,347,808	6,480,502	5,324,620	16,367,647	16,375,002	15,839,880	15,013,107	14,020,235	12,079,163	10,179,469	4,524,072	4,524,072	
% of Budgeted Resources		22.26%	4.01%	4.08%	4.12%	37.57%	6.33%	5.91%	4.82%	4.68%	2.28%	2.60%	2.17%	100.84%	
% of Budgeted Requirements		1.89%	3.96%	6.49%	7.35%	6.89%	6.30%	7.40%	7.12%	7.44%	7.69%	7.88%	17.69%	86.27%	