

Morrow County School District
Financial Report Discussion
7/1/2025 - 9/30/2025

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.

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 \$155,532.

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	\$ 400,000	MCURD, City of Irrigon

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

9/30/2025

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	-	100,000.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	5	4,995.00	5,000	-
1500 Earnings on Investments	\$ 625,000	155,532	469,468.00	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	5,949	94,051.00	100,000	-
1992 Medicaid Reimbursement	\$ 200,000	5,000	195,000.00	200,000	-
2101 County School Fund	\$ 30,000	-	30,000.00	30,000	-
2102 Education Service District Apportionment	\$ 100,000	-	100,000.00	100,000	-
2800 Revenue in Lieu of Taxes	\$ 330,000	-	330,000.00	330,000	-
3101 State School Support Fund*	\$ 19,802,225	6,629,526	13,172,699.00	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	\$ 6,796,012	\$ 29,201,213	\$ 35,997,225	\$ -
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	\$ 40,997,225	\$ 11,796,012	\$ 29,201,213	\$ 40,997,225	\$ -

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,997,225
FYE 2026 Estimated Expenditures	<u>35,997,147</u>
Revenues Over (Under) Expenditures	78
Beginning Fund Balance	<u>5,000,000</u>
Projected Ending Fund Balance	<u>5,000,078</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

9/30/2025

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 1,113,048	\$ 965,848	\$ 1,314,899
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	44,320	2,758,880	(432,085)
Center 003: Maintenance	2,188,702	345,603	414,960	1,428,139
Center 004: Special Education	1,672,897	368,454	408,633	895,810
Center 103: Irrigon Elementary	2,725,961	275,629	1,177,406	1,272,926
Center 104: A.C. Houghton Elementary	3,846,035	358,095	1,671,131	1,816,809
Center 105: Windy River Elementary	3,165,567	315,723	1,382,853	1,466,991
Center 108: Sam Boardman Elementary	4,563,568	497,638	2,095,363	1,970,567
Center 110: Heppner Elementary	2,538,405	278,418	1,275,654	984,333
Center 150: Irrigon Jr/Sr High School	4,570,836	492,711	2,114,657	1,963,468
Center 604: Heppner Jr/Sr High School	3,028,102	284,357	1,351,001	1,392,744
Center 612: Riverside Jr/Sr High School	5,462,242	543,566	2,362,164	2,556,512
Total Expenditures	39,997,225	4,917,562	17,978,550	17,101,113
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 4,917,562	\$ 17,978,550	\$ 18,101,113

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 1,653,650	\$ 10,196,383	\$ 11,500,983
2000 Support Services	16,176,210	3,263,912	7,782,168	5,130,130
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 4,917,562	\$ 17,978,550	\$ 18,101,113

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 2,149,671	\$ 13,913,872	\$ 2,462,997
200 Payroll Taxes & Benefits	12,471,718	1,356,762	5,525	11,109,431
300 Purchased Services	5,582,446	706,673	3,922,716	953,057
400 Supplies and Materials	2,093,777	220,405	123,707	1,749,665
500 Capital Outlay	337,600	28,000	12,256	297,344
600 Other Objects	515,144	456,051	474	58,619
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 4,917,562	\$ 17,978,550	\$ 18,101,113

Morrow County School District - 2025-2026

9/30/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	340,639	50,333	287,654
202	Title 1 C Migrant Education	126,213	57,566	9,777	58,870
203	Title III English Language Acquisition	109,534	18,900	741	89,893
204	IDEA	284,329	8,734	104,595	171,000
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	95,000	-	8,000	87,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	2,491	-	212,509
214	Early Literacy	404,881	164,729	24,534	215,618
215	Measure 99 & Summer School	772,488	-	359,259	413,229
217	Title II A Teacher Quality	106,198	60,610	7,683	37,905
218	Career Pathways Grants (CTE)	30,225	-	1,957	28,268
219	Measure 98 - High School Success	762,467	425,981	88,381	248,105
220	IHS Donations/ Mini Grants	75,000	21,070	304,704	(250,774)
221	HJSH Donations/Mini-Grants	130,000	-	-	130,000
222	RJSH Donations/Mini-Grants	75,000	791,311	17,986	(734,297)
223	Food Service	2,441,801	1,195,087	120,198	1,126,516
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	461,119	87,103	878,111
235	Student Body Funds	937,000	-	-	937,000
240	Early Retiree Benefits	200,000	-	9,179	190,821
251	SIA	2,651,328	1,107,664	256,898	1,286,766
255	Morrow Education Foundation	2,999,645	385,667	38,302	2,575,676
256	WheatRidge STEAM/STEM Grant	1,672,938	619,586	91,714	961,638
260	Technology fund	630,000	114,838	22	515,140
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	4,764,506	211,978	40,923,516
	Total Expenditures	\$ 128,784,895	\$ 10,540,498	\$ 2,243,549	\$ 116,000,848

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	50,333	(50,333)
202	Title 1 C Migrant Education	-	-	9,777	(9,777)
203	Title III English Language Acquisition	-	-	741	(741)
204	IDEA	-	-	104,595	(104,595)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	8,000	99,193
212	Miscellaneous Grants	42,250	2,500	-	44,750
214	Early Literacy	-	-	24,534	(24,534)
215	Measure 99 & Summer School	-	-	359,259	(359,259)
217	Title II A Teacher Quality	-	-	7,683	(7,683)
218	Career Pathways Grants (CTE)	-	-	1,957	(1,957)
219	Measure 98	-	-	88,381	(88,381)
220	IHS Donations/ Mini Grants	347,514	4,750	304,704	47,560
221	HJSH Donations/Mini-Grants	107,497	20,450	-	127,947
222	RJSH Donations/Mini-Grants	-	49,250	17,986	31,264
223	Food Service	948,546	76,592	120,198	904,940
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	(45,000)	87,103	(105,281)
235	Student Body Funds	574,697	-	-	574,697
240	Early Retiree Benefits	-	4,654	9,179	(4,525)
251	SIA	6,361	677,499	256,898	426,962
255	Morrow Education Foundation	1,783,549	1,044,943	38,302	2,790,190
256	WheatRidge STEAM/STEM Grant	874,029	-	91,714	782,315
260	Technology fund	131,328	-	22	131,306
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	54,168,430	450,005	54,054,294
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	-	211,978	109,072
	Total Resources	\$ 7,106,044	\$ 56,004,958	\$ 2,243,549	60,867,453

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2025-2026

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Estimate 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	6,285	27,549	1,660	7,439	13,578	6,606	32,624	2,375	10,000	108,116	8,116
Current Year's Local Option Tax	-														
Interest on Taxes	5,000			0	5	72	193	13	150	10	80	6	1,210	1,744	(3,256)
Earnings on Investments	625,000	52,173			53,588	70,895	95,735	89,650	70,000	70,000	65,000	65,000	10,000	744,371	119,371
Contributions & Donations from Private	130,000	52,449		49,901		1,175			1,000			200	60,000	62,375	(67,625)
Services Provided Other Districts	100,000												90,000	90,000	(10,000)
Recovery of Prior Yrs Expenditures	60,000														(60,000)
Medicaid Reimbursement	200,000	5,000		0		0	0	0						180,000	(20,000)
Miscellaneous	100,000	1,375		0	12,685	0	11,537	31,000	2,322	12,868	3,049	3,301	1,978	83,885	(16,115)
County School Funds	30,000			0	325	0	0	3				5	6	340	(29,660)
Education Service District Apportionment	100,000			3,770			47,504								
Revenue in Lieu of Taxes	330,000			0	244,065	851	100,995	0		1,712		0	0	347,623	17,623
State School Support Fund	19,802,225	3,315,758	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	0	19,884,598	82,373
Small High School Grant															
Reconciliation of 2020-21															
Common School Fund	320,000							144,139	0				144,000	288,139	(31,861)
Restricted Grants in Aid (State)															
Restricted Grants in Aid	50,000			0	40,000		0	6,620	6,925		0	0		53,545,00	3,545
IDEA Reauthorization Implementation	-					0				0				0	
Special Ed SPR& Grant	-													0	
Federal Forest Fees	45,000													0	
Transfers	0											45,000		45,000	
Total Revenue	35,997,225	3,374,306	1,709,333	1,710,560	2,013,817	15,155,488	1,993,075	2,070,166	1,817,094	1,965,934	1,760,621	1,803,760	494,694	35,840,744	(156,481)
Beginning Fund Balance	5,000,000													5,000,000	
Total Resources	40,997,225	8,374,306	1,709,333	1,710,560	2,013,817	15,155,488	1,993,075	2,070,166	1,817,094	1,965,934	1,760,621	1,803,760	494,694	40,840,744	(156,481)
REQUIREMENTS															
Salaries	\$ 18,526,540	357,933	441,751	1,349,987	1,407,683	1,400,486	1,413,291	1,437,576	1,459,675	1,428,049	1,413,377	1,569,847	3,673,716	17,279,531	(1,247,009)
Benefits	12,471,718	218,983	251,830	886,048	961,711	937,917	930,781	932,757	940,919	925,729	934,263	980,008	2,476,367	11,437,183	(1,034,535)
Purchased Services	5,582,446	59,859	343,961	302,854	509,310	484,963	384,624	416,452	398,243	381,607	488,341	483,702	694,836	4,873,716	(708,730)
Supplies & Materials	2,093,777	101,176	66,601	52,628	133,567	276,058	36,760	37,166	30,480	27,438	32,881	98,452	40,458	935,572	(1,158,205)
Capital Outlay	337,600	10,850	17,350	0	7,758	0	0	17,388	0	0	23,475	0	0	87,493	(250,107)
Other Objects (inc. loan pmts)	515,144	11,880	443,103	1,069	(58)	6,723	744	11,240	980	2,844	18,305	0	630,393	1,116,430	601,286
Transfers	470,000														
Contingency	1,000,000											11,480	255,742	267,222	(202,778)
Total Expenditures	40,997,225	760,381	1,564,596	2,592,586	3,019,971	3,106,147	2,766,200	2,852,579	2,830,297	2,745,667	2,910,642	3,143,489	7,771,512	35,987,147	(5,000,078)
Monthly Fund Balance	0	7,613,925	144,737	(882,026)	(1,006,154)	12,049,341	(773,125)	(782,413)	(1,013,203)	(779,733)	(1,130,021)	(1,340,329)	(7,276,818)	4,843,597	
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,256,557	15,305,898	14,592,773	13,750,360	12,737,157	11,957,425	10,827,403	9,487,074	2,210,256	4,843,597	
% of Budgeted Resources		20.43%	4.17%	4.17%	4.91%	36.97%	4.86%	5.05%	4.43%	4.80%	4.34%	4.40%	1.21%	99.62%	
% of Budgeted Requirements		1.85%	3.82%	6.32%	7.37%	7.59%	6.75%	6.98%	6.90%	6.70%	7.10%	7.87%	18.96%	87.80%	