

**Morrow County School District  
Management Discussion and Analysis  
September 2022**

The following Financial Update highlights the significant transactions for the Morrow County School District:

- Independent Certified Public Accountants onsite September 19-23 for fiscal audit.
- The track at the Irrigon JSHS is progressing toward completion and the Morrow County School District appreciates the community support. The school district welcomes donations to any cause!

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

8/31/2022

Account	Budget	YTD Revenue	Anticipated	Total	+/- Budget
1111 Current Year's Levy*	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -
1112 Prior Years' Levy*	150,000	-	150,000	150,000	-
1190 Penalties and Interest on Taxes	2,600	-	2,600	2,600	-
1500 Earnings on Investments	90,000	-	90,000	90,000	-
1920 Donations	130,000	-	130,000	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	1,266	68,734	70,000	-
1992 Medicaid Reimbursement	200,000	-	200,000	200,000	-
2101 County School Fund	30,000	-	30,000	30,000	-
2800 Revenue in Lieu of Taxes	195,000	-	195,000	195,000	-
3101 State School Support Fund*	19,020,816	2,825,604	16,165,316	18,990,920	(29,896)
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	-	194,881	194,881	-
4510 Restricted behalf IRS Interest QSCB	33,000	-	33,000	33,000	-
4702 IDEA Reauthorization Implementation	-	-	-	-	-
4703 Special Ed SPR&J 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>\$ 2,826,870</b>	<b>\$ 27,714,431</b>	<b>\$ 30,541,301</b>	<b>\$ (29,896)</b>
6400 Beginning Fund Balance	5,414,770	5,000,000		5,000,000	(414,770)
<b>TOTAL RESOURCES</b>	<b>\$ 35,985,967</b>	<b>\$ 7,826,870</b>	<b>\$ 27,714,431</b>	<b>\$ 35,541,301</b>	<b>\$ (444,666)</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 30,541,301
2023 Estimated Expenditures	30,365,984
<i>91% of OY Anticipated Expenses</i>	
Revenues Over (Under) Expenditures	175,317
Beginning Fund Balance	5,000,000
Projected Ending Fund Balance	5,175,317
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

May 19, 2022 BSSF Estimate \$ 18,990,920

Difference \$ (29,896)

Most current estimate is based on 3,042.40 ADMw

Morrow County School District  
STATEMENT OF 2022-23 ANTICIPATED EXPENDITURES

8/31/2022

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,102,556	\$ 698,928	\$ 1,358,188	\$ 1,045,440
Center 001: Transfers	816,000	-	-	816,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	1,253,116	2,623	990,000	260,492
Center 003: Maintenance	1,609,922	226,679	462,882	920,361
Center 004: Special Education	1,640,619	475,669	372,973	691,977
Center 103: Irrigon Elementary	2,766,988	114,181	1,467,999	1,184,808
Center 104: A.C. Houghton Elementary	3,197,470	136,209	1,618,659	1,443,602
Center 106: Windy River Elementary	2,834,629	196,468	1,611,451	1,026,720
Center 108: Sam Boardman Elementary	4,126,431	190,932	2,208,699	1,726,800
Center 110: Heppner Elementary	2,200,145	99,368	1,146,680	955,099
Center 160: Irrigon Jr/Sr High School	4,102,896	146,848	2,109,769	1,846,279
Center 604: Heppner Jr/Sr High School	2,741,445	76,889	1,362,369	1,302,187
Center 612: Riverside Jr/Sr High School	4,694,761	185,546	2,460,755	2,058,450
<b>Total Expenditures</b>	<b>34,986,967</b>	<b>2,549,328</b>	<b>17,149,324</b>	<b>16,287,315</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 36,986,967</b>	<b>\$ 2,549,328</b>	<b>\$ 17,149,324</b>	<b>\$ 16,287,315</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 20,822,994	\$ 677,805	\$ 11,174,112	\$ 8,971,077
2000 Support Services	13,294,973	1,871,523	5,976,212	5,448,238
6000 Debt Service	868,000	-	-	868,000
6000 Transfer of Funds	-	-	-	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 36,986,967</b>	<b>\$ 2,549,328</b>	<b>\$ 17,149,324</b>	<b>\$ 16,287,315</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 16,647,301	\$ 664,647	\$ 14,467,474	\$ 1,525,180
200 Payroll Taxes & Benefits	10,624,559	346,298	4,759	10,273,502
300 Purchased Services	4,479,389	403,380	2,378,981	1,697,028
400 Supplies and Materials	1,766,983	764,703	213,255	799,025
500 Capital Outlay	250,665	54,721	84,330	111,634
600 Other Objects	401,050	335,679	625	64,946
61X Debt Service	-	-	-	-
700 Interfund Transfers	816,000	-	-	816,000
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 36,986,967</b>	<b>\$ 2,549,328</b>	<b>\$ 17,149,324</b>	<b>\$ 16,287,315</b>

## EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	656,746	310,734	-	346,011
202	Title 1 C Migrant Education	125,442	39,115	-	86,327
203	Title III English Language Acquisition	109,564	13,481	6,915	89,168
204	IDEA	254,346	7,003	2,069	245,274
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	147,000	-	2,000	145,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	450,000	249	-	449,751
215	Measure 99 & Summer School	765,500	10,389	328,657	426,454
216	ESSA D&SI - PPD District Engagement	166,142	95,730	-	70,412
217	Title II A Teacher Quality	61,027	34,680	-	26,347
218	Career Pathways Grants (CTE)	30,226	-	-	30,226
219	Measure 98 - High School Success	650,083	252,080	12,342	385,641
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	-	-	25,000
222	RJSH Donations/Mini-Grants	60,000	5,644	-	54,356
223	Food Service	1,732,203	1,051,279	36,858	644,066
226	ESSER 2 & 3	5,100,000	2,923,047	374,290	1,802,663
230	Co-Curricular Activities	1,182,468	381,789	19,439	781,240
235	Student Body Funds	852,000	-	-	852,000
240	Early Retiree Benefits	365,000	-	22,987	342,013
261	SIA	2,156,365	813,107	9,144	1,334,114
255	Morrow Education Foundation	2,358,332	-	-	2,358,332
266	WheatRidge STEAM/STEM Grant	1,207,420	183,441	6,944	1,017,035
260	Technology fund	575,000	232,200	57,690	285,110
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	-	-	-	-
302	Debt Service: PERS Bond	2,129,525	-	-	2,129,525
450	Capital Project Fund	3,825,000	1,024,979	274,476	2,525,545
	<b>Total Expenditures</b>	<b>\$ 26,505,266</b>	<b>\$ 7,378,947</b>	<b>\$ 1,163,811</b>	<b>\$ 17,972,498</b>

## RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	-	-
202	Title 1 C Migrant Education	-	-	-	-
203	Title III English Language Acquisition	-	473	6,915	(6,442)
204	IDEA	-	-	2,069	(2,069)
206	Title IV	-	-	-	-
208	GEAR UP Grant	144,800	-	2,000	142,800
212	Miscellaneous Grants	280,280	-	-	280,280
215	Measure 99 & Summer School	-	-	328,657	(328,657)
216	ESSA D&SI - PPD District Engagement	-	-	-	-
217	Title II A Teacher Quality	-	-	-	-
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	12,342	(12,342)
220	IHS Donations/ Mini Grants	2,725	-	-	2,725
221	HJSH Donations/Mini-Grants	77,580	9,742	-	87,322
222	RJSH Donations/Mini-Grants	2,805	-	-	2,805
223	Food Service	1,037,587	5	36,858	1,000,714
226	ESSER 2 & 3	-	-	374,290	(374,290)
230	Co-Curricular Activities	85,825	-	19,439	66,386
235	Student Body Funds	317,532	-	-	317,532
240	Early Retiree Benefits	-	9,072	22,987	(13,915)
261	SIA	-	-	9,144	(9,144)
255	Morrow Education Foundation	1,385,525	-	-	1,385,525
266	WheatRidge STEAM/STEM Grant	-	-	6,944	(6,944)
260	Technology fund	134,609	-	57,690	76,919
299	PERS Reserve	1,448,889	82,739	-	1,531,628
301	Debt Service: 2nd Bond Levy	368,946	65	-	369,011
302	Debt Service: PERS Bond	21,146	340,182	-	361,328
450	Capital Project Fund	3,620,293	224,376	274,476	3,570,193
	<b>Total Resources</b>	<b>\$ 8,828,521</b>	<b>\$ 666,664</b>	<b>\$ 1,163,811</b>	<b>8,441,364</b>

**MORROW COUNTY SCHOOL DISTRICT**  
**GENERAL FUND**  
 Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Actual JULY	Actual AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	\$ 10,000,000						60,000	60,000	20,000	145,000	15,000			10,000,000	
Prior Year Taxes	150,000	2,759	70,000	9,000	22,000	29,000	2,500	12,000	6,000	5,500	0	0	12,000	142,759	(7,241)
Interest on Taxes	2,500	11	531	13	369	11	784	13	11	163	8,182	0	600	2,504	4
Earnings on Investments	90,000	0	34,115	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	150,000	115,933	25,933
Contributions & Donations from Private	130,000							50,000				50,000		130,000	
Services Provided Other Districts	100,000						50,000				1,543	5,132	0	60,000	
Recovery of Prior Yrs Expenditures	200,000				2,000	200						5,132		200,000	
Medicaid Reimbursement	70,000	1,266	1,266	12,709	10	1,992		600	1,025	250		35	57,654	71,006	1,006
County School Funds	30,000	0	224	0	97	28,050	184	287	0	0		0	919	28,971	(29)
Revenue in Lieu of Taxes	195,000	0	0	181,236	2,583	2,583	1,726	200	0	5,300		0	713	192,618	(2,382)
State School Support Fund	19,020,876	2,825,604	4,229,358	1,800,000	1,400,000	1,700,000	1,500,000	1,400,000	1,700,000	1,500,000	1,800,000	1,870,000		21,724,962	2,704,146
Reconciliation of 2020-21								125,000							
Common School Fund	250,000													250,000	
Restricted Grants in Aid	194,891			4,658										194,891	
Restricted Grant	35,000							15,500						35,000	
Restricted Grant															
IDEA Reauthorization Implementation															
Special Ed SPED Grant															
Federal Forest Fees	45,000												45,000	45,000	0
Transfers	0													0	
Total Revenue	30,571,197	2,828,870	4,267,509	1,896,513	1,600,565	11,463,376	1,623,376	1,656,082	1,735,218	1,683,117	1,824,830	1,934,369	760,791	33,292,634	2,721,437
Resolving Fund Balance	9,414,770	5,000,000												5,000,000	(414,770)
Total Resources	35,985,967	7,828,870	4,267,509	1,896,513	1,600,565	11,463,376	1,623,376	1,656,082	1,735,218	1,683,117	1,824,830	1,934,369	760,791	38,292,634	2,306,667
<b>REQUIREMENTS</b>															
Salaries	\$ 16,647,301	288,130	356,517	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,298,171	3,500,000	15,853,818	(793,483)
Benefits	-10,624,559	-155,686	-190,305	-850,000	-850,000	-850,000	-850,000	-850,000	-850,000	-850,000	-850,000	-850,000	-2,166,168	-10,182,159	(442,400)
Purchased Services	4,479,389	92,048	311,332	400,000	300,000	421,616	125,478	573,757	260,498	400,000	400,000	520,000	800,000	4,390,721	(88,668)
Supplies & Materials	1,786,963	83,578	671,125	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	185,405	150,000	2,288,108	521,135
Capital Outlay	250,695	44,250	10,471	11,250	100,000	7,113	19,950	54,421			5,902			283,357	2,672
Other Charges (inc. loan prntls)	401,050	4,695	330,665	8,274	909	1,023	2,252	29,102	1,633	-39,059	60,000	1,466		401,050	
Transfers	816,000													816,000	
Contingency	1,000,000													1,000,000	
Total Expenditures	35,985,967	678,387	1,870,615	2,719,524	2,700,909	2,729,752	2,446,688	2,962,314	2,561,951	2,660,901	2,765,902	2,834,052	6,456,788	33,369,213	(2,616,754)
Monthly Fund Balance	0	7,148,503	2,996,894	(823,011)	(1,100,324)	8,723,624	(826,372)	(1,306,232)	(826,773)	(977,764)	(941,072)	(699,693)	(5,655,397)	4,923,421	
Accumulated Fund Balance	0	7,148,503	9,645,397	8,722,365	7,622,062	16,355,685	15,550,373	14,224,141	13,397,368	12,419,594	11,478,512	10,578,818	4,923,421	4,923,421	
% of Budgeted Resources		21.75%	11.86%	5.27%	4.45%	31.88%	4.51%	4.90%	4.82%	4.88%	5.07%	5.38%	2.17%	106.41%	
% of Budgeted Requirements		1.89%	5.20%	7.56%	7.51%	7.59%	6.80%	8.23%	7.12%	7.39%	7.69%	7.88%	17.89%	92.73%	