

Morrow County School District
Financial Report Discussion
7/1/2025 - 2/28/2026

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 \$529,082.

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

2/28/2026

Account	Budget	YTD Revenue	Anticipated	Total	+ / (-) Budget
1111 Current Year's Levy*	\$ 14,000,000	\$ 14,213,814	(213,814.00)	\$ 14,213,814	\$ 213,814
1112 Prior Years' Levy*	\$ 100,000	76,826	23,174.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	519	4,481.00	5,000	-
1500 Earnings on Investments	\$ 625,000	529,082	95,918.00	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	51,215	48,785.00	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	14,733,126	5,069,099.00	19,302,225	(500,000.00)
2025 Small High School Grant			-	-	-
2024 BSSF Estimated Reconciliation			-	-	-
2024 Small High School Reconciliation			-	-	-
3103 Common School Fund*	\$ 320,000	165,092	154,908.00	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	\$ 30,085,172	\$ 5,912,053	\$ 35,711,039	\$ (286,186)
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	\$ 40,997,225	\$ 35,085,172	\$ 5,912,053	\$ 40,711,039	\$ (286,186)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,711,039
FYE 2026 Estimated Expenditures	<u>35,590,817</u>
Revenues Over (Under) Expenditures	120,222
Beginning Fund Balance	<u>5,000,000</u>
Projected Ending Fund Balance	<u>5,120,222</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

2/28/2026

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,393,795	\$ 2,117,065	\$ 469,750	\$ 806,980
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	1,052,574	1,757,314	(438,773)
Center 003: Maintenance	2,188,702	790,269	199,939	1,198,494
Center 004: Special Education	1,672,897	802,112	309,468	561,317
Center 103: Irrigon Elementary	2,725,961	1,204,129	615,299	906,533
Center 104: A.C. Houghton Elementary	3,846,035	1,671,152	868,607	1,306,276
Center 105: Windy River Elementary	3,165,567	1,401,321	658,071	1,106,175
Center 108: Sam Boardman Elementary	4,563,568	2,174,166	1,038,957	1,350,445
Center 110: Heppner Elementary	2,538,405	1,324,664	696,531	517,210
Center 150: Irrigon Jr/Sr High School	4,570,836	2,167,993	1,113,248	1,289,595
Center 604: Heppner Jr/Sr High School	3,028,102	1,313,500	720,102	994,500
Center 612: Riverside Jr/Sr High School	5,462,242	2,428,222	1,215,835	1,818,185
Total Expenditures	39,997,225	18,447,167	9,663,121	11,886,937
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 18,447,167	\$ 9,663,121	\$ 12,886,937

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,351,015	\$ 9,659,306	\$ 5,428,791	\$ 8,262,919
2000 Support Services	16,176,210	8,787,861	4,234,331	3,154,018
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 18,447,167	\$ 9,663,121	\$ 12,886,937

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,526,540	\$ 9,052,648	\$ 7,041,076	\$ 2,432,816
200 Payroll Taxes & Benefits	12,471,718	5,762,971	7,621	6,701,126
300 Purchased Services	5,582,446	2,641,325	2,520,335	420,786
400 Supplies and Materials	2,093,777	412,745	94,080	1,586,952
500 Capital Outlay	337,600	40,256	-	297,344
600 Other Objects	515,144	537,222	9	(22,087)
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 40,997,225	\$ 18,447,167	\$ 9,663,121	\$ 12,886,937

Morrow County School District - 2025-2026

2/28/2026

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	188,033	307,197	183,396
202	Title 1 C Migrant Education	126,213	54,303	66,716	5,194
203	Title III English Language Acquisition	109,534	18,729	15,694	75,111
204	IDEA	284,329	2,106	124,083	158,140
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	1,442	12,798	200,760
214	Early Literacy	404,881	89,852	151,618	163,411
215	Measure 99 & Summer School	772,488	-	409,418	363,070
217	Title II A Teacher Quality	106,198	33,060	55,330	17,808
218	Career Pathways Grants (CTE)	30,225	548	7,151	22,526
219	Measure 98 - High School Success	762,467	225,933	411,120	125,414
220	IHS Donations/ Mini Grants	75,000	-	326,080	(251,080)
221	HJSH Donations/Mini-Grants	130,000	365	3,060	126,575
222	RJSH Donations/Mini-Grants	75,000	13,952	25,397	35,651
223	Food Service	2,441,801	644,151	823,113	974,537
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	174,119	795,282	456,932
235	Student Body Funds	937,000	-	82,684	854,316
240	Early Retiree Benefits	200,000	-	32,239	167,761
251	SIA	2,651,328	583,049	1,124,877	943,402
255	Morrow Education Foundation	2,999,645	205,115	557,398	2,237,132
256	WheatRidge STEAM/STEM Grant	1,672,938	297,160	544,876	830,902
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	-	2,261,663	60,118,337
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	17,184	1,379,426	44,503,390
	Total Expenditures	\$ 128,784,895	\$ 2,586,952	\$ 9,664,928	\$ 116,533,015

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	205,888	307,197	(101,309)
202	Title 1 C Migrant Education	-	37,979	66,716	(28,737)
203	Title III English Language Acquisition	-	12,577	15,694	(3,117)
204	IDEA	-	111,866	124,083	(12,217)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	13,000	94,193
212	Miscellaneous Grants	42,250	16,079	12,798	45,531
214	Early Literacy	-	141,809	151,618	(9,809)
215	Measure 99 & Summer School	-	316,648	409,418	(92,770)
217	Title II A Teacher Quality	-	39,071	55,330	(16,259)
218	Career Pathways Grants (CTE)	-	-	7,151	(7,151)
219	Measure 98	-	541,381	411,120	130,261
220	IHS Donations/ Mini Grants	347,514	15,695	326,080	37,129
221	HJSH Donations/Mini-Grants	107,497	25,705	3,060	130,142
222	RJSH Donations/Mini-Grants	-	70,710	25,397	45,313
223	Food Service	948,546	790,390	823,113	915,823
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	382,446	795,282	(386,014)
235	Student Body Funds	574,697	69,168	82,684	561,181
240	Early Retiree Benefits	-	16,714	32,239	(15,525)
251	SIA	6,361	1,866,783	1,124,877	748,267
255	Morrow Education Foundation	1,783,549	1,489,285	557,398	2,715,436
256	WheatRidge STEAM/STEM Grant	874,029	-	544,876	329,153
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	67,826,082	2,261,663	65,900,288
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	1,143,631	1,379,426	85,255
	Total Resources	\$ 7,106,044	\$ 75,120,797	\$ 9,664,928	72,561,913

MORROW COUNTY SCHOOL DISTRICT
 Monthly Revenue and Expenditure Summary

GENERAL FUND

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Estimate MAR	Estimate APR	Estimate MAY	Estimate JUNE	TOTAL	Over(Under)
Current Year Taxes	\$ 14,000,000														
Prior Year Taxes	100,000														
Current Year's Local Option Tax	-														
Interest on Taxes	5,000														
Earnings on Investments	625,000	52,173	52,449	49,901	49,062	66,828	90,815	87,868	77,266	70,000	80	6	1,210	1,824	(3,176)
Contributions & Donations from Private	100,000														
Services Provided Other Districts	100,000														
Recovery of Prior Yrs Expenditures	60,000														
Medical Reimbursement	200,000	5,000													
Miscellaneous	100,000	1,375													
County School Funds	30,000														
Education Service District Apportionment	100,000														
Revenue in Lieu of Taxes	330,000														
State School Support Fund	19,802,225	3,315,758	1,656,884	1,656,884	1,656,570	1,656,570	1,596,820	1,596,820	1,596,820	1,596,820	1,596,820	1,596,820	1,596,820	1,596,820	(65,569)
Small High School Grant															
Reconciliation of 2020-21															
Common School Fund	320,000														
Restricted Grants in Aid (State)															
Restricted Grants in Aid	50,000														
Restricted Behair IRS Interest QSCB															
IDEA Reauthorization Implementation															
Special Ed SPR&L Grant															
Federal Forest Fees	45,000														
Transfers	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	1,853,522	1,905,870	1,720,557	1,743,096	515,766	35,902,045	(95,180)
Beginning Fund Balance	5,000,000													5,000,000	
Total Resources	40,997,225	3,374,306	1,709,333	1,710,560	1,994,333	15,737,060	1,711,522	1,973,604	1,853,522	1,905,870	1,720,557	1,743,096	515,766	40,902,045	(95,180)
REQUIREMENTS															
Salaries	\$ 18,526,540	357,933	441,751	1,349,987	1,433,513	1,370,355	1,413,281	1,341,832	1,396,879	1,428,049	1,413,377	1,569,847	3,823,716	17,266,690	(1,259,650)
Benefits	12,471,718	218,863	251,830	886,048	892,598	881,913	930,781	869,193	892,241	923,729	934,263	960,008	2,826,367	11,549,924	(921,894)
Purchased Services	5,882,446	59,859	343,951	302,854	378,677	471,889	384,624	358,625	363,552	361,607	488,341	483,702	694,836	4,637,491	(944,955)
Supplies & Materials	2,093,777	101,176	66,601	52,628	55,419	17,358	36,760	56,977	30,829	27,438	32,881	98,452	40,458	618,884	(1,474,853)
Capital Outlay	337,600	10,650	17,350		12,256						23,475			74,603	(282,997)
Other Objects (inc. loan pmis)	515,144	11,860	443,103	1,069	2,356	44,048	744	5,300	26,854	2,844	18,305		630,393	1,176,103	660,959
Transfers	470,000														
Contingency	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	2,710,355	2,745,667	2,910,642	3,143,489	8,271,512	35,590,817	(1,000,000)
Monthly Fund Balance	0	7,613,925	144,737	(882,026)	(780,486)	12,951,497	(1,054,678)	(656,323)	(656,833)	(639,797)	(1,190,085)	(1,400,393)	(7,755,726)	5,311,228	
Accumulated Fund Balance	0	5,000,000	5,144,737	4,262,711	3,482,225	16,433,722	15,379,044	14,720,721	13,863,888	13,024,091	11,834,006	10,433,613	2,677,887	5,311,228	
% of Budgeted Resources		20.43%	4.17%	4.17%	4.86%	38.39%	4.17%	4.81%	4.52%	4.65%	4.20%	4.25%	1.26%	98.77%	
% of Budgeted Requirements		1.85%	3.82%	6.32%	6.77%	6.79%	6.75%	6.42%	6.81%	6.70%	7.10%	7.67%	20.18%	86.61%	