

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

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

- The District received more in property taxes than originally budgeted. The District reported to the Oregon Department of Education the updated estimates for revenues and enrollment.
- The District is continuing to report to grant agencies the 2<sup>nd</sup> quarter expenditures and will see additional receipts.
- The District made an interest payment for debt service in January.

**Morrow County School District General Fund**  
**Statement of 2021-22 Anticipated Revenue**

1/31/2022

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 9,545,778	\$ 9,770,465	-	\$ 9,770,465	\$ 224,687
1112 Prior Years' Levy*	150,000	121,356	28,644	150,000	-
1190 Penalties and Interest on Taxes	4,000	1,704	2,296	4,000	-
1500 Earnings on Investments	100,000	34,943	33,000	67,943	(32,057)
1920 Donations	200,000	-	100,000	100,000	(100,000)
1941 Services Provided Other Districts	-	47,504	-	47,504	47,504
1960 Recovery of Prior Years' Expense	60,000	48,399	11,601	60,000	-
1990 Miscellaneous	83,000	15,590	67,410	83,000	-
1992 Medicaid Reimbursement	120,000	-	120,000	120,000	-
2101 County School Fund	30,000	28,810	1,190	30,000	-
2800 Revenue in Lieu of Taxes	175,000	187,987	-	187,987	12,987
3101 State School Support Fund*	17,133,880	11,597,648	6,394,431	17,992,079	858,199
2019 BSSF Estimated Reconciliation		-	-	-	-
2019 Small High School Reconciliation		-	-	-	-
2020 Small High School		-	-	-	-
3103 Common School Fund*	237,814	118,414	119,400	237,814	-
3299 Restricted Grants in Aid	-	4,858	-	4,858	4,858
4510 Restricted behalf IRS interest QSCB	33,000	-	33,000	33,000	-
4702 IDEA Reauthorization Implementation	1,000	-	1,000	1,000	-
4703 Special Ed SPR&I Grant	2,396	-	2,396	2,396	-
4801 Fed Forest Fees	45,787	-	45,787	45,787	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	596,756	-	-	-	(596,756)
<b>Total Revenue</b>	<b>\$ 28,518,411</b>	<b>\$ 21,977,678</b>	<b>\$ 6,960,155</b>	<b>\$ 28,937,833</b>	<b>\$ 419,422</b>
5400 Beginning Fund Balance	3,668,651	4,508,248		4,508,248	839,597
<b>TOTAL RESOURCES</b>	<b>\$ 32,187,062</b>	<b>\$ 26,485,926</b>	<b>\$ 6,960,155</b>	<b>\$ 33,446,081</b>	<b>\$ 1,259,019</b>

\* Local Revenue included within state formula.

**PROJECTED ENDING FUND BALANCE CALCULATION**

Revenues	\$ 28,937,833
2022 Estimated Expenditures	<u>28,092,874</u>
90% of CY Anticipated Expenses	
Revenues Over (Under) Expenditures	844,959
Beginning Fund Balance	<u>4,508,248</u>
Projected Ending Fund Balance	<u><u>5,353,207</u></u>
Unappropriated Ending Fund Balance	\$ -

**State School Fund Estimates**

June 24, 2021 BSSF Estimate	\$ 17,472,311
November 2, 2021 BSSF Estimate	<u>\$ 17,992,079</u>
Difference	\$ (858,199)

Estimates are based on 3,073 ADMw

Morrow County School District  
STATEMENT OF 2021-22 ANTICIPATED EXPENDITURES

1/31/2022

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 2,577,943	\$ 1,560,440	\$ 968,751	\$ 48,752
Center 001: Transfers	616,000	-	616,000	-
Center 001: Debt Service	118,000	17,150	100,850	-
Center 002: Transportation	1,178,115	579,302	450,407	148,406
Center 003: Maintenance	1,418,191	784,388	244,930	388,873
Center 004: Special Education	1,365,333	522,887	372,080	470,366
Center 103: Irrigon Elementary	2,558,338	1,019,971	1,193,877	344,490
Center 104: A.C. Houghton Elementary	2,750,344	1,179,736	1,348,035	222,573
Center 105: Windy River Elementary	2,799,465	991,864	1,155,711	651,890
Center 108: Sam Boardman Elementary	3,417,772	1,495,033	1,722,271	200,468
Center 110: Heppner Elementary	2,105,987	908,680	949,170	248,137
Center 150: Irrigon Jr/Sr High School	3,570,973	1,505,423	1,680,489	385,061
Center 604: Heppner Jr/Sr High School	2,282,497	928,353	1,104,659	249,485
Center 612: Riverside Jr/Sr High School	4,428,104	1,810,439	2,038,820	578,845
<b>Total Expenditures</b>	<b>31,187,062</b>	<b>13,303,666</b>	<b>13,946,050</b>	<b>3,937,346</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 13,303,666</b>	<b>\$ 13,946,050</b>	<b>\$ 4,937,346</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 18,220,316	\$ 7,270,980	\$ 9,176,494	\$ 1,772,842
2000 Support Services	12,232,746	6,015,536	4,052,706	2,164,504
5000 Debt Service	118,000	17,150	100,850	-
5000 Transfer of Funds	616,000	-	616,000	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 13,303,666</b>	<b>\$ 13,946,050</b>	<b>\$ 4,937,346</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 14,787,716	\$ 6,666,996	\$ 7,421,764	\$ 698,956
200 Payroll Taxes & Benefits	9,621,677	3,765,440	4,220,448	1,635,789
300 Purchased Services	4,327,425	1,945,243	1,527,926	854,256
400 Supplies and Materials	1,414,224	542,439	59,037	812,748
500 Capital Outlay	18,870	46,112	-	(27,242)
600 Other Objects	283,150	320,286	25	(37,161)
61X Debt Service	118,000	17,150	100,850	-
700 Interfund Transfers	616,000	-	616,000	-
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 32,187,062</b>	<b>\$ 13,303,666</b>	<b>\$ 13,946,050</b>	<b>\$ 4,937,346</b>



MORROW COUNTY SCHOOL DISTRICT  
Monthly Revenue and Expenditure Summary

GENERAL FUND

2021-2022

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	\$ 9,545,778					9,648,741	60,086	61,638						9,770,465	224,687
Prior Year Taxes	150,000		9,044	67,877	8,746	21,637	2,213	11,839	3,983	4,000		11,000	9,661	150,000	-
Interest on Taxes	4,000		7	531		369	784	13	496	450	450	450	450	4,000	-
Earnings on Investments	100,000	5,196	4,777	4,339	3,703	4,201	5,818	6,909	7,000	6,500	6,500	6,500	6,500	67,943	(32,057)
Contributions & Donations from Private Services Provided Other Districts	200,000								100,000					100,000	(100,000)
Recovery of Prior Yrs Expenditures	60,000	24,125			1,598	179	22,497	1,859	1,859	1,859	1,859	1,859	2,306	60,000	-
Medicaid Reimbursement	120,000												120,000	120,000	-
Miscellaneous	83,000	20	260	12,708	10	1,992		15,000	13,000	5,000	25,000	5,000	5,010	83,000	-
County School Funds	30,000		29	234	97	28,050	184	906					500	30,000	-
Revenue in Lieu of Taxes	175,000		2,382	0	181,296	2,583	1,726							187,987	12,987
State School Support Fund	17,133,880	2,741,556	1,378,595	1,703,371	1,277,906	1,676,278	1,498,740	1,321,202	1,498,740	1,498,740	1,498,740	1,898,211		17,992,079	858,199
Small High School Grant	-													-	-
Common School Fund	237,814							118,414					119,400	237,814	-
Restricted Grants in Aid	-			4,858										4,858.00	4,858
Restricted behalf IRS interst QSCB	33,000										30,000		3,000	33,000	-
IDEA Reauthorization Implementation	1,000												1,000	1,000	-
Special Ed SPR&I Grant	2,396												2,396	2,396	-
Federal Forest Fees	45,787												45,787	45,787	-
Transfers	596,756													0	(596,756)
<b>Total Revenue</b>	<b>28,518,411</b>	<b>2,770,897</b>	<b>1,395,094</b>	<b>1,793,918</b>	<b>1,473,356</b>	<b>11,384,030</b>	<b>1,592,048</b>	<b>1,585,284</b>	<b>1,625,078</b>	<b>1,516,549</b>	<b>1,562,549</b>	<b>1,923,020</b>	<b>316,010</b>	<b>28,937,833</b>	<b>419,422</b>
Beginning Fund Balance	3,668,651	4,508,248												4,508,248	839,597
<b>Total Resources</b>	<b>32,187,062</b>	<b>7,279,145</b>	<b>1,395,094</b>	<b>1,793,918</b>	<b>1,473,356</b>	<b>11,384,030</b>	<b>1,592,048</b>	<b>1,585,284</b>	<b>1,625,078</b>	<b>1,516,549</b>	<b>1,562,549</b>	<b>1,923,020</b>	<b>316,010</b>	<b>33,446,081</b>	<b>1,259,019</b>
<b>REQUIREMENTS</b>															
Salaries	\$ 14,787,716	\$ 274,655	312,019	1,198,689	1,267,164	1,206,981	1,212,333	1,195,155	1,353,453	1,353,453	1,353,453	1,353,453	2,706,908	14,787,716	-
Benefits	9,621,677	152,229	182,705	735,227	686,381	664,600	666,366	677,932	976,040	976,040	976,040	976,040	1,952,077	9,621,677	-
Purchased Services	4,327,425	94,824	313,377	219,786	190,373	421,616	126,476	578,791	476,436	476,437	476,437	476,437	476,435	4,327,425	-
Supplies & Materials	1,414,224	81,346	110,080	95,251	110,594	84,817	44,334	16,017	174,357	174,357	174,357	174,357	174,357	1,414,224	-
Capital Outlay	18,870		7,799	11,250		7,113	19,950	0						46,112	27,242
Other Objects (inc. loan pmts)	401,150	8,574	287,292	8,274	909	1,023	2,262	29,102	12,743	12,744	12,744	12,744	12,739	401,150	-
Transfers	616,000												616,000	616,000	-
Contingency	1,000,000													0	(1,000,000)
<b>Total Expenditures</b>	<b>32,187,062</b>	<b>611,628</b>	<b>1,213,272</b>	<b>2,268,477</b>	<b>2,255,421</b>	<b>2,386,150</b>	<b>2,071,721</b>	<b>2,496,997</b>	<b>2,993,029</b>	<b>2,993,031</b>	<b>2,993,031</b>	<b>2,993,031</b>	<b>5,938,516</b>	<b>31,214,304</b>	<b>(972,758)</b>
<b>Monthly Fund Balance</b>	<b>0</b>	<b>6,667,517</b>	<b>181,822</b>	<b>(474,559)</b>	<b>(782,065)</b>	<b>8,997,880</b>	<b>(479,673)</b>	<b>(911,713)</b>	<b>(1,367,951)</b>	<b>(1,476,482)</b>	<b>(1,430,482)</b>	<b>(1,070,011)</b>	<b>(5,622,506)</b>	<b>2,231,777</b>	
<b>Accumulated Fund Balance</b>	<b>0</b>	<b>6,667,517</b>	<b>6,849,339</b>	<b>6,374,780</b>	<b>5,592,715</b>	<b>14,590,595</b>	<b>14,110,922</b>	<b>13,199,209</b>	<b>11,831,258</b>	<b>10,354,776</b>	<b>8,924,294</b>	<b>7,854,283</b>	<b>2,231,777</b>	<b>2,231,777</b>	
<b>% of Budgeted Resources</b>		22.62%	4.33%	5.57%	4.58%	35.37%	4.95%	4.93%	5.05%	4.71%	4.85%	5.97%	0.98%	103.91%	
<b>% of Budgeted Requirements</b>		1.90%	3.77%	7.05%	7.01%	7.41%	6.44%	7.76%	9.30%	9.30%	9.30%	9.30%	18.45%	96.98%	