

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

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

- Independent Certified Public Accountants were onsite September 19-23 for fiscal audit.
- Refer to the maintenance update for our progress on capital projects.

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

9/30/2022

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	47,870	102,130	150,000	-
1190 Penalties and Interest on Taxes	2,500	872	1,628	2,500	-
1500 Earnings on Investments	90,000	34,488	55,512	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	2,266	67,734	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	5,633,111	13,387,705	19,020,816	-
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&I Grant	-	-	-	-	-
4801 Fed Forest Fees	45,000	-	45,000	45,000	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-
Total Revenue	\$ 30,571,197	\$ 5,718,607	\$ 24,852,590	\$ 30,571,197	\$ -
5400 Beginning Fund Balance	5,414,770	5,000,000		5,000,000	(414,770)
TOTAL RESOURCES	\$ 35,985,967	\$ 10,718,607	\$ 24,852,590	\$ 35,571,197	\$ (414,770)

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 30,571,197
2023 Estimated Expenditures	30,023,534
91% of CY Anticipated Expenses	
Revenues Over (Under) Expenditures	547,663
Beginning Fund Balance	5,000,000
Projected Ending Fund Balance	5,547,663
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

9/30/2022

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,102,556	\$ 916,162	\$ 1,192,903	\$ 993,471
Center 001: Transfers	816,000	-	-	816,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	1,253,115	86,528	906,231	260,356
Center 003: Maintenance	1,609,922	333,393	436,676	839,853
Center 004: Special Education	1,540,619	548,526	273,838	718,255
Center 103: Irrigon Elementary	2,766,988	305,964	1,338,817	1,122,207
Center 104: A.C. Houghton Elementary	3,197,470	350,213	1,501,341	1,345,916
Center 105: Windy River Elementary	2,834,629	385,067	1,432,340	1,017,222
Center 108: Sam Boardman Elementary	4,125,431	500,703	2,122,219	1,502,509
Center 110: Heppner Elementary	2,200,145	245,785	964,486	989,874
Center 150: Irrigon Jr/Sr High School	4,102,896	449,280	1,942,531	1,711,085
Center 604: Heppner Jr/Sr High School	2,741,445	250,444	1,268,838	1,222,163
Center 612: Riverside Jr/Sr High School	4,694,751	514,288	2,243,372	1,937,091
Total Expenditures	34,985,967	4,886,373	15,623,592	14,476,002
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 4,886,373	\$ 15,623,592	\$ 15,476,002

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 20,822,994	\$ 2,161,617	\$ 10,121,755	\$ 8,539,622
2000 Support Services	13,294,973	2,724,756	5,501,837	5,068,380
5000 Debt Service	868,000	-	-	868,000
5000 Transfer of Funds	-	-	-	-
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 4,886,373	\$ 15,623,592	\$ 15,476,002

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 16,647,301	\$ 1,917,165	\$ 13,152,198	\$ 1,577,938
200 Payroll Taxes & Benefits	10,624,559	1,052,759	3,167	9,568,633
300 Purchased Services	4,479,389	660,443	2,140,642	1,678,304
400 Supplies and Materials	1,766,983	850,113	228,522	688,348
500 Capital Outlay	250,685	68,200	98,506	83,979
600 Other Objects	401,050	337,693	557	62,800
61X Debt Service	-	-	-	-
700 Interfund Transfers	816,000	-	-	816,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 35,985,967	\$ 4,886,373	\$ 15,623,592	\$ 15,476,002

Morrow County School District - 2022-2023

9/30/2022

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	656,745	270,316	36,726	349,703
202	Title 1 C Migrant Education	125,442	35,126	5,647	84,669
203	Title III English Language Acquisition	109,564	19,199	10,258	80,107
204	IDEA	254,346	8,771	13,922	231,653
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	147,000	-	4,000	143,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	450,000	7,540	-	442,460
215	Measure 99 & Summer School	765,500	3,312	338,750	423,438
216	ESSA D&SI - PPD District Engagement	166,142	87,753	10,977	67,412
217	Title II A Teacher Quality	61,027	31,790	3,519	25,718
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	650,063	319,546	57,895	272,622
220	IHS Donations/ Mini Grants	25,000	-	-	25,000
221	HJSH Donations/Mini-Grants	25,000	1,269	-	23,731
222	RJSH Donations/Mini-Grants	60,000	15,144	-	44,856
223	Food Service	1,732,203	1,019,671	79,729	632,803
226	ESSER 2 & 3	5,100,000	2,799,411	459,864	1,840,725
230	Co-Curricular Activities	1,182,468	396,402	59,456	726,610
235	Student Body Funds	852,000	-	15,387	836,613
240	Early Retiree Benefits	365,000	-	35,395	329,605
251	SIA	2,156,365	815,888	122,332	1,218,145
255	Morrow Education Foundation	2,358,332	-	-	2,358,332
256	WheatRidge STEAM/STEM Grant	1,207,420	231,039	43,391	932,990
260	Technology fund	575,000	236,182	59,388	279,430
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	725,482	609,522	2,489,996
	Total Expenditures	\$ 26,605,256	\$ 7,023,841	\$ 1,966,158	\$ 17,515,257

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	36,726	(36,726)
202	Title 1 C Migrant Education	-	-	5,647	(5,647)
203	Title III English Language Acquisition	-	473	10,258	(9,785)
204	IDEA	-	-	13,922	(13,922)
206	Title IV	-	-	-	-
208	GEAR UP Grant	144,800	-	4,000	140,800
212	Miscellaneous Grants	280,280	1,545	-	281,825
215	Measure 99 & Summer School	-	-	338,750	(338,750)
216	ESSA D&SI - PPD District Engagement	-	-	10,977	(10,977)
217	Title II A Teacher Quality	-	-	3,519	(3,519)
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	57,895	(57,895)
220	IHS Donations/ Mini Grants	2,725	-	-	2,725
221	HJSH Donations/Mini-Grants	77,580	16,532	-	94,112
222	RJSH Donations/Mini-Grants	2,805	8,424	-	11,229
223	Food Service	1,037,567	137	79,729	957,975
226	ESSER 2 & 3	-	-	459,864	(459,864)
230	Co-Curricular Activities	85,825	-	59,456	26,369
235	Student Body Funds	317,532	13,469	15,387	315,614
240	Early Retiree Benefits	-	12,559	35,395	(22,836)
251	SIA	-	-	122,332	(122,332)
255	Morrow Education Foundation	1,385,525	-	-	1,385,525
256	WheatRidge STEAM/STEM Grant	-	-	43,391	(43,391)
260	Technology fund	134,609	-	59,388	75,221
299	PERS Reserve	1,448,889	209,612	-	1,658,501
301	Debt Service: 2nd Bond Levy	368,945	65	-	369,010
302	Debt Service: PERS Bond	21,146	858,554	-	879,700
450	Capital Project Fund	3,620,293	244,376	609,522	3,255,147
	Total Resources	\$ 8,928,521	\$ 1,365,746	\$ 1,966,158	8,328,109

GENERAL FUND

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual 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													10,000,000	-
Prior Year Taxes	150,000													117,870	(32,130)
Interest on Taxes	2,500		2,759	45,111	9,000	22,000	2,500	12,000	6,000	6,500	15,000	0	12,000	2,834	334
Earnings on Investments	90,000	0	11	881	11	369	784	13	11	185	8,182	8,182	600	118,251	28,251
Contributions & Donations from Private	130,000			10,500	8,182	8,182	8,182	8,182	8,182	8,182	8,182	8,182	130,000	130,000	-
Services Provided Other Districts	100,000													100,000	-
Recovery of Prior Yrs Expenditures	60,000													60,000	-
Medicaid Reimbursement	200,000				2,000	200	50,000	50,000			1,648	6,152	0	200,000	-
Miscellaneous	70,000	1,265	1,266	1,000	10	1,992		600	1,025	250		35	51,854	59,298	(10,702)
County School Funds	30,000			0	97	28,050	184	287		200		0	919	29,737	(263)
Revenue in Lieu of Taxes	195,000			0	181,296	2,583	1,726			6,300			773	192,618	(2,382)
State School Support Fund	19,020,816	2,825,604	4,229,358	1,403,753	1,400,000	1,700,000	1,500,000	1,400,000	1,700,000	1,500,000	1,800,000	1,870,000		21,328,715	2,307,899
Reconciliation of 2020-21															-
Common School Fund	250,000							125,000					125,000	250,000	-
Restricted Grants in Aid	194,881			0						16,500			190,023	190,023	(4,858)
Restricted behair IRS Interest OSCB	33,000												16,500	33,000	-
IDEA Reauthorization Implementation														0	-
Special Ed SPR&I Grant														0	-
Federal Forest Fees	45,000												45,000	45,000	-
Transfers	0													0	-
Total Revenue	30,571,197	2,826,870	4,267,509	1,461,225	1,600,585	11,463,376	1,623,376	1,656,082	1,735,218	1,683,117	1,824,830	1,934,369	780,791	32,857,346	2,286,149
Beginning Fund Balance	5,414,770	5,000,000												5,000,000	(414,770)
Total Resources	35,985,967	7,826,870	4,267,509	1,461,225	1,600,585	11,463,376	1,623,376	1,656,082	1,735,218	1,683,117	1,824,830	1,934,369	780,791	37,857,346	1,871,379
REQUIREMENTS															
Salaries	\$ 16,647,301	\$ 298,130	356,517	1,262,518	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,299,171	3,500,000	15,816,336	(830,965)
Benefits	10,624,559	155,665	180,305	706,461	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	2,186,188	10,039,620	(585,939)
Purchased Services	4,479,589	92,048	311,332	257,063	300,000	421,616	126,476	578,791	260,458	400,000	400,000	500,000	600,000	4,247,784	(231,805)
Supplies & Materials	1,765,983	83,578	671,129	95,410	150,000	150,000	150,000	150,000	150,000	150,000	150,000	183,405	150,000	2,233,518	466,535
Capital Outlay	250,685	44,250	10,471	13,479	100,000	7,113	19,950	54,421			5,902			255,586	4,901
Other Objects (inc. loan pmnts)	401,050	4,695	330,865	2,100	909	1,023	2,262	29,102	1,533	-32,825	60,000	1,486		401,050	-
Transfers														0	(816,000)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	35,985,967	678,367	1,870,615	2,337,031	2,700,909	2,729,752	2,448,688	2,962,314	2,561,991	2,687,075	2,765,902	2,834,062	6,436,188	32,982,884	(2,983,073)
Monthly Fund Balance	0	7,148,503	2,396,894	(875,806)	(1,100,324)	8,733,624	(825,312)	(1,306,232)	(826,773)	(983,958)	(941,072)	(899,593)	(5,655,397)	4,864,452	
Accumulated Fund Balance	0	7,148,503	9,545,397	8,669,591	7,569,257	16,302,891	15,477,578	14,171,346	13,344,573	12,360,615	11,419,543	10,519,850	4,864,452	4,864,452	
% of Budgeted Resources		21.75%	11.86%	4.06%	4.45%	31.86%	4.51%	4.60%	4.82%	4.88%	5.07%	5.38%	2.17%	105.20%	
% of Budgeted Requirements		1.89%	5.20%	6.49%	7.51%	7.59%	6.80%	8.23%	7.12%	7.41%	7.69%	7.88%	17.89%	91.68%	