

**Morrow County School District**  
**Financial Report Discussion**  
**7/1/2022 - 11/30/2022**

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

The District has received a majority of its property tax revenue for the year in November.

Expenditures

Capital Project Fund

There has been some exciting activity in the capital project fund. Donations to the school district have made possible installation of a wood gym floor at Sam Boardman, a baseball hitting facility at HJSHS, and a track at IJSHS. Below are details on the funding and costs of these projects.

Project	Cost to Date	Donations	Donors
Gym Floor SBE	\$ 151,333	\$ 150,000	Boardman Community Development Association
HJSHS Baseball	\$ 310,915	\$ 272,177	Howard and Beth Bryant Foundation, Confederated Tribes of the Umatilla Reservation, Willow Creek Valley Economic Development
IJSHS Track	\$ 798,514	\$ 647,055	City of Irrigon-CREZ, MCSD-Community Impact Grant, Morrow County Unified Recreation District, Columbia River Technologies, Confederated Tribes of the Umatilla Reservation

Encumbrances

The majority of the encumbrance balance is related to future payroll costs in the general fund. In the special funds the largest amount encumbered is in the ESSER fund and is mostly for HVAC upgrades. The Food Service fund encumbrance is for the food service contract and payroll. The remaining amounts in the special funds are mostly payroll related.

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

11/30/2022

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 10,000,000	\$ 11,890,388	\$ -	\$ 11,890,388	\$ 1,890,388
1112 Prior Years' Levy*	150,000	70,301	79,699	150,000	-
1190 Penalties and Interest on Taxes	2,500	336	2,164	2,500	-
1500 Earnings on Investments	90,000	107,352	100,000	207,352	117,352
1920 Donations	130,000	3,850	126,150	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	14,930	55,070	70,000	-
1992 Medicaid Reimbursement	200,000	-	200,000	200,000	-
2101 County School Fund	30,000	4,125	25,875	30,000	-
2800 Revenue in Lieu of Taxes	195,000	211,879	(16,879)	195,000	-
3101 State School Support Fund*	19,020,816	8,440,618	10,580,198	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	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 30,571,197</b>	<b>\$ 20,743,779</b>	<b>\$ 11,835,158</b>	<b>\$ 32,578,937</b>	<b>\$ 2,007,740</b>
5400 Beginning Fund Balance	5,414,770	5,000,000		5,000,000	(414,770)
<b>TOTAL RESOURCES</b>	<b>\$ 35,985,967</b>	<b>\$ 25,743,779</b>	<b>\$ 11,835,158</b>	<b>\$ 37,578,937</b>	<b>\$ 1,592,970</b>

\* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 32,578,937
2023 Estimated Expenditures	<u>29,331,174</u>
91% of CY Anticipated Expenses	
Revenues Over (Under) Expenditures	3,247,763
Beginning Fund Balance	<u>5,000,000</u>
Projected Ending Fund Balance	<u><u>8,247,763</u></u>
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

11/30/2022

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,102,556	\$ 1,270,102	\$ 1,301,070	\$ 531,384
Center 001: Transfers	816,000	-	-	816,000
Center 001: Debt Service	-	-	868,000	(868,000)
Center 002: Transportation	1,253,115	393,897	559,160	300,058
Center 003: Maintenance	1,609,922	574,821	450,527	584,574
Center 004: Special Education	1,540,619	462,045	727,498	351,076
Center 103: Irrigon Elementary	2,766,988	661,905	1,666,671	438,412
Center 104: A.C. Houghton Elementary	3,197,470	774,133	1,882,994	540,343
Center 105: Windy River Elementary	2,834,629	744,120	1,708,976	381,533
Center 108: Sam Boardman Elementary	4,125,431	1,074,101	2,664,465	386,865
Center 110: Heppner Elementary	2,200,145	543,949	1,251,666	404,530
Center 150: Irrigon Jr/Sr High School	4,102,896	1,025,368	2,381,957	695,571
Center 604: Heppner Jr/Sr High School	2,741,445	626,731	1,543,413	571,301
Center 612: Riverside Jr/Sr High School	4,694,751	1,217,628	2,785,487	691,636
<b>Total Expenditures</b>	<b>34,985,967</b>	<b>9,368,800</b>	<b>19,791,884</b>	<b>5,825,283</b>
Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 35,985,967</b>	<b>\$ 9,368,800</b>	<b>\$ 19,791,884</b>	<b>\$ 6,825,283</b>

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 20,822,994	\$ 4,839,638	\$ 12,909,426	\$ 3,073,930
2000 Support Services	13,294,973	4,529,162	6,014,458	2,751,353
5000 Debt Service	868,000	-	868,000	-
5000 Transfer of Funds	-	-	-	-
6000 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 35,985,967</b>	<b>\$ 9,368,800</b>	<b>\$ 19,791,884</b>	<b>\$ 6,825,283</b>

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 16,647,301	\$ 4,497,992	\$ 10,774,480	\$ 1,374,829
200 Payroll Taxes & Benefits	10,624,559	2,450,702	5,911,715	2,262,142
300 Purchased Services	4,479,389	1,338,918	1,992,448	1,148,023
400 Supplies and Materials	1,766,983	639,368	154,964	972,651
500 Capital Outlay	250,685	99,690	89,009	61,986
600 Other Objects	401,050	342,130	1,268	57,652
61X Debt Service	-	-	868,000	(868,000)
700 Interfund Transfers	816,000	-	-	816,000
800 Contingency	1,000,000	-	-	1,000,000
<b>TOTAL</b>	<b>\$ 35,985,967</b>	<b>\$ 9,368,800</b>	<b>\$ 19,791,884</b>	<b>\$ 6,825,283</b>

Morrow County School District - 2022-2023

11/30/2022

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	656,745	349,928	115,593	191,224
202	Title 1 C Migrant Education	125,442	52,917	17,748	54,777
203	Title III English Language Acquisition	109,564	27,815	10,342	71,407
204	IDEA	254,346	1,523	23,809	229,014
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	147,000	-	9,000	138,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	450,000	8,008	15,377	426,615
215	Measure 99 & Summer School	765,500	730	575,516	189,254
216	ESSA D&SI - PPD District Engagement	166,142	98,786	35,034	32,322
217	Title II A Teacher Quality	61,027	33,747	13,211	14,069
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	650,063	407,029	150,985	92,049
220	IHS Donations/ Mini Grants	25,000	400	-	24,600
221	HJSH Donations/Mini-Grants	25,000	8,865	4,945	11,190
222	RJSH Donations/Mini-Grants	60,000	3,388	14,386	42,226
223	Food Service	1,732,203	912,644	362,508	457,051
226	ESSER 2 & 3	5,100,000	2,750,455	686,373	1,663,172
230	Co-Curricular Activities	1,182,468	298,867	336,807	546,794
235	Student Body Funds	852,000	-	20,389	831,611
240	Early Retiree Benefits	365,000	-	65,521	299,479
251	SIA	2,156,365	1,134,244	937,402	84,719
255	Morrow Education Foundation	2,358,332	-	154	2,358,178
256	WheatRidge STEAM/STEM Grant	1,207,420	269,329	118,880	819,211
260	Technology fund	575,000	46,126	123,963	404,911
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	521,935	1,234,114	2,068,951
	<b>Total Expenditures</b>	<b>\$ 26,505,256</b>	<b>\$ 6,926,736</b>	<b>\$ 4,872,057</b>	<b>\$ 14,706,463</b>

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	36,726	115,593	(78,867)
202	Title 1 C Migrant Education	-	5,647	17,748	(12,101)
203	Title III English Language Acquisition	-	10,731	10,342	389
204	IDEA	-	-	23,809	(23,809)
206	Title IV	-	-	-	-
208	GEAR UP Grant	144,800	-	9,000	135,800
212	Miscellaneous Grants	280,280	12,274	15,377	277,177
215	Measure 99 & Summer School	-	49,957	575,516	(525,559)
216	ESSA D&SI - PPD District Engagement	-	13,081	35,034	(21,953)
217	Title II A Teacher Quality	-	-	13,211	(13,211)
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	150,985	(150,985)
220	IHS Donations/ Mini Grants	2,725	20,000	-	22,725
221	HJSH Donations/Mini-Grants	77,580	20,732	4,945	93,367
222	RJSH Donations/Mini-Grants	2,805	14,424	14,386	2,843
223	Food Service	1,037,567	405,345	362,508	1,080,404
226	ESSER 2 & 3	-	-	686,373	(686,373)
230	Co-Curricular Activities	85,825	-	336,807	(250,982)
235	Student Body Funds	317,532	28,965	20,389	326,108
240	Early Retiree Benefits	-	28,439	65,521	(37,082)
251	SIA	-	544,622	937,402	(392,780)
255	Morrow Education Foundation	1,385,525	-	154	1,385,371
256	WheatRidge STEAM/STEM Grant	-	509,707	118,880	390,827
260	Technology fund	134,609	26,957	123,963	37,603
299	PERS Reserve	1,448,889	480,095	-	1,928,984
301	Debt Service: 2nd Bond Levy	368,945	65	-	369,010
302	Debt Service: PERS Bond	21,146	1,393,126	-	1,414,272
450	Capital Project Fund	3,620,293	244,376	1,234,114	2,630,555
	<b>Total Resources</b>	<b>\$ 8,928,521</b>	<b>\$ 3,845,269</b>	<b>\$ 4,872,057</b>	<b>7,901,733</b>

MORROW COUNTY SCHOOL DISTRICT  
 GENERAL FUND  
 Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Actual JULY	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Overr(Under)
Current Year Taxes	\$ 10,000,000					11,890,388	60,000	60,000	20,000	145,000	15,000			12,190,388	2,190,388
Prior Year Taxes	150,000					14,120	2,500	12,000	6,000	6,500		0	12,000	145,990	(4,010)
Interest on Taxes	2,500	2,759	45,111	45,000		236	784	13	11	185			600	2,701	201
Earnings on Investments	90,000	0	34,115	19,000	21,000	31,442	8,182	8,182	8,182	8,182	8,182	8,182	8,182	162,830	72,830
Contributions & Donations from Private	130,000					3,850	8,182	8,182	8,182	8,182	8,182	8,182	8,182	133,850	3,850
Services Provided Other Districts	100,000						50,000					50,000	130,000	100,000	-
Recovery of Prior Yrs Expenditures	60,000					0	50,000			1,648		6,152	0	58,000	(2,000)
Medicaid Reimbursement	200,000	1,266	1,000	12,483		180	600	1,025		250		35	200,000	200,000	-
Miscellaneous	70,000					0	0	0	0	200		0	51,854	69,959	(41)
County School Funds	30,000					4,067	184	287		200			919	5,657	(24,343)
Revenue in Lieu of Taxes	195,000					172,994	1,726			6,900			713	181,733	(13,267)
State School Support Fund	19,020,816	2,825,604	1,403,753	1,403,753	1,403,753	1,403,753	1,500,000	1,400,000	1,700,000	1,500,000	1,800,000	1,870,000		18,210,618	(810,200)
Reconciliation of 2020-21	250,000							125,000							
Common School Fund	194,881														
Restricted Grants in Aid	33,000									16,500				33,000	-
Restricted behalf IRS Interest QSCB															
IDEA Reauthorization Implementation															
Special Ed SPR&I Grant															
Federal Forest Fees	45,000												45,000	45,000	0
Transfers	0														
Total Revenue	30,571,197	2,826,870	1,441,904	1,469,725	1,482,236	13,521,230	1,623,376	1,656,082	1,735,218	1,683,717	1,824,830	1,934,369	780,791	31,979,747	1,408,550
Beginning Fund Balance	5,414,770													5,000,000	(414,770)
Total Resources	35,985,967	7,826,870	1,441,904	1,469,725	1,482,236	13,521,230	1,623,376	1,656,082	1,735,218	1,683,717	1,824,830	1,934,369	780,791	36,979,747	993,780
<b>REQUIREMENTS</b>															
Salaries	\$ 16,647,301	298,130	356,517	1,262,518	1,346,947	1,307,720	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,299,171	3,500,000	15,871,003	(776,298)
Benefits	10,624,559	155,666	190,305	706,461	735,212	722,644	850,000	850,000	850,000	850,000	850,000	850,000	2,786,788	9,796,476	(828,083)
Purchased Services	4,479,389	92,048	311,332	257,063	417,960	316,242	126,476	578,791	260,458	400,000	400,000	500,000	600,000	4,260,370	(219,019)
Supplies & Materials	1,766,983	83,578	227,125	95,410	135,399	96,281	150,000	150,000	150,000	150,000	150,000	183,405	150,000	1,723,198	(43,785)
Capital Outlay	250,665	44,250	10,471	13,479	0	31,489	19,950	54,421			5,902			179,962	(70,723)
Other Objects (inc. loan prmts)	401,050	4,695	330,865	2,100	2,600	1,827	2,262	29,102	1,533	-35,420	60,000	1,486		401,050	-
Transfers	816,000													0	(816,000)
Contingency	1,000,000													0	(1,000,000)
Total Expenditures	35,985,967	678,367	1,426,615	2,337,031	2,538,118	2,478,203	2,448,688	2,962,314	2,581,991	2,664,580	2,765,902	2,834,062	6,436,188	32,232,059	(3,753,900)
Monthly Fund Balance	0	7,148,503	15,289	(867,306)	(1,155,882)	11,043,027	(825,312)	(1,306,232)	(826,773)	(981,463)	(941,072)	(699,693)	(5,655,397)	4,747,688	
Accumulated Fund Balance	0	7,148,503	7,163,792	6,296,486	5,140,604	16,183,631	15,358,319	14,052,087	13,225,314	12,243,850	11,302,778	10,403,085	4,747,688	4,747,688	
% of Budgeted Resources		21.75%	4.01%	4.08%	4.12%	37.57%	4.51%	4.60%	4.82%	4.68%	5.07%	5.38%	2.17%	102.76%	
% of Budgeted Requirements		1.89%	3.95%	6.45%	7.33%	6.89%	6.80%	8.23%	7.12%	7.40%	7.69%	7.86%	17.89%	89.57%	