Morrow County School District
Financial Report Discussion
7/1/2025 - 8/31/2025

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.

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 $104,622.

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.

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

8/31/2025

Statement of 2025-26 Anticipated Revenue

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	$ 14,000,000	$ -	14,000,000.00	$ 14,000,000	$ -
1112 Prior Years' Levy*	$ 100,000	-	100,000.00	100,000	-
1190 Penalties and Interest on Taxes	$ 5,000	-	5,000.00	5,000	-
1500 Earnings on Investments	$ 625,000	104,622	520,378.00	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	1,375	98,625.00	100,000	-
1992 Medicaid Reimbursement	$ 200,000	5,000	195,000.00	200,000	-
2101 County School Fund	$ 30,000	-	30,000.00	30,000	-
2102 Education Service District Apportionem	$ 100,000	-	100,000.00	100,000	-
2800 Revenue in Lieu of Taxes	$ 330,000	-	330,000.00	330,000	-
3101 State School Support Fund*	$ 19,802,225	4,972,642	14,829,583.00	19,802,225	-
2025 Small High School Grant			-		-
2024 BSSF Estimated Reconciliation			-	-	-
2024 Small High School Reconciliation			-	-	-
3103 Common School Fund*	$ 320,000	-	320,000.00	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**	**$ 5,083,639**	**$ 30,913,586**	**$ 35,997,225**	**$ -**
5400 Beginning Fund Balance	5,000,000	5,000,000		5,000,000	-
TOTAL RESOURCES	**$ 40,997,225**	**$ 10,083,639**	**$ 30,913,586**	**$ 40,997,225**	**$ -**

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	$ 35,997,225
FYE 2026 Estimated Expenditures	35,904,805
Revenues Over (Under) Expenditures	92,420
Beginning Fund Balance	5,000,000
Projected Ending Fund Balance	5,092,420
Unappropriated Ending Fund Balance	$ -

State School Fund Estimates

June 16, 2025 BSSF Estimate	$ 19,890,570
Difference	$ 88,345

Most current estimate is based on 2,986 ADMw

Morrow County School District 8/31/2025

STATEMENT OF 2025-26 ANTICIPATED EXPENDITURES

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	$ 3,393,795	$ 887,908	$ 1,106,473	$ 1,399,414
Center 001: Transfers	470,000	-	-	470,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	3,076	2,800,000	(431,961)
Center 003: Maintenance	2,188,702	198,746	477,359	1,512,597
Center 004: Special Education	1,672,897	261,303	339,804	1,071,790
Center 103: Irrigon Elementary	2,725,961	91,856	1,305,647	1,328,458
Center 104: A.C. Houghton Elementary	3,846,035	106,628	1,817,024	1,922,383
Center 105: Windy River Elementary	3,165,567	98,256	1,488,582	1,578,729
Center 108: Sam Boardman Elementary	4,563,568	154,268	2,343,506	2,065,794
Center 110: Heppner Elementary	2,538,405	84,501	1,432,068	1,021,836
Center 150: Irrigon Jr/Sr High School	4,570,836	168,700	2,258,554	2,143,582
Center 604: Heppner Jr/Sr High School	3,028,102	96,780	1,470,943	1,460,379
Center 612: Riverside Jr/Sr High School	5,462,242	172,584	2,605,545	2,684,113
Total Expenditures	**39,997,225**	**2,324,606**	**19,445,505**	**18,227,114**
Contingency	1,000,000	-	-	1,000,000
TOTAL	**$ 40,997,225**	**$ 2,324,606**	**$ 19,445,505**	**$ 19,227,114**

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	$ 23,351,015	$ 95,528	$ 11,097,006	$ 12,158,481
2000 Support Services	16,176,210	2,229,078	$ 8,348,499	5,598,633
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	470,000	-	-	470,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	**$ 40,997,225**	**$ 2,324,606**	**$ 19,445,505**	**$ 19,227,114**

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	$ 18,526,540	$ 799,683	$ 15,122,170	$ 2,604,687
200 Payroll Taxes & Benefits	12,471,718	470,714	79	12,000,925
300 Purchased Services	5,582,446	403,819	4,168,795	1,009,832
400 Supplies and Materials	2,093,777	167,777	141,818	1,784,182
500 Capital Outlay	337,600	28,000	12,255	297,345
600 Other Objects	515,144	454,613	388	60,143
61X Debt Service	-	-	-	-
700 Interfund Transfers	470,000	-	-	470,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	**$ 40,997,225**	**$ 2,324,606**	**$ 19,445,505**	**$ 19,227,114**

Morrow County School District - 2025-2026 8/31/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,626	371,442	-	307,184
202	Title 1 C Migrant Education	126,213	53,665	-	72,548
203	Title III English Language Acquisition	109,534	19,067	461	90,006
204	IDEA	284,329	33,452	40,067	210,810
206	Title IV	47,000	-	-	47,000
208	GEAR UP Grant	95,000	-	4,000	91,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	-	-	215,000
214	Early Literacy	404,881	179,704	-	225,177
215	Measure 99 & Summer School	772,488	-	176,397	596,091
217	Title II A Teacher Quality	106,198	66,120	-	40,078
218	Career Pathways Grants (CTE)	30,225	542	1,467	28,216
219	Measure 98 - High School Success	762,467	465,991	23,921	272,555
220	IHS Donations/ Mini Grants	75,000	20,422	304,704	(250,126)
221	HJSH Donations/Mini-Grants	130,000	-	-	130,000
222	RJSH Donations/Mini-Grants	75,000	791,311	15,256	(731,567)
223	Food Service	2,441,801	1,249,101	33,190	1,159,510
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,426,333	455,756	55,608	914,969
235	Student Body Funds	937,000	-	-	937,000
240	Early Retiree Benefits	200,000	-	6,119	193,881
251	SIA	2,651,328	1,082,246	81,776	1,487,306
255	Morrow Education Foundation	2,999,645	98,185	2,000	2,899,460
256	WheatRidge STEAM/STEM Grant	1,672,938	675,814	565	996,559
260	Technology fund	630,000	6,770	-	623,230
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	62,380,000	-	-	62,380,000
302	Debt Service: PERS Bond	2,185,000	-	200	2,184,800
450	Capital Project Fund	45,900,000	221,111	14,803	45,664,086
	Total Expenditures	**$ 128,784,895**	**$ 5,790,699**	**$ 760,534**	**$ 122,233,662**

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	-	-	461	(461)
204	IDEA	-	-	40,067	(40,067)
206	Title IV	-	-	-	-
208	GEAR UP Grant	106,303	890	4,000	103,193
212	Miscellaneous Grants	42,250	-	-	42,250
214	Early Literacy	-	-	-	-
215	Measure 99 & Summer School	-	-	176,397	(176,397)
217	Title II A Teacher Quality	-	-	-	-
218	Career Pathways Grants (CTE)	-	-	1,467	(1,467)
219	Measure 98	-	-	23,921	(23,921)
220	IHS Donations/ Mini Grants	347,514	4,750	304,704	47,560
221	HJSH Donations/Mini-Grants	107,497	20,450	-	127,947
222	RJSH Donations/Mini-Grants	-	44,250	15,256	28,994
223	Food Service	948,546	61,421	33,190	976,777
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	26,822	(45,000)	55,608	(73,786)
235	Student Body Funds	574,697	-	-	574,697
240	Early Retiree Benefits	-	3,070	6,119	(3,049)
251	SIA	6,361	-	81,776	(75,415)
255	Morrow Education Foundation	1,783,549	1,044,943	2,000	2,826,492
256	WheatRidge STEAM/STEM Grant	874,029	-	565	873,464
260	Technology fund	131,328	-	-	131,328
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	335,869	-	-	335,869
302	Debt Service: PERS Bond	51,340	-	200	51,140
450	Capital Project Fund	321,050	-	14,803	306,247
	Total Resources	**$ 7,106,044**	**$ 1,134,774**	**$ 760,534**	**7,480,284**

MORROW COUNTY SCHOOL DISTIRCT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2025-2026

SOURCE	BUDGET	Actual JULY	Actual AUG	Estimate SEP	Estimate OCT	Estimate NOV	Estimate DEC	Estimate JAN	Estimate FEB	Estimate MAR	Estimate APR	Estimate MAY	Estimate JUNE	TOTAL	Over/(Under)
Current Year Taxes	$ 14,000,000					13,398,062	78,566	134,418	66,235	217,854	22,984	30,389	2,500	13,951,008	(48,992)
Prior Year Taxes	100,000		0	0	6,285	27,549	1,660	7,439	13,578	6,606	32,624	2,375	10,000	108,116	8,116
Current Year's Local Option Tax	-											0	0	0	-
Interest on Taxes	5,000		0	28	5	72	193	13	150	10	80	6	1,210	1,767	(3,233)
Earnings on Investments	625,000	52,173	52,449	57,702	53,568	70,895	95,735	89,650	70,000	70,000	65,000	65,000	10,000	752,172	127,172
Contributions & Donations from Private	130,000					1,175			1,000			200	60,000	62,375	(67,625)
Services Provided Other Districts	100,000											0	90,000	90,000	(10,000)
Recovery of Prior Yrs Expenditures	60,000				0	0	0	0			0	0	0	0	(60,000)
Medicaid Reimbursement	200,000	5,000	0	5,000									175,000	185,000	(15,000)
Miscellaneous	100,000	1,375	0	-9,653	12,685	0	11,537	31,000	2,322	12,868	3,049	3,301	1,978	70,462	(29,538)
County School Funds	30,000		0	0	325	0	1	3		0		5	6	340	(29,660)
Education Service District Apportionmer	100,000						47,504								
Revenue in Lieu of Taxes	330,000		0	174	244,065	851	100,995	0		1,712		0	0	347,797	17,797
State School Support Fund	19,802,225	3,374,306	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	1,656,884	0	19,943,146	140,921
Small High School Grant														0	-
Reconciliation of 2020-21									0			-		-	-
Common School Fund	320,000						0	144,139	0				144,000	288,139	(31,861)
Restricted Grants in Aid (State)												0	-	0	-
Restricted Grants in Aid	50,000			0	40,000		0	6,620	6,925		0	0	-	53,545.00	3,545
Restricted behalf IRS interst QSCB	-					0				0				0	-
IDEA Reauthorization Implementation	-													0	-
Special Ed SPR&I Grant	-													0	-
Federal Forest Fees	45,000											45,000		45,000	-
Transfers	0													0	-
Total Revenue	35,997,225	3,432,854	1,709,333	1,710,135	2,013,817	15,155,488	1,993,075	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,694	35,898,867	(98,358)
Beginning Fund Balance	5,000,000	5,000,000												5,000,000	-
Total Resources	40,997,225	8,432,854	1,709,333	1,710,135	2,013,817	15,155,488	1,993,075	2,070,166	1,817,094	1,965,934	1,780,621	1,803,160	494,694	40,898,867	(98,358)
REQUIREMENTS															
Salaries	$ 18,526,540	$ 393,964	441,751	1,409,923	1,507,683	1,440,486	1,423,291	1,438,576	1,459,675	1,428,049	1,413,377	1,569,847	3,673,716	17,526,498	(1,000,042)
Benefits	12,471,718	247,424	251,830	931,570	961,711	937,917	930,781	932,757	940,919	925,729	934,263	980,008	2,476,367	11,511,246	(960,472)
Purchased Services	5,582,446	62,214	343,961	214,736	424,425	404,136	320,520	347,043	331,869	301,339	406,951	403,085	579,030	4,084,273	(1,498,173)
Supplies & Materials	2,093,777	125,378	66,601	107,396	133,567	276,058	36,760	37,166	30,480	27,438	32,881	98,452	40,458	1,014,542	(1,079,235)
Capital Outlay	337,600	302,711	17,350	0	7,758	0	0	17,388	0	0	23,475	0	0	379,554	41,954
Other Objects (inc. loan pmts)	515,144	12,080	442,733	6,279	(58)	6,723	744	11,240	980	2,844	18,305	0	630,393	1,121,470	606,326
Transfers	470,000	0										11,480	255,742	267,222	(202,778)
Contingency	1,000,000	0												0	(1,000,000)
Total Expenditures	40,997,225	1,143,771	1,564,226	2,669,904	3,035,086	3,065,320	2,712,096	2,784,170	2,763,923	2,685,399	2,829,252	3,062,872	7,655,706	35,904,805	(5,092,420)
Monthly Fund Balance	0	7,289,083	145,107	(959,769)	(1,021,269)	12,090,168	(719,021)	(714,004)	(946,829)	(719,465)	(1,048,631)	(1,259,712)	(7,161,012)	4,994,062	
Accumulated Fund Balance	0	5,000,000	5,145,107	4,185,338	3,164,069	15,254,237	14,535,216	13,821,212	12,874,383	12,154,918	11,106,287	9,846,575	2,685,563	4,994,062	
% of Budgeted Resources		20.57%	4.17%	4.17%	4.91%	36.97%	4.86%	5.05%	4.43%	4.80%	4.34%	4.40%	1.21%	99.76%	
% of Budgeted Requirements		2.79%	3.82%	6.51%	7.40%	7.48%	6.62%	6.79%	6.74%	6.55%	6.90%	7.47%	18.67%	87.58%	