

Morrow County School District General Fund
Statement of 2026-27 Anticipated Revenue

8/31/2026

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	\$ 14,900,000	\$ -	14,900,000.00	\$ 14,900,000	\$ -
1112 Prior Years' Levy*	\$ 100,000	-	100,000.00	100,000	-
1190 Penalties and Interest on Taxes	\$ 5,000	9	4,991.00	5,000	-
1500 Earnings on Investments	\$ 625,000	94,199	530,801.00	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	27,042	72,958.00	100,000	-
1992 Medicaid Reimbursement	\$ 200,000	-	200,000.00	200,000	-
2101 County School Fund	\$ 30,000	-	30,000.00	30,000	-
2102 Education Service District Apportionment	\$ 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*	\$ 19,323,597	5,051,917	14,271,680.00	18,823,597	(500,000.00)
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	\$ 36,418,597	\$ 5,173,167	\$ 31,245,430	\$ 35,918,597	\$ (500,000)
5400 Beginning Fund Balance	5,000,000	6,500,000		6,500,000	1,500,000
TOTAL RESOURCES	\$ 41,418,597	\$ 11,673,167	\$ 31,245,430	\$ 42,418,597	\$ 1,000,000

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	\$ 35,918,597
FYE 2026 Estimated Expenditures	<u>34,281,805</u>
Revenues Over (Under) Expenditures	1,636,792
Beginning Fund Balance	<u>6,500,000</u>
Projected Ending Fund Balance	<u>8,136,792</u>
Unappropriated Ending Fund Balance	\$ -

State School Fund Estimates

June 15, 2026 BSSF Estimate \$ 20,207,665

Difference \$ 884,068

Most current estimate is based on 2,986 ADMw

Morrow County School District
STATEMENT OF 2026-27 ANTICIPATED EXPENDITURES

8/31/2026

Building Detail	Budget	YTD Expenditures	Encumbrances	Free Balance
Center 001: District Office	\$ 3,574,415	\$ 1,051,251	\$ 1,173,574	\$ 1,349,590
Center 001: Transfers	570,000	-	-	570,000
Center 001: Debt Service	-	-	-	-
Center 002: Transportation	2,371,115	-	2,810,000	(438,885)
Center 003: Maintenance	2,008,808	170,913	488,090	1,349,805
Center 004: Special Education	1,694,515	324,530	278,867	1,091,118
Center 103: Irrigon Elementary	2,728,882	88,133	1,311,250	1,329,499
Center 104: A.C. Houghton Elementary	3,869,979	124,448	1,805,451	1,940,080
Center 105: Windy River Elementary	3,159,448	99,995	1,511,580	1,547,873
Center 108: Sam Boardman Elementary	4,678,402	142,560	2,328,710	2,207,132
Center 110: Heppner Elementary	2,794,380	76,958	1,421,529	1,295,893
Center 150: Irrigon Jr/Sr High School	4,653,086	164,813	2,377,919	2,110,354
Center 604: Heppner Jr/Sr High School	2,939,983	97,443	1,507,160	1,335,380
Center 612: Riverside Jr/Sr High School	5,375,584	187,302	2,705,242	2,483,040
Total Expenditures	40,418,597	2,528,346	19,719,372	18,170,879
Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 41,418,597	\$ 2,528,346	\$ 19,719,372	\$ 19,170,879

FUNCTION	Budget	YTD Expenditures	Encumbrances	Free Balance
1000 Instructional Services	\$ 23,431,757	\$ 109,725	\$ 11,338,201	\$ 11,983,830
2000 Support Services	16,416,840	2,418,621	\$ 8,381,171	5,617,048
5000 Debt Service	-	-	-	-
5000 Transfer of Funds	570,000	-	-	570,000
6000 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 41,418,597	\$ 2,528,346	\$ 19,719,372	\$ 19,170,879

OBJECTS	Budget	YTD Expenditures	Encumbrances	Free Balance
100 Salaries	\$ 18,059,061	\$ 791,361	\$ 15,560,313	\$ 1,707,387
200 Payroll Taxes & Benefits	13,322,119	476,893	-	12,845,226
300 Purchased Services	5,597,511	476,896	3,948,305	1,172,310
400 Supplies and Materials	2,084,462	150,402	173,739	1,760,321
500 Capital Outlay	230,300	82,780	36,760	110,760
600 Other Objects	555,144	550,014	255	4,875
61X Debt Service	-	-	-	-
700 Interfund Transfers	570,000	-	-	570,000
800 Contingency	1,000,000	-	-	1,000,000
TOTAL	\$ 41,418,597	\$ 2,528,346	\$ 19,719,372	\$ 19,170,879

Morrow County School District - 2026-2027

8/31/2026

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1 A	678,696	357,307	4,500	316,889
202	Title 1 C Migrant Education	126,213	121,517	-	4,696
203	Title III English Language Acquisition	80,091	19,636	2,558	57,897
204	IDEA	284,329	53,123	38,217	192,989
206	Title IV	47,000	-	17,725	29,275
208	GEAR UP Grant	80,000	-	2,000	78,000
209	Title VI Rural Schools	-	-	-	-
212	Miscellaneous Grants	215,000	-	-	215,000
214	Early Literacy	195,000	188,556	19,781	(13,337)
215	Measure 99 & Summer School	367,488	1,122	281,753	84,613
217	Title II A Teacher Quality	69,113	44,960	-	24,153
218	Career Pathways Grants (CTE)	30,225	-	-	30,225
219	Measure 98 - High School Success	733,687	423,594	6,953	303,140
220	IHS Donations/ Mini Grants	75,000	600	(483)	74,883
221	HJSH Donations/Mini-Grants	130,000	250	-	129,750
222	RJSH Donations/Mini-Grants	75,000	3,282	11,000	60,718
223	Food Service	2,406,801	1,266,885	36,898	1,103,018
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	1,526,333	451,345	49,014	1,025,974
235	Student Body Funds	937,000	-	-	937,000
240	Early Retiree Benefits	200,000	-	8,192	191,808
251	SIA	2,445,530	1,402,558	221,240	821,732
255	Morrow Education Foundation	2,999,645	249,000	200,349	2,550,296
256	WheatRidge STEAM/STEM Grant	1,023,326	670,979	390	351,957
260	Technology fund	630,000	22	-	629,978
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	61,855,000	-	-	61,855,000
302	Debt Service: PERS Bond	2,150,000	-	-	2,150,000
450	Capital Project Fund	51,232,750	4,631,795	129,111	46,471,844
	Total Expenditures	\$ 132,042,116	\$ 9,886,531	\$ 1,029,198	\$ 121,126,387

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1 A	-	-	4,500	(4,500)
202	Title 1 C Migrant Education	-	-	-	-
203	Title III English Language Acquisition	-	-	2,558	(2,558)
204	IDEA	-	-	38,217	(38,217)
206	Title IV	-	-	17,725	(17,725)
208	GEAR UP Grant	93,666	-	2,000	91,666
212	Miscellaneous Grants	42,743	-	-	42,743
214	Early Literacy	-	-	19,781	(19,781)
215	Measure 99 & Summer School	-	1,681	281,753	(280,072)
217	Title II A Teacher Quality	-	-	-	-
218	Career Pathways Grants (CTE)	-	-	-	-
219	Measure 98	-	-	6,953	(6,953)
220	IHS Donations/ Mini Grants	25,353	-	(483)	25,836
221	HJSH Donations/Mini-Grants	138,661	10,508	-	149,169
222	RJSH Donations/Mini-Grants	19,745	11,000	11,000	19,745
223	Food Service	763,535	26,903	36,898	753,540
226	ESSER 2 & 3	-	-	-	-
230	Co-Curricular Activities	-	(45,000)	49,014	(94,014)
235	Student Body Funds	508,863	-	-	508,863
240	Early Retiree Benefits	-	3,126	8,192	(5,066)
251	SIA	-	-	221,240	(221,240)
255	Morrow Education Foundation	2,141,415	-	200,349	1,941,066
256	WheatRidge STEAM/STEM Grant	874,045	-	390	873,655
260	Technology fund	-	-	-	-
299	PERS Reserve	1,448,889	-	-	1,448,889
301	Debt Service: 2nd Bond Levy	56,486,267	166,229	-	56,652,496
302	Debt Service: PERS Bond	48,379	-	-	48,379
450	Capital Project Fund	321,050	-	129,111	191,939
	Total Resources	\$ 62,912,611	\$ 174,447	\$ 1,029,198	62,057,860

MORROW COUNTY SCHOOL DISTRICT
Monthly Revenue and Expenditure Summary

GENERAL FUND

2026-2027

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	\$ 14,900,000					13,993,497	21,085	196,025	3,206	217,854	22,984	30,389	2,500	14,487,540	(412,460)
Prior Year Taxes	100,000		0	0	18,304	24,293	286	23,919	5,350	6,606	32,624	2,375	10,000	123,757	23,757
Current Year's Local Option Tax	-											0	0	0	-
Interest on Taxes	5,000		0	5	10	161	196	136	10	10	80	6	1,210	1,824	(3,176)
Earnings on Investments	625,000	47,072	47,127	49,901	49,062	66,828	90,815	87,668	77,266	70,000	65,000	65,000	10,000	725,739	100,739
Contributions & Donations from Private	130,000					0			0			200	60,000	60,200	(69,800)
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	0	0	0									175,000	175,000	(25,000)
Miscellaneous	100,000	23,935	3,107	3,770	10,212	-5,057	1,294	20,504	5,778	12,868	3,049	3,301	1,978	84,739	(15,261)
County School Funds	30,000		0	0	274	0	1	3		0		5	6	289	(29,711)
Education Service District Apportionment	100,000						0	47,504							
Revenue in Lieu of Taxes	330,000		0	0	259,901	768	1,025	1,025		1,712		0	0	264,431	(65,569)
State School Support Fund	19,323,597	3,368,618	1,683,299	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	0	19,602,861	279,264
Small High School Grant														0	-
Reconciliation of 2020-21									0			-		-	-
Common School Fund	320,000						0	0	165,092				165,092	330,184	10,184
Restricted Grants in Aid (State)												0	-	0	-
Restricted Grants in Aid	50,000			0	0		0	0	0		0	0	-	-	(50,000)
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	36,418,597	3,439,625	1,733,533	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	515,786	35,991,564	(427,033)
Beginning Fund Balance	5,000,000	6,500,000												6,500,000	1,500,000
Total Resources	41,418,597	9,939,625	1,733,533	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	515,786	42,491,564	1,072,967
REQUIREMENTS															
Salaries	\$ 18,059,061	\$ 351,019	440,342	1,349,987	1,433,513	1,370,355	1,413,291	1,341,832	1,396,879	1,349,596	1,331,196	1,429,559	3,614,228	16,821,797	(1,237,264)
Benefits	13,322,119	209,783	267,110	886,048	892,598	881,913	930,781	869,193	892,241	870,747	876,338	928,204	2,559,964	11,064,920	(2,257,199)
Purchased Services	5,597,511	328,897	148,000	302,854	378,677	471,889	384,624	358,625	363,552	342,038	254,592	646,153	745,917	4,725,818	(871,693)
Supplies & Materials	2,084,462	104,771	45,631	52,628	55,419	17,358	36,760	56,977	30,829	58,497	32,344	20,660	216,283	728,157	(1,356,305)
Capital Outlay	230,300	17,529	65,251	0	12,256	0	0	0	0	0	0	9,050	0	104,086	(126,214)
Other Objects (inc. loan pmts)	555,144	22,096	527,918	1,069	2,356	44,048	744	5,300	26,854	2,064	1,383	567	24,197	658,596	103,452
Transfers	570,000	0										11,480	166,951	178,431	(391,569)
Contingency	1,000,000	0												0	(1,000,000)
Total Expenditures	41,418,597	1,034,095	1,494,252	2,592,586	2,774,819	2,785,563	2,766,200	2,631,927	2,710,355	2,622,942	2,495,853	3,045,673	7,327,540	34,281,805	(7,136,792)
Monthly Fund Balance	0	8,905,530	239,281	(882,026)	(780,486)	12,951,497	(1,054,678)	(658,323)	(856,833)	(717,072)	(775,296)	(1,302,577)	(6,811,754)	8,209,759	
Accumulated Fund Balance	0	6,500,000	6,739,281	5,857,255	5,076,769	18,028,266	16,973,588	16,315,265	15,458,432	14,741,360	13,966,064	12,663,487	5,851,733	8,209,759	
% of Budgeted Resources		24.00%	4.19%	4.13%	4.82%	38.00%	4.13%	4.77%	4.48%	4.60%	4.15%	4.21%	1.25%	102.59%	
% of Budgeted Requirements		2.50%	3.61%	6.26%	6.70%	6.73%	6.68%	6.35%	6.54%	6.33%	6.03%	7.35%	17.69%	82.77%	