

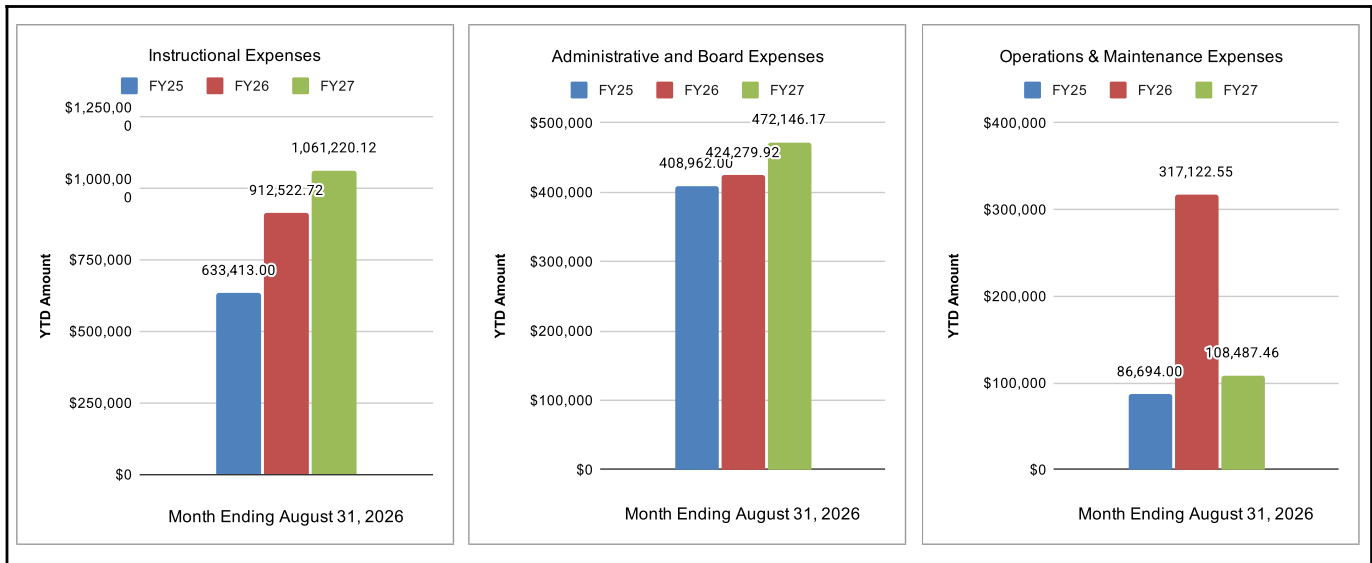


Mid-Valley Special Education Cooperative

Year to Date Expense Overview - All Funds

August 2026

Instructional Expenses	Administration and Board Expenses	Operations & Maintenance Expenses
\$1,061,220	\$472,146	\$108,487
6.08%	22.26%	25.21%
of Budget	of Budget	of Budget



	FY25 YTD		FY26 YTD		FY27 YTD			
	Amount Expended	% Annual Budget	Amount Expended	% Annual Budget	Amount Expended	Annual Budget	% Annual Budget	% Expended Encumbered
Instructional Expenses								
Programs	\$379,027	3.84%	\$660,983	5.70%	\$787,270	\$12,541,712	6.28%	70.88%
Student Support	\$144,454	4.17%	\$163,758	4.13%	\$182,114	\$3,979,461	4.58%	91.18%
Instructional Support	\$109,932	11.79%	\$87,782	9.06%	\$91,836	\$927,573	9.90%	83.87%
Total Instructional Expenses	\$633,413	4.44%	\$912,523	5.52%	\$1,061,220	\$17,448,746	6.08%	76.20%
Administration and Board Expenses								
Executive & General Administration	\$301,901	18.40%	\$313,293	18.03%	\$346,087	\$1,917,295	18.05%	81.29%
Board of Ed Services	\$107,061	72.00%	\$110,987	58.06%	\$126,059	\$203,723	61.88%	61.88%
Total Administration and Board Expenses	\$408,962	22.85%	\$424,280	22.00%	\$472,146	\$2,121,018	22.26%	79.42%
Operations & Maintenance Expenses	\$86,694	27.51%	\$317,123	55.63%	\$108,487	\$430,344	25.21%	25.21%
Total Expenses	\$1,129,069	8.06%	\$1,653,925	6.90%	\$1,641,854	\$20,000,108	8.21%	75.45%

Expense Insight:

As of August 31, 2026, total YTD expenses are approximately \$1.64 million, or 8.2% of the annual budget. Instructional expenses total \$1.06 million (6.1%), while Administration and Board expenses are at \$472,146 (22.3%) and Operations & Maintenance expenses are at \$108,487 (25.2%), reflecting the timing of early-year administrative, board, and facility costs. Including encumbrances, 75.4% of the total expenditure budget is committed, primarily through staffing and other annual obligations. Overall, actual spending remains controlled and consistent with the early stage of FY27.

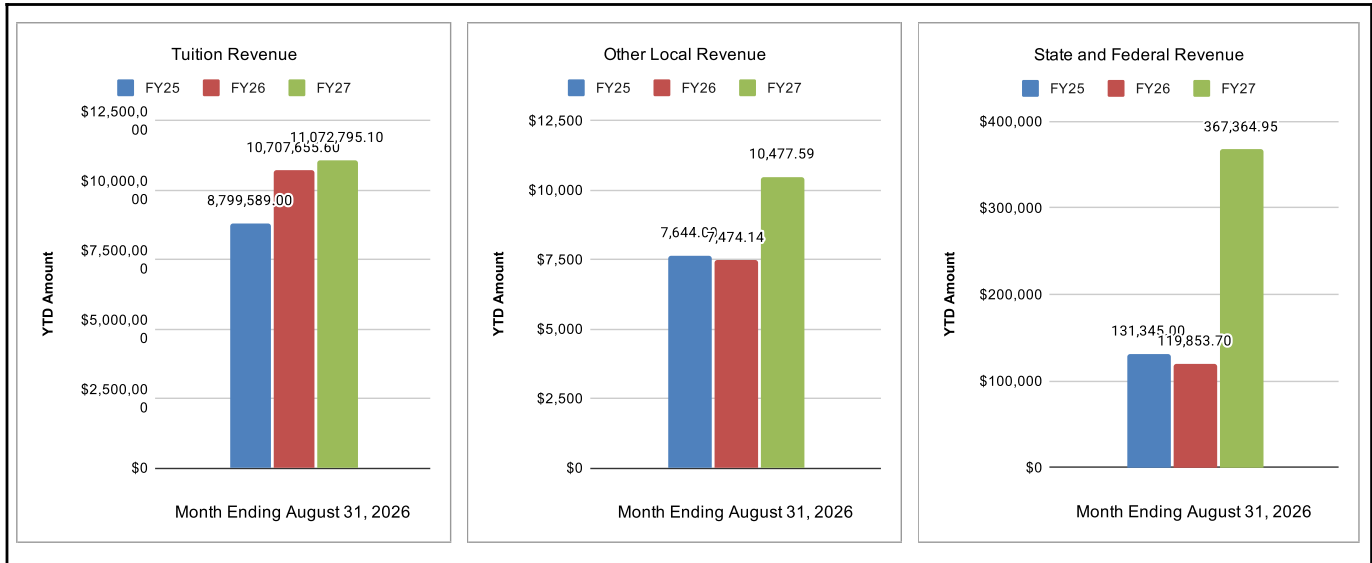


Mid-Valley Special Education Cooperative

Year to Date Revenue Overview - All Funds

August 2026

Tuition Revenue	Other Local Revenue	State and Federal Revenue
\$11,072,795	\$10,478	\$367,365
63.68%	7.15%	17.16%
of Budget	of Budget	of Budget



	FY25		FY26		FY27		
	Amount	% Budget	Amount	% Budget	Amount	Budget	% Budget
Tuition							
District Tuition	\$8,410,349	60.64%	\$10,707,656	69.58%	\$10,652,078	\$16,291,780	65.38%
ESY Tuition	\$0	0.00%	\$0	0.00%	\$0	\$657,200	0.00%
O&M Fund Tuition	\$389,240	123.52%	\$0	0.00%	\$420,717	\$440,344	95.54%
Total Tuition	\$8,799,589	62.04%	\$10,707,656	69.58%	\$11,072,795	\$17,389,324	63.68%
Other Local Revenue							
Earnings on Investments	\$7,144	23.81%	\$6,974	9.30%	\$9,919	\$125,000	7.93%
All Other Local Revenue	\$500	20.00%	\$500	33.33%	\$559	\$21,500	2.60%
Total Other Local Revenue	\$7,644	23.52%	\$7,474	9.77%	\$10,478	\$146,500	7.15%
State and Federal Revenue							
EBF	\$88,106	7.36%	\$88,106	9.09%	\$44,053	\$969,170	4.55%
ALOP	\$0	0.00%	\$0	0.00%	\$0	\$646,489	0.00%
Safe Schools	\$0	0.00%	\$0	0.00%	\$0	\$225,130	0.00%
Other State Revenue	\$0	0.00%	\$0	0.00%	\$0	\$2,000	0.00%
Federal Revenue	\$43,239	11.59%	\$31,748	9.48%	\$323,312	\$298,000	108.49%
Total State and Federal Revenue	\$131,345	8.37%	\$119,854	9.19%	\$367,365	\$2,140,789	17.16%
Total Revenue	\$8,938,578	28.47%	\$10,834,983	54.39%	\$11,450,638	\$19,676,613	58.19%

Revenue Insight:

As of August 31, 2026, total YTD revenue is approximately \$11.45 million, or 58.2% of the annual budget. Tuition revenue remains the primary driver at \$11.07 million (63.7% of budget), while Other Local Revenue totals \$10,478 (7.2%). State and Federal Revenue totals \$367,365 (17.2%), including \$323,312 in federal receipts; federal revenue is at 108.5% of budget, driven primarily by Medicaid fee-for-service reimbursements. Overall, revenue collections are strong and support the Cooperative's financial position entering the remainder of FY27.