Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

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Business Office School Board Report – September 21, 2026

"We are here to help our Students…….. Navigate Challenges with Grace, Prepare for Their Futures and Anchor Themselves in Our Community."

Current Fiscal Activity

During August 2026, the Business Office has been working on getting ready for the 2026-2027 School year to start and had its onsite Fiscal Audit will on 08/20/2026.

In August 2026 we had the following substantial transactions:

Revenues Received:

- **Interest Revenue:** $5,547.45
- **State School Fund Payment:** $189,460.00
- **County Tax Payments:** $7,753.03
- **Misc Revenue:** $7,208.56 *(Includes grant reimbursements and other miscellaneous revenue.)*

Expenditures:

Payroll

- Gross Payroll: **$110.944.12**
- Payroll Expenses (Employer Taxes and Benefits): $**60,965.08**

Major Accounts Payable Payments

- CIVIL WEST ENGINEERING SERVICES $27,908.00
- OSBA $6,860.00
- UMPQUA VALLEY FINANCIAL, LLC $6,000.00

Food Service: Summer Lunch Program

The District provided free breakfast and lunch to ALL children ages 18 and under for the from 06/22/2026-08/06/2026 (M-Th) We had a pretty good turn out in the month of July 2026 due to times coinciding with our summer Ready, Set, Learn (RSL), Extended School Year (ESY) and Credit Recovery programs. During the Month of August numbers dropped for summer meals to serving – 0 for breakfast and 8 for lunch in the final week, as there were no summer programs going on.

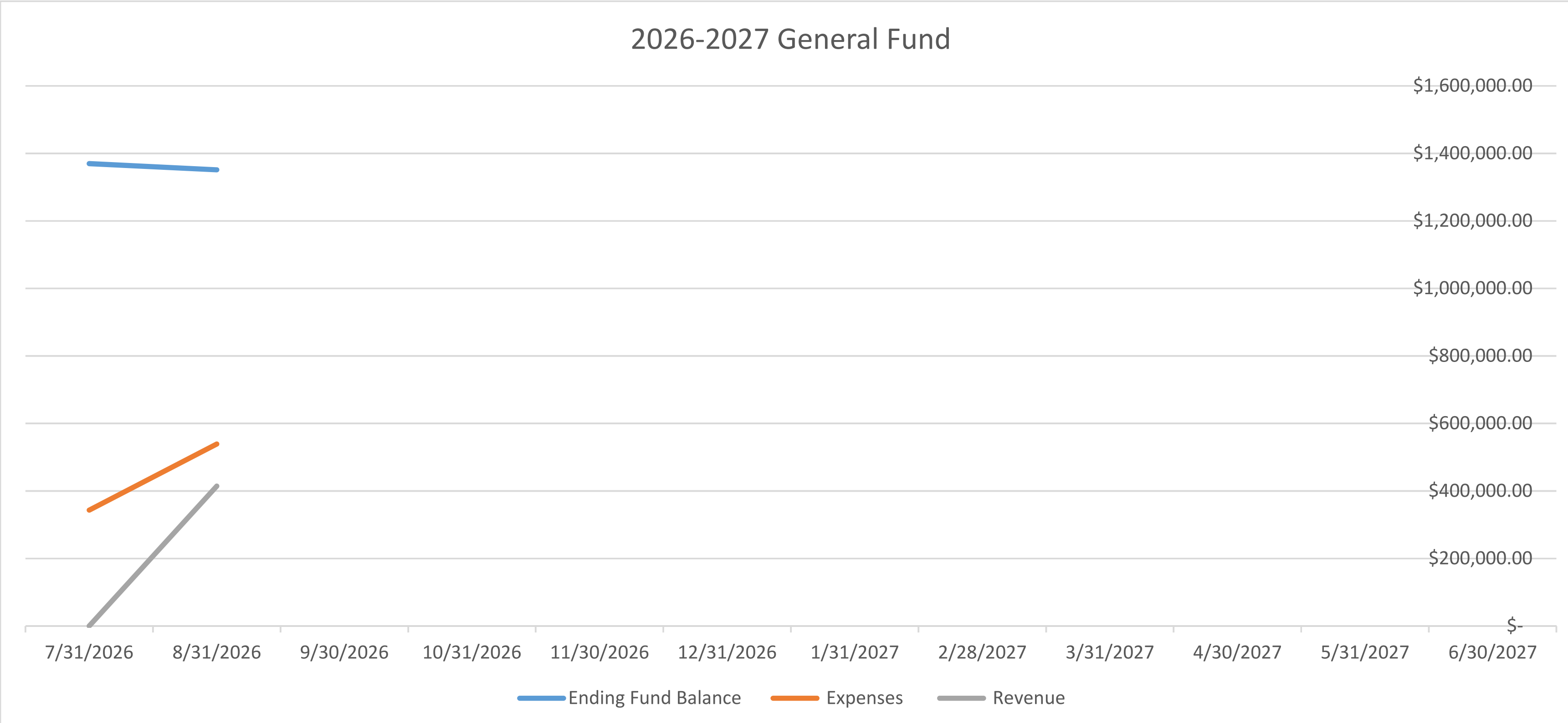
Financial Reporting Update

The current estimated ending fund balance for 2026-2027 is $1,351,496.26

FUND 100		Fiscal Year: 2026-2027 REVENUE FUND 100-101	Cur Yr BUDGET	Received As of 08/31/2026	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH	1111	CURRENT YEARS TAXES	$ 2,355,000.00	$ 8,175.92	$ 2,346,824.08	$ 2,355,000.00	100.00%	0.3%
8/31/2026	1112	PRIOR YEAR'S TAXES	$ 25,000.00	$ 3,447.38	$ 21,552.62	$ 25,000.00	100.00%	13.8%
	1113	COUNTY TAX SALES BACK TAX	$ 22,000.00	$ -	$ 22,000.00	$ 22,000.00	100.00%	0.0%
	1114	PAYMENTS IN LIEU OF PROPERTY TAXES	$ -	$ -	$ -	$ -	100.00%	
	1190	PENALTIES/ INTEREST ON TAX	$ -	$ -	$ -	$ -	100.00%	
	1311	TUITION FROM INDIVIDUALS	$ -	$ -	$ -	$ -	100.00%	
	1312	TUITION FROM DIST IN STATE	$ -	$ -	$ -	$ -	100.00%	
	1411	TRANSPT FROM INDIVIDUALS	$ -	$ -	$ -	$ -	100.00%	
	1412	TRANSPT FR DIST IN STATE	$ -	$ -	$ -	$ -	100.00%	
	1510	INTEREST ON INVESTMENTS	$ 75,000.00	$ 5,304.15	$ 69,695.85	$ 75,000.00	100.00%	7.1%
	1530	GAIN/LOSS SALE OF INVSTMT	$ -	$ -	$ -	$ -	100.00%	
	1741	PAY-TO-PLAY	$ -	$ -	$ -	$ -	100.00%	
	1920	CONTRB-DONATIONS PRIVATE	$ -	$ -	$ -	$ -	100.00%	
	1960	RECOVERY OF EXPENDITURE	$ -	$ -	$ -	$ -	100.00%	
	1990	MISCELLANEOUS REVENUES	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	100.00%	0.0%
	2101	COUNTY SCHOOL FUNDS	$ 350.00	$ 310.21	$ 39.79	$ 350.00	100.00%	88.6%
	2201	RESTRICTED - PASS THROUGH	$ -	$ -	$ -	$ -	100.00%	
	3101	STATE SCHOOL SUPPORT - GENERL FUND	$ 2,257,719.28	$ 379,747.00	$ 1,877,972.28	$ 2,257,719.28	100.00%	16.8%
	3103	COMMON SCHOOL FUND	$ 30,000.00	$ 17,572.96	$ 12,427.04	$ 30,000.00	100.00%	58.6%
	3120	PRIOR YR SSF ADJUSTMENT	$ -	$ -	$ -	$ -	100.00%	
	3299	OTHER RESTRICTED STATE	$ -	$ -	$ -	$ -	100.00%	
	4801	FEDERAL FOREST FEES	$ -	$ -	$ -	$ -	100.00%	
	5110	BOND PROCEEDS	$ -	$ -	$ -	$ -	100.00%	
	5300	SALE/COMP LOSS OF ASSETS	$ -	$ -	$ -	$ -	100.00%	
	5400	BEGINNING FUND BALANCE	$ 1,800,000.00	$ -	$ 1,800,000.00	$ 1,800,000.00	100.00%	0.0%
		Total Sub Total Revenue	**$ 6,575,069.28**	**$ 414,557.62**	**$ 6,160,511.66**	**$ 6,575,069.28**	**100%**	
		Additional Beg. Fund Balance	$ -		$ -	$ -		
		Total Revenue	**$ 6,575,069.28**	**$ 414,557.62**	**$ 6,160,511.66**	**$ 6,575,069.28**	**100%**	**6%**
		Control	$ -	$ -				

		Fiscal Year: 2026-2027 EXPENDITURES	Cur Yr BUDGET	Expended As of 08/31/2026	Encumbered	Total	Proj Exp %	Cur Exp %
	100'S	SALARIES	$ 2,786,122.47	$ 136,864.97	$ 2,628,246.96	$ 2,765,111.93	100%	5%
	200'S	PAYROLL BENEFITS	$ 2,021,760.46	$ 88,828.51	$ 1,527,433.25	$ 1,616,261.76	100%	4%
	300'S	PROFESSIONAL. SERVICES	$ 875,300.00	$ 102,879.53	$ 346,547.26	$ 449,426.79	100%	12%
	400'S	SUPPLIES	$ 369,600.00	$ 42,408.32	$ 169,663.10	$ 212,071.42	100%	11%
	500'S	CAPITAL OUTLAY	$ 25,000.00	$ -	$ -	$ -	100%	0%
	600'S	OTHER	$ 202,633.65	$ 168,220.80	$ 12,480.32	$ 180,701.12	100%	83%
	700's	TRANSFERS	$ 25,000.00	$ -	$ -	$ -	100%	0%
	800'S	CONTINGENCY	$ 269,652.70	$ -	$ -	$ -	100%	0%
		Total Expenditures	**$ 6,575,069.28**	**$ 539,202.13**	**$ 4,684,370.89**	**$ 5,223,573.02**	**79.45%**	**8.20%**
		Control	$ -	$ -				

Estimated Ending Fund Balance as of 08/31/2026 **$ 1,351,496.26**



2026-2027 Estimated Ending Fund Balance

Month Year	Ending Fund Bal	Expenses	Revenue
7/31/2026	$1,369,751.36	$343,340.11	$ -
8/31/2026	$1,351,496.26	$539,202.13	$414,557.62
9/30/2026			
10/31/2026			
11/30/2026			
12/31/2026			
1/31/2027			
2/28/2027			
3/31/2027			
4/30/2027			
5/31/2027			
6/30/2027			

General Fund (100)	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000 Instruction	$ 2,980,965.51	$ 30,989.02	$ 2,679,282.64	$ 2,710,271.66	$ -	$ 270,693.85
2000 Support Services	$ 3,288,451.07	$ 508,068.16	$ 2,004,293.69	$ 2,512,361.85	$ -	$ 776,089.22
3000 Community Services	$ -	$ -	$ -	$ -	$ -	$ -
4000 Building Acquisition	$ 10,000.00	$ -	$ -	$ -	$ -	$ 10,000.00
5100 Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
5200 Transfers	$ -	$ -	$ -	$ -	$ -	$ -
6000 Contingency	$ -	$ -	$ -	$ -	$ -	$ -
7000 Reserved for Next Year	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	**$ 6,279,416.58**	$ 539,057.18	$ 4,683,576.33	**$ 5,222,633.51**	**$ -**	**$ 1,056,783.07**
Special Revenue Funds (200)						
1000 Instruction	$ 993,057.15	$ 89,015.43	$ 781,740.34	$ 870,755.77	$ -	$ 122,301.38
2000 Support Services	$ 378,306.70	$ 15,171.09	$ 221,462.10	$ 236,633.19	$ -	$ 141,673.51
3000 Community Services	$ 245,305.89	$ 25,965.61	$ 225,167.23	$ 251,132.84	$ -	$ (5,826.95)
4000 Facility Acquisition	$ -	$ 24,800.00	$ -	$ 24,800.00	$ -	$ (24,800.00)
5100 Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
5200 Transfers	$ -	$ -	$ -	$ -	$ -	$ -
6000 Contigency	$ -	$ -	$ -	$ -	$ -	$ -
7000 Reserved for Next Year	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	**$ 1,616,669.74**	$ 154,952.13	$ 1,228,369.67	**$ 1,383,321.80**	**$ -**	**$ 233,347.94**
PERS Bond Debt Service (302, 303, 304)						
2000 Support Services	$ -	$ -	$ -	$ -	$ -	$ -
5100 Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
6000 Contigency	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	**$ -**	$ -	$ -	**$ -**	**$ -**	**$ -**
Facilities (400)						
1000 Instruction	$ -	$ -	$ -	$ -	$ -	$ -
2000 Support Services	$ -	$ -	$ -	$ -	$ -	$ -
4000 Facilities Acquisition	$ -	$ -	$ -	$ -	$ -	$ -
6000 Contingency	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total	**$ -**	$ -	$ -	**$ -**	**$ -**	**$ -**
Total Appropriations	$ 7,896,086.32	$ 694,009.31	$ 5,911,946.00	$ 6,605,955.31	$ -	$ 1,290,131.01
Total Unappropriated	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 7,896,086.32**	**$ 694,009.31**	**$ 5,911,946.00**	**$ 6,605,955.31**	**$ -**	**$ 1,290,131.01**