Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

District Office
45525 HWY 101
Sixes, OR 97476

District Mailing Address
P.O. Box 8
Port Orford, OR 97465

Business Office School Board Report – October 19, 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

In the month of September 2026, the fiscal office worked hard to get the first payroll of the school year setup and paid.

In September 2026 we had the following substantial transactions:

Revenues Received:

- **Interest Revenue:** $4,644.53
- **State School Fund Payment:** $189,760.00
- **County Tax Payments:** $15,074.21
- **Misc Revenue:** $2,084.00 *(Includes grant reimbursements and other miscellaneous revenue.)*

Expenditures:

Payroll

- Gross Payroll: **$277,695.11**
- Payroll Expenses (Employer Taxes and Benefits): $**190,760.60**

Major Accounts Payable Payments

- **SUMMIT 17 SOLUTIONS - $7,228.00 – INSTALL DW and PHS Camera & Vape Installation**
- **OSBA - $6,831.25**
  - **Policy Revisions - $5,000.00**
  - **Summer School Registration Fees - $790.00**
  - **Annual Dues - $1,041.25**
- **CASCADE ATHLETIC SUPPLY - $3,122.29 – Scorebooks, Jackets, Balls and Soccer Socks**
- **FARWEST TIRE, INC. - $2,911.00 – New Tires for Bus #50 and Emergency Repair for Bus that had a tire issue in Bandon.**

Food Service:

During the Month of September 2026, we kicked off a great school year with wonderful meals cooked and served by our awesome kitchen staff. We served a total of 2,660 (1004 Breakfasts and 1,656 Lunches) meals at Pacific and N/A meals at Driftwood (Driftwood Totals not available at the time this report was written).

Financial Reporting Update

The current estimated fund balance for 2026-2027 is $1,188,150.84

FUND 100		Fiscal Year: 2026-2027 REVENUE FUND 100-101	Cur Yr BUDGET	Received As of 09/31/2026	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 9/31/2026	1111	CURRENT YEARS TAXES	$ 2,355,000.00	$ 17,696.55	$ 2,337,303.45	$ 2,355,000.00	100.00%	0.8%
	1112	PRIOR YEAR'S TAXES	$ 25,000.00	$ 9,934.67	$ 15,065.33	$ 25,000.00	100.00%	39.7%
	1113	COUNTY TAX SALES BACK TAX	$ 22,000.00	$ 124.54	$ 21,875.46	$ 22,000.00	100.00%	0.6%
	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	$ 14,685.85	$ 60,314.15	$ 75,000.00	100.00%	19.6%
	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	$ 84.00	$ 9,916.00	$ 10,000.00	100.00%	0.8%
	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	$ 759,267.00	$ 1,498,452.28	$ 2,257,719.28	100.00%	33.6%
	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	$ (100.00)	$ -	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**	**$ 819,775.78**	**$ 5,755,293.50**	**$ 6,575,069.28**	**100%**	
		Additional Beg. Fund Balance	$ -		$ -	$ -		
		Total Revenue	**$ 6,575,069.28**	**$ 819,775.78**	**$ 5,755,293.50**	**$ 6,575,069.28**	**100%**	**12%**
		Control	**$ -**	**$ -**				

	Fiscal Year: 2026-2027 EXPENDITURES	Cur Yr BUDGET	Expended As of 09/31/2026	Encumbered	Total	Proj Exp %	Cur Exp %
100'S	SALARIES	$ 2,786,122.47	$ 367,150.78	$ 2,306,285.55	$ 2,673,436.33	100%	13%
200'S	PAYROLL BENEFITS	$ 2,021,760.46	$ 244,688.60	$ 1,581,448.48	$ 1,826,137.08	100%	12%
300'S	PROFESSIONAL. SERVICES	$ 875,300.00	$ 142,516.46	$ 330,117.66	$ 472,634.12	100%	16%
400'S	SUPPLIES	$ 369,600.00	$ 91,331.75	$ 139,854.97	$ 231,186.72	100%	25%
500'S	CAPITAL OUTLAY	$ 25,000.00	$ -	$ -	$ -	100%	0%
600'S	OTHER	$ 202,633.65	$ 174,270.92	$ 9,253.27	$ 183,524.19	100%	86%
700's	TRANSFERS	$ 25,000.00	$ -	$ -	$ -	100%	0%
800'S	CONTINGENCY	$ 269,652.70	$ -	$ -	$ -	100%	0%
	Total Expenditures	**$ 6,575,069.28**	**$ 1,019,958.51**	**$ 4,366,959.93**	**$ 5,386,918.44**	**81.93%**	**15.51%**
	Control	**$ -**	**$ -**				

Estimated Ending Fund Balance as of 09/31/2026	**$ 1,188,150.84**



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	$ 195,862.02	$414,557.62
9/30/2026	$1,188,150.84	$ 480,756.38	$405,218.16
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			
Total	$1,019,958.51	$819,775.78	
Control	$1,019,958.51	$819,775.78	
Diffrence	$ -	$ -	

General Fund (100)		Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000	Instruction	$ 2,980,965.51	**$ 292,483.15**	**$ 2,548,868.38**	$ 2,841,351.53	$ -	$ 139,613.98
2000	Support Services	$ 3,275,951.07	**$ 716,770.72**	**$ 1,807,848.30**	$ 2,524,619.02	$ -	$ 751,332.05
3000	Community Services	$ -	**$ -**	**$ -**	$ -	$ -	$ -
4000	Building Acquisition	$ 10,000.00	**$ -**	**$ -**	$ -	$ -	$ 10,000.00
5100	Debt Service	$ -	**$ -**	**$ -**	$ -	$ -	$ -
5200	Transfers	$ -	**$ -**	**$ -**	$ -	$ -	$ -
6000	Contingency	$ -	**$ -**	**$ -**	$ -	$ -	$ -
7000	Reserved for Next Year	$ 269,652.70	**$ -**	**$ -**	$ -	$ -	$ 269,652.70
	Sub Total	**$ 6,536,569.28**	**$ 1,009,253.87**	**$ 4,356,716.68**	**$ 5,365,970.55**	**$ -**	**$ 1,170,598.73**
Special Revenue Funds (200)							
1000	Instruction	$ 1,013,557.15	**$ 154,606.68**	**$ 700,050.52**	$ 854,657.20	$ -	$ 158,899.95
2000	Support Services	$ 378,306.70	**$ 38,385.84**	**$ 233,713.64**	$ 272,099.48	$ -	$ 106,207.22
3000	Community Services	$ 245,305.89	**$ 42,474.37**	**$ 229,898.20**	$ 272,372.57	$ -	$ (27,066.68)
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	**$ 1,637,169.74**	**$ 260,266.89**	**$ 1,163,662.36**	**$ 1,423,929.25**	**$ -**	**$ 213,240.49**
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		$ 8,173,739.02	$ 1,269,520.76	$ 5,520,379.04	$ 6,789,899.80	$ -	$ 1,383,839.22
Total Unappropriated		$ -	**$ -**	**$ -**	$ -	$ -	$ -
	TOTAL	**$ 8,173,739.02**	**$ 1,269,520.76**	**$ 5,520,379.04**	**$ 6,789,899.80**	**$ -**	**$ 1,383,839.22**