	Fund 100: General Fund as of 10/31/26	Current FY, FY 2026-27							Previous FY, FY 2025-26		
	Resources / Revenues	**Budget**	**Actual YTD**	**+ Projected**	**Total EOY**	**Over / (Under)**	**% of**		**Budget**	**EOY Actuals**	**% of**
	CODE & DESCRIPTION	**2026-27**	**As of 10/31/26**	**to 6/30/27**	**Estimate**	**Budget**	**Budget**		**2025-26**	**2025-26**	**Budget**
1111	Current Year Taxes	$ 10,613,071	$ -	$ 10,700,000	$ 10,700,000	$ 86,929	0.0%		$ 10,254,175	$ 10,324,691	100.7%
1112	Prior Year's Taxes	220,000	142,962	100,000	242,962	22,962	65.0%		232,400	245,183	105.5%
1114	Payments in Lieu of Property Taxes	-	-		-	-			-	-	0.0%
1190	Penalties and Interest on Taxes	3,500	1,090		1,090	(2,410)	31.1%		3,900	4,083	104.7%
1311	Tuition from Individuals	2,000	-		-	(2,000)	0.0%		2,500	-	0.0%
1312	Tuition from other Districts	290,000	-	200,000	200,000	(90,000)	0.0%		290,000	235,318	0.0%
1500	Earnings on Investments	295,000	163,556	654,225	817,782	522,782	55.4%		295,000	748,837	253.8%
1710	Admissions	45,000	1,728	48,000	49,728	4,728	3.8%		46,000	50,572	109.9%
1740	Student Fees	-	255	1,000	1,255	1,255			-	2,808	
1910	Rentals	20,000	20,000	-	20,000	-	100.0%		20,000	-	0.0%
1920	Donations - Private	150,000	79	150,000	150,079	79	0.1%		150,000	236,114	157.4%
1930	Rental Payments from Private Contractors	33,000	8,441	33,000	41,441	8,441	25.6%		32,782	32,782	100.0%
1940	Services Provided to Other Agencies	-	-	-	-	-			-	-	0.0%
1960	Recovery of Prior Year Expenditures	-	-	-	-	-			-	717	
1980	Fees/Indirect Charges to Grants	250,000	883	312,500	313,383	63,383	0.4%		272,500	348,466	127.9%
1990	Miscellaneous Revenue	115,000	49,729	115,000	164,729	49,729	43.2%		45,000	111,147	247.0%
	Total Local Revenue	**$ 12,036,571**	**$ 388,722**	**$ 12,313,725**	**$ 12,702,447**	**$ 665,876**	**105.5%**		**$ 11,644,257**	**$ 12,340,718**	**106.0%**
2101	County School Funds	$ 35,000	$ 520	$ 13,000	$ 13,520	$ (21,480)	1.5%		$ 35,000	13,333	38.1%
2102	General Ed Service District Funds	1,447,499	-	1,440,000	$ 1,440,000	$ (7,499)	0.0%		1,375,000	1,427,824	103.8%
2199	Other Intermediate Sources	-	2,071	7,000	$ 9,071	$ 9,071			7500	8,956	119.4%
	Total Intermediate Revenue	**$ 1,482,499**	**$ 2,591**	**$ 1,460,000**	**$ 1,462,591**	**$ (19,908)**	**98.66%**		**$ 1,417,500**	**$ 1,450,113**	**102.3%**
3101	State School Fund - General Support	$ 41,956,493	$ 17,473,520	$ 23,500,000	$ 40,973,520	$ (982,973)	97.7%		$ 39,459,254	$ 40,469,090	102.6%
3102	State School Fund - Lunch Match	13,500	-	(10,000)	(10,000)	$ (23,500)	-74.1%		13,500	(12,410)	-91.9%
3103	Common School Fund	523,490	-	530,000	530,000	$ 6,510	101.2%		515,316	533,008	103.4%
3104	State Managed County Timber	-	-	-	-	$ -			-	-	
3199	Other Unrestricted Grants-in-Aid	-	-	-	-	$ -			-	-	
3299	Other Restricted Grants-in-Aid (HCD)	163,240	54,523	550,000	604,523	$ 441,283	370.3%		710,000	598,619	84.3%
	Total State Revenue	**$ 42,656,723**	**$ 17,528,043**	**$ 24,570,000**	**$ 42,098,043**	**$ (558,680)**	**98.7%**		**$ 40,698,070**	**$ 41,588,307**	**102.2%**
4100	Unrestricted Federal Revenue	$ 105,000	$ -	$ -	$ -	$ (105,000)	0.0%		$ 105,000	$ -	0.0%
4202	Medicaid Reimbursement	195,000	114,140	100,000	214,140	$ 19,140	109.8%		195,000	153,127	78.5%
4500	Restricted Federal Revenue	13,500	-	-	-	$ (13,500)	0.0%		13,500	-	0.0%
4801	Federal Forest Fees	-	-	-	-	$ -			-	687	
4900	Revenue for/on Behalf of District	400	-	-	-	$ (400)	0.0%		3,500		0.0%
5XXX	Other/Transfers In	-	-	-	-	$ -			10,000	13,704	137.0%
	Total Federal / Other Revenue	**$ 313,900**	**$ 114,140**	**$ 100,000**	**$ 214,140**	**$ (99,760)**	**68.2%**	##	**$ 327,000**	**$ 167,518**	**51.2%**
	Total Resources Fund 100:	**$ 56,489,693**	**$ 18,033,497**	**$ 38,443,725**	**$ 56,477,222**	**$ (12,471)**	**100.0%**		**$ 54,096,827**	**$ 55,546,656**	**102.7%**
5400	Beginning Fund Balance	$ 4,315,387	**$ 6,911,503**				160.2%		$ 2,136,000	$ 3,061,858	143.3%
	Projected End of Year Net, Over/(Under)		**$ (21,296)**								
	Projected (As of 10/31/26) FY 27 Ending Fund Balance:		**$ 6,890,207**								

Silver Falls School District 4J
General Fund: Statement of Expenditures
Budget vs. Actual For the Fiscal Year 2026-27

	Fund 100: General Fund as of 10/31/26	Current FY, FY 2026-27						Previous FY, FY 2025-26		
	Operational Expenditures By Function	**Budget**	**Actuals**	**Current**	**Projected (= YTD + Encumbrances)**	**(Over) / Under**	**% Budget**	**Budget**	**Actuals**	**EOY %**
	CODE & DESCRIPTION	**2026-27**	**As of 10/31/26**	**Encumbrances**		**Budget**	**EOY Projected**	**2025-26**	**2025-26**	**2025-26**
	Instruction									
1111	Elementary Instruction	$ 10,444,483	$ 1,733,488	$ 8,361,513	$ 10,095,001	$ 349,482	96.7%	$ 9,424,468	$ 8,764,247	93.0%
1121	Middle School Programs	5,112,185	826,828	3,770,461	4,597,289	514,896	89.9%	4,781,113	4,771,562	99.8%
1122	Middle School Extracurricular	183,435	46,818	93,800	140,618	42,817	76.7%	177,911	164,429	92.4%
1131	High School Programs	6,767,842	1,128,523	4,992,204	6,120,727	647,115	90.4%	6,052,969	5,919,720	97.8%
1132	High School Extracurriculular	1,108,605	301,103	563,132	864,235	244,370	78.0%	846,666	1,013,690	119.7%
1210	Programs for Talented & Gifted	200	-	-	-	200		4,306	1,831	42.5%
1220	Restrictive Pgms,Students w/ Disabilities	2,762,070	582,946	2,528,815	3,111,761	(349,691)	112.7%	2,632,536	2,698,621	102.5%
1224	Life Skills with Nursing	944,404	178,564	858,926	1,037,490	(93,086)	109.9%	1,004,543	824,913	82.1%
1250	Less Restrictive Programs for Students	2,624,649	473,411	2,226,993	2,700,404	(75,755)	102.9%	2,597,945	2,702,179	104.0%
1260	Treatment and Habilitation	567,330	83,207	403,091	486,298	81,032	85.7%	454,142	454,421	100.1%
1280	Alternative Education	396,855	46,596	254,557	301,153	95,702	75.9%	56,328	285,395	506.7%
1288	Charter School Payments	2,178,609	932,921	1,306,090	2,239,011	(60,402)	102.8%	2,178,609	1,996,722	91.7%
1291	English Language Learner	447,994	94,049	477,738	571,787	(123,793)	127.6%	573,616	429,025	74.8%
1292	Teen Parent Programs	400	-	-	-	400		400	-	0.0%
1293	Migrant Education	500	-	-	-	500		30,099	25,599	85.0%
1460	Summer School - Special Programs	-	4,007	-	4,007	(4,007)		-	2,857	
	Total Instruction:	**$ 33,539,561**	**$ 6,432,461**	**$ 25,837,320**	**$ 32,269,781**	**$ 1,269,780**	**96.21%**	**$ 30,815,651**	**$ 30,055,211**	**97.53%**
	Suport Services									
2110	Attendance and Social Work Services	$ 426,723	86,093	215,679	301,772	124,951	70.7%	$ 480,789	$ 246,651	51.3%
2112	Attendance Services	86,306	16,147	70,166	86,313	(7)	100.0%	82,872	82,224	99.2%
2115	Student Safety	303,969	48,004	249,235	297,239	6,730	97.8%	281,737	287,612	102.1%
2120	Guidance Services	1,259,521	271,307	1,132,897	1,404,204	(144,683)	111.5%	1,433,951	1,109,012	77.3%
2130	Health Services	336,821	105,206	334,843	440,049	(103,228)	130.6%	337,321	381,763	113.2%
2140	Psychological Services	1,500	7,867	-	7,867	(6,367)	524.5%	5,833	8,189	140.4%
2150	Speech Pathology and Audiology Services	836,770	144,324	719,554	863,878	(27,108)	103.2%	824,363	825,992	100.2%
2190	Service Direction, Student Support Serv.	435,124	136,235	286,744	422,979	12,145	97.2%	401,631	401,477	100.0%
2210	Improvement of Instruction Services	325,797	52,325	79,588	131,913	193,884	40.5%	270,754	107,842	39.8%
2220	Educational Media Services	438,125	91,784	385,557	477,341	(39,216)	109.0%	364,344	351,984	96.6%
2230	Assessment and Testing	2,270	-	-	-	2,270		10,035	6,294	0.0%
2240	Instructional Staff Development	66,468	116,153	13,525	129,678	(63,210)	195.1%	20,188	95,964	475.4%
2300	Support Services—General Admin	169,302	-	-	-	169,302		-	-	
2310	Board of Education Services	354,500	218,684	42,800	261,484	93,016	73.8%	350,000	289,637	82.8%
2320	Executive Administration Services	496,119	189,394	332,786	522,180	(26,061)	105.3%	468,856	470,440	100.3%
2410	Office of the Principal Services	3,615,132	1,045,056	2,735,890	3,780,946	(165,814)	104.6%	3,483,341	3,270,026	93.9%
2510	Business Support Services	234,738	82,010	163,842	245,852	(11,114)	104.7%	229,255	233,533	101.9%
2520	Fiscal Services	521,207	218,102	381,944	600,046	(78,839)	115.1%	677,610	677,224	99.9%
2541	Service Area Direction	940,999	582,854	359,659	942,513	(1,514)	100.2%	882,171	873,869	99.1%
2542	Care and Upkeep of Building Services	3,807,439	1,076,212	2,459,044	3,535,256	272,183	92.9%	3,519,970	3,278,599	93.1%
2543	Care and Upkeep of Grounds Services	330,137	181,707	282,300	464,007	(133,870)	140.5%	315,132	336,705	106.8%
2544	Maintenance	924,103	350,503	507,705	858,208	65,895	92.9%	826,411	873,869	105.7%
2546	Security Services	50,550	16,227	31,589	47,816	2,734	94.6%	56,750	85,482	150.6%
2549	Other operation & Maint. of Plant Services	2,500	1,130	1,712	2,842	(342)	113.7%	2,500	12,123	484.9%
2550	Student Transportation Services	4,428,095	671,724	3,833,257	4,504,981	(76,886)	101.7%	4,402,571	4,243,465	96.4%
2574	Printing, Publishing, Duplicating Services	110,000	24,513	55,698	80,211	29,789	72.9%	106,500	97,132	91.2%
2624	Planning Services	40,000	25,596	18,745	44,341	(4,341)	110.9%	-	148,383	0.0%
2640	Staff Services	507,137	180,289	331,267	511,556	(4,419)	100.9%	421,459	465,336	110.4%
2660	Technology Services	1,182,381	624,399	737,233	1,361,632	(179,251)	115.2%	1,119,190	1,271,251	113.6%
	Total Support Services:	**$ 22,233,733**	**$ 6,564,155**	**$ 15,764,082**	**$ 22,328,737**	**$ (95,004)**	**100.4%**	**$ 21,375,535**	**$ 20,532,078**	**96.05%**
	Other Requirements									
3300	Community Services	$ -	$ -		$ -	$ -		$ 8,000	$ -	
5200	Interfund Transfers	1,377,313	113,713	-	1,900,000	$ 522,687	137.95%	1,058,391	1,058,391	100.00%
	Total Other Requirements	**$ 1,377,313**	**$ 113,713**		**$ 1,900,000**	**$ 522,687**	**137.95%**	**$ 1,066,391**	**$ 1,066,391**	**100.00%**
	Total Expenses / Projection as of 10/31/26	**$ 57,150,607**	**$ 13,110,329**	**$ 41,601,402**	**$ 56,498,518**	**$ 1,697,464**	**98.86%**	**$ 53,257,577**	**$ 51,653,680**	**96.99%**

		Budget	Actuals	Projected additional	Contingency	EOY %			
6000	Operational Contingency	2026-27	As of 9/30/26	Contingency Needs	Remaining	Projected	Budgeted	Actuals	EOY %
	Total Contingency Reserve	$ 1,489,899	$ 635,426	$ -	$ 854,473	42.65%	$ 1,015,249	$ -	0.00%