Financial Summary – September 30, 2025

All staff agreements, extra duty positions, and benefits have been encumbered for the fiscal year. Stacy and I have been working on the grants to ensure all staff are coded correctly.

General Fund Resources

- State School Support – We received notice that the final adjustments will not be available until April 2026. Until that time, we will be monitoring the factors that make up the allocation so there are no surprises in April. Regarding the 25-26 SSF, the district received an update and the total estimate declined by only $482. This is strictly due to the allocation percentage, which is impacted by all districts.
- 1510 - Earnings on investments – The district is still receiving approximately $31K, with the interest rate, 4.60%. These funds are distributed among the other funds, which have positive balances. The general fund is earning around $28K per month.
- The unaudited beginning fund balance is approximately $6.47 million, which is due to the loss of SSF funds.
- All other revenues are estimated on the amount the district received in 24-25.

General Fund Expenditures

- As shared earlier, all salaries and associated costs have been encumbered.

Special Revenue

- All claims have been made for grants ending on September 30. Last month, it was shared that Title I, II, and IV can be carried forward through September 30, 2026. However, the district has spent these funds and there are no carry forward funds. This eliminates the request, budgeting and reporting to the ODE on these funds before they can be spent.
- Pre-Employment Transition Program (207) – the grant goes through September 30. The final invoice has been sent to DHS for approval. This grant is not available in the upcoming fiscal year.
- Food Service – the financial statements are a projection strictly based on participation in September and projecting non salary expenditures on 24-25 final figures. The agreement with Corvallis has increased by $14,000, but this is offset by reduced hours and salary costs to the food service program. The participation for breakfast and lunch are similar to last fiscal year.
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Debt Service

- No change in the Debt Service – Projected ending balance is estimated at approximately $34,000.

Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP and a beginning cash balance of $375k. Expenditures represent an upgrade to the fire alarm system. Available funds are approximately $226 K. The General Fund has an appropriation to transfer $200,000 to this fund after the Board's approval and resolution.
- 410 - Bond 2021 and OSCIM Grant – All these funds will be expended.
- 430 – Seismic Rehabilitation – The beginning cash is approximately $514 K. Presently, the district is showing a $72K available balance. However, some items may not be encumbered yet and the report from IMS will be more accurate.

Unemployment Reserve

- As shared last month, The reserve will have sufficient funds to cover claims during the 25-26 fiscal year. No payroll costs will be charged during the 25-26 fiscal year for this cost. Most classified 10-month employees have filed for unemployment for the summer break period. The district has not received the 3rd quarter billing yet but will provide a good figure to estimate future unemployment requirements. The savings to the various funds for not charging a rate this fiscal year is $75,000, which will offset a portion of the SSF reduction.

PERS Reserve

- No change.

GENERAL FUND
STATEMENT OF RESOURCES
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

LINE		SOURCE	BUDGET	Y-T-D 9/30/2025	PROJECTED	TOTAL 9/30/2025	BALANCE OVER/(UNDER)
		STATE SCHOOL SUPPORT FORMULA					
1	1111	CURRENT YEAR'S TAXES	$ 540,000.00	$ -	540,000.00	$ 540,000.00	$ -
2	1112	PRIOR YEAR'S TAXES	4,000.00	1,060.73	2,939.27	4,000.00	-
3	1114	OTHER TAXES	-	6.26	-	6.26	6.26
4	1190	INTEREST ON TAX COLLECTIONS	1,000.00	2.95	997.05	1,000.00	-
5	2101	COUNTY SCHOOL FUND	-	-		-	-
6	3103	COMMON SCHOOL FUND	32,225.00	-	32,223.00	32,223.00	(2.00)
7	3101	STATE SCHOOL SUPPORT FUND	4,306,158.00	1,360,036.00	2,720,033.74	4,080,069.74	(226,088.26)
8	4801	FEDERAL FOREST FEES	-	-	-	-	-
9		**TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)**	4,883,383.00	1,361,105.94	3,296,193.06	4,657,299.00	(226,084.00)
		STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)					
10		STATE SCHOOL SUPPORT FUND 24-25			49,029.00	49,029.00	49,029.00
11		HIGH COST GRANT				-	-
12		**TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)**	-	-	49,029.00	49,029.00	49,029.00
13		**TOTAL SSSF SOURCES (Line 9 + Line 12)**	4,883,383.00	1,361,105.94	3,345,222.06	4,706,328.00	(177,055.00)
		NON STATE SCHOOL SUPPORT FORMULA SOURCES					
		LOCAL SOURCES					
14	1312	TUITION FROM OTHER DISTRICTS	-	-	23,152.95	23,152.95	23,152.95
15	1510	EARNINGS ON INVESTMENTS	250,000.00	81,577.82	218,422.18	300,000.00	50,000.00
16	1710	ADMISSIONS - GATE FEES	7,500.00	243.50	2,956.50	3,200.00	(4,300.00)
17	1760	FUND RAISING	-	-	-	-	-
18	1910	RENTAL INCOME	5,484.00	1,425.00	4,059.00	5,484.00	-
19	1943	SERVICES PROVIDED CHARTER SCHOOLS	76,128.00	-	68,000.00	68,000.00	(8,128.00)
20	1960	RECOVER PRIOR YEAR'S EXPENDITURES	-	-	-	-	-
21	1920	DONATIONS	-	-	-	-	-
22	1980	FEES CHARGED OTHER GRANTS	-	-	-	-	-
23	1990	MISCELLANEOUS REVENUE	24,800.00	-	24,800.00	24,800.00	-
24		**TOTAL LOCAL SOURCES (Line 14 - Line 23)**	363,912.00	83,246.32	341,390.63	424,636.95	60,724.95
		OTHER SOURCES					
25	2102	REVENUE THROUGH ESD	7,100.00	-	7,100.00	7,100.00	-
26	2199	OTHER INTERMEDIATE SOURCES	-	-	-	-	-
27	3203	SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
28	5300	INSURANCE REIMBURSEMENT	-	-	-	-	-
29	5400	BEGINNING CASH	6,700,000.00	6,465,780.69		6,465,780.69	(234,219.31)
30		**TOTAL OTHER SOURCES (Line 25 - Line 29)**	6,707,100.00	6,465,780.69	7,100.00	6,472,880.69	(234,219.31)
31		**TOTAL NON SSSF SOURCES (Line 24 + Line 30)**	7,071,012.00	6,549,027.01	348,490.63	6,897,517.64	(173,494.36)
32		**TOTAL RESOURCES (Line 13 + Line 31)**	$ 11,954,395.00	$ 7,910,132.95	$ 3,693,712.69	$ 11,603,845.64	$ (350,549.36)

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

		BUDGET	ACTUAL Y-T-D 9/30/2025	ENCUMBERED	TOTAL 9/30/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
INSTRUCTION							
1111	Elementary, K-5	$ 1,325,301.00	$ 82,387.86	$ 959,097.76	$ 1,041,485.62	$ 283,815.38	
1113	Elementary Extra-curricular	3,808.00	-	-	-	3,808.00	
1121	Middle/Junior High Programs	298,438.00	31,757.33	311,910.87	343,668.20	(45,230.20)	
1122	Middle/Junior High School Extra-curricular	51,539.00	4,116.60	18,260.41	22,377.01	29,161.99	
1131	High School Programs	477,973.00	30,606.45	312,296.37	342,902.82	135,070.18	
1132	High School Extra-curricular	141,006.00	19,738.91	58,045.39	77,784.30	63,221.70	
1250	Less Restrictive Programs: Students w/ Disability	452,386.00	34,303.74	327,295.17	361,598.91	90,787.09	
1291	English Second Language Programs	4,679.00	142.28	1,253.31	1,395.59	3,283.41	
	TOTAL INSTRUCTION	2,755,130.00	203,053.17	1,988,159.28	2,191,212.45	563,917.55	79.53%
SUPPORT SERVICES							
2113	Social Work Services	4,963.00	509.31	4,692.96	5,202.27	(239.27)	
2114	Student Accounting Services	28,784.00	7,016.61	21,338.27	28,354.88	429.12	
2134	Nurse Services	12,000.00	5,119.40	4,800.00	9,919.40	2,080.60	
2142	Psychological Testing Services	50,200.00	-	2,109.00	2,109.00	48,091.00	
2152	Speech Pathology Services	50,450.00	-	-	-	50,450.00	
2160	Other Student Treatment Services	45,500.00	-	-	-	45,500.00	
2190	Service Direction, Student Support Services	83,946.00	13,015.26	63,382.81	76,398.07	7,547.93	
2210	Improvement of Instruction Services	-	-	-	-	-	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,288.00	696.24	3,481.09	4,177.33	110.67	
2240	Instructional Staff Development	26,000.00	-	-	-	26,000.00	
2310	Board of Education Services	159,731.00	15,629.88	4,476.20	20,106.08	139,624.92	

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

			BUDGET	ACTUAL Y-T-D 9/30/2025	ENCUMBERED	TOTAL 9/30/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
2321		Office of the Superintendent Services	246,266.00	60,129.50	153,563.67	213,693.17	32,572.83	
2410		Office of the Principal Services	544,864.00	94,568.46	393,710.58	488,279.04	56,584.96	
2520		Fiscal Services	334,305.00	57,721.79	190,642.52	248,364.31	85,940.69	
2540		Operation and Maintenance of Plant Services	615,454.00	150,234.12	264,476.49	414,710.61	200,743.39	
2550		Student Transportation Services	1,017,695.00	136,591.04	568,757.71	705,348.75	312,346.25	
2660		Technology Services	93,751.00	31,026.76	34,031.31	65,058.07	28,692.93	
2700		Supplemental Retirement Program	-	-	-	-	-	
		TOTAL SUPPORT SERVICES	3,319,447.00	572,258.37	1,709,462.61	2,281,720.98	1,037,726.02	68.74%
OTHER REQUIREMENTS								
5200		Transfers of Funds						
5200	790	Food Service	100,000.00	-	50,802.65	50,802.65	49,197.35	
5200	792	Bus Fund	112,601.00	-	112,601.00	112,601.00	-	
5200	794	Capital Projects	200,000.00	-		-	200,000.00	
6110		Operating Contingency	500,000.00	-		-	500,000.00	
7000		Unappropriated Ending Fund Balance	4,967,217.00	-		-	4,967,217.00	
		TOTAL OTHER REQUIREMENTS	5,879,818.00	-	163,403.65	163,403.65	5,716,414.35	2.78%
		TOTAL EXPENDITURES	$ 11,954,395.00	$ 775,311.54	$ 3,861,025.54	$ 4,636,337.08	$ 7,318,057.92	38.78%

SPECIAL REVENUE FUNDS

STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

					REVENUE				EXPENDITURES			
#	Fund Title	End Date	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
200	Donations			$ 2,730.15	$ -	1,219.85		$ 3,950.00	$ -	$ 3,950.00	$ 3,950.00	$ -
203	Title I-A	9/30/2025	6,265.62	-		6,265.62		6,265.62	6,265.62		6,265.62	-
203	Title I-A	9/30/2026	50,057.00		-	50,057.00		50,057.00	241.76	3,400.00	3,641.76	46,657.00
203	**Total Title I**		**56,322.62**		-	**56,322.62**		**56,322.62**	**6,507.38**	**3,400.00**	**9,907.38**	**46,415.24**
205	Small Rural School Achievement (SRSA)	9/30/2026	31,898.00	-	-	31,898.00		31,898.00	-	6,507.56	6,507.56	25,390.44
207	Preemployment Transition Program	9/30/2025	17,066.03		-	17,066.03		17,066.03	17,066.03	-	17,066.03	-
206	Title III-A Immigrant Grant		-	-	-	-		-	-	-	-	-
208	E-Rate Funds			150.31	-			150.31	-	-	-	150.31
210	IDEA Part B 611	9/30/2026	3,322.18	-		3,322.18		3,322.18	3,322.18		3,322.18	-
210	IDEA Part B 611	9/30/2027	61,244.12		-	61,244.12		61,244.12	866.77	46,067.91	46,934.68	14,309.44
210	**Total IDEA Part B 611**		**64,566.30**		-	**64,566.30**		**64,566.30**	**4,188.95**	**46,067.91**	**50,256.86**	**14,309.44**
216	IDEA Part B 619 FFY24	9/30/2026	401.15		-	401.15		401.15	-	-	-	401.15
220	Title II-A - Teacher Quality 24-25	9/30/2025	6,082.89	-		6,082.89		6,082.89	6,082.89	-	6,082.89	-
220	Title II-A - Teacher Quality 25-26	9/30/2026	6,191.00	-		6,191.00		6,191.00	120.34		120.34	6,070.66
220	Title IV-A - Student Support and Academic Enrichment 24-25	9/30/2025	10,981.00	-		10,981.00		10,981.00	10,981.00		10,981.00	-
220	Title IV-A - Student Support and Academic Enrichment 25-26	9/30/2026	10,000.00		-	10,000.00		10,000.00		-	-	10,000.00
220	**Title V- B REAP**		**33,254.89**		-	**33,254.89**		**33,254.89**	**17,184.23**	-	**17,184.23**	**16,070.66**
227	Early Literacy Grant	3/31/2026	61,481.10	-	-	61,481.10		61,481.10	5,490.91	44,388.22	49,879.13	11,601.97
228	After School Programs	6/30/2025		-	-	-		-	-	-	-	-
	Integrated Guidance											
226	Early Indicator Intervention	6/30/2026	$ 699.00	$ -	$ -	$ 699.00		$ 699.00	$ -	$ -	$ -	699.00
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2026	36,263.75	-	-	36,263.75		36,263.75	3,564.73	32,699.02	36,263.75	-
251	Student Investment Account - Y1	6/30/2026	329,307.09	-	131,948.03	197,359.06		329,307.09	34,760.97	243,362.24	278,123.21	51,183.88
252	High School Success M98 - Y1	6/30/2026	71,199.76			71,199.76		71,199.76	8,976.72	62,223.04	71,199.76	-
	Total Integrated Guidance		**437,469.60**		**131,948.03**	**305,521.57**	-	**437,469.60**	**47,302.42**	**338,284.30**	**385,586.72**	**51,882.88**
257	Baseball/Softball Program		-	3,706.92	-			3,706.92	-	-	-	3,706.92
256	Carl Perkins		3,430.15	-	-	3,430.15		3,430.15	3,430.15	-	3,430.15	-
259	Student Activity Funds		-	52,184.49	3,199.11			55,383.60	6,198.54	2,923.72	9,122.26	46,261.34
263	Outdoor School	6/30/2026	10,000.00	-	-	10,000.00		10,000.00	278.57	2,506.69	2,785.26	7,214.74

SPECIAL REVENUE FUNDS

STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

#	Fund Title	End Date	Grant Amount	Beginning Cash	REVENUE Y-T-D	REVENUE PROJECTED	REVENUE Transfer from General Fund	REVENUE TOTAL	EXPENDITURES Y-T-D	EXPENDITURES Encumbered	TOTAL	Balance
290	Bus Replacement Fund		-	162,159.31	38,698.10		112,601.00	313,458.41	27,452.00	63,776.00	91,228.00	222,230.41
298	Nutrition Services Grants											
127	Fresh Fruit and Vegetable Program	9/30/2026	7,265.00	-	-	7,265.00		7,265.00	-	-	-	7,265.00
299	Nutrition Services		-	-	21.50	124,794.64	50,802.65	175,618.79	9,329.35	166,289.44	175,618.79	-
	TOTAL			220,931.18	173,866.74	717,221.30	163,403.65	1,275,422.87	144,428.53	678,093.84	822,522.37	452,900.50

25-26 Financial Projection - Food Service Program
As of September 30, 2025

Account	Description	Budget	YTD	Projected	Total
Revenue					
299.0000.1610.000.000.000	Daily Sales -Adult Sales	$ 1,900.00	$ 21.50	$ 193.50	$ 215.00
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	-	895.00	$ 895.00
299.0000.3299.000.000.121	State: Breakfast	2,700.00	-	2,308.86	2,308.86
299.0000.3299.000.000.122	State: Lunch	3,700.00	-	3,698.24	3,698.24
299.0000.4500.000.000.000	NSLP USDA Entitlement	9,700.00	-		$ -
299.0000.4500.000.000.123	SNP: Breakfast	52,000.00	-	42,379.14	42,379.14
299.0000.4500.000.000.124	SNP: Lunch	73,201.00	-	66,319.90	66,319.90
299.0000.4500.000.000.124	Supply Chain				-
299.0000.4910.000.000.000	Federal Commodities	10,000.00	-	9,000.00	9,000.00
	Total Revenue	$ 153,201.00	$ 21.50	$ 124,794.64	$ 124,816.14
Expenditures		**Budget**	**YTD**	**Encumbered**	**Total**
299.3100.0112.000.000.000	Classified Salaries	$ 51,038.00	$ 2,607.94	$ 31,644.98	$ 34,252.92
299.3100.0122.000.000.000	Substitutes - Classified	-	60.36	-	60.36
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	-	-	-
299.3100.0211.000.000.000	Employer Contrib PERS	13,853.00	527.87	6,851.94	7,379.81
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,134.00	127.51	1,655.05	1,782.56
299.3100.0220.000.000.000	Social Sec/Medicare	3,997.00	204.12	2,420.88	2,625.00
299.3100.0231.000.000.000	Worker's Compensation	1,207.00	65.10	758.10	823.20
299.3100.0232.000.000.000	Unemployment Compensation	2,576.00	-	-	-
299.3100.0233.000.000.000	PFMLI	209.00	10.68	126.61	137.29
299.3100.0242.000.000.000	Group Health Insurance	33,600.00	922.46	12,861.73	13,784.19
299.3100.0342.000.000.000	Travel, Out of District	-	1,486.43	-	1,486.43
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	288.00	-	288.00
299.3100.0410.000.000.000	Consumable Supplies and Materials	1,000.00	134.89	-	134.89
299.3100.0413.000.000.000	Freight for Commodities	-	-	-	-
299.3100.0450.000.000.000	FOOD	83,387.00	-	52,700.15	52,700.15
299.3100.0451.000.000.000	Federal Commodities	10,000.00	-	9,000.00	9,000.00
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	1,701.99	-	1,701.99
299.3100.0470.000.000.000	Computer Software (Meal Time)	-	1,192.00	-	1,192.00
299.3100.0541.000.000.000	Initial and Additional Equipment Purchase	5,000.00	-	-	-
299.3100.0640.000.000.000	Dues and Fees (Corvallis/MealTime)	40,000.00	-	48,270.00	48,270.00
	Total Expenses	253,201.00	9,329.35	166,289.44	175,618.79
	Net Profit/Loss	(100,000.00)	(9,307.85)	(41,494.80)	(50,802.65)
Other Income					
299.0000.5200.000.000.000	Interfund Transfers	100,000.00	-	50,802.65	50,802.65
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
	Total Other Uses	100,000.00	-	50,802.65	50,802.65
	Ending Fund Balance	**$ -**	**$ (9,307.85)**	**$ 9,307.85**	**$ 0.00**

299 - Food Service Program

Analysis per Meal

	Meals Served	Total	Costs per Meal	%
State Reimb per meal				
Adult Sales	51	$ 215.00	$ 4.22	
Breakfast	15,200	44,688.00	$ 2.94	
Lunch	14,860	70,018.14	4.71	
Other Sources		$ 895.00		
Federal Commodities		9,000.00		
Total Revenue	30,111	$ 124,816.14	$ 4.15	
Payroll Costs		$ 60,845.33	$ 2.02	34.7%
Food Costs		52,700.15	1.75	30.0%
Federal Commodities		9,000.00	0.30	5.2%
Fees		48,270.00	1.60	27.4%
Other		4,803.31	0.16	2.7%
Total Costs		$ 175,618.79	$ 5.83	100%
Net Loss		**$ (50,802.65)**	**$ (1.68)**	

Participation

Month	Days Service	Eligible Students	Participation Breakfast	Participation Lunch	Avg per Day Breakfast	Avg per Day Lunch	Participation Percentage Breakfast	Participation Percentage Lunch
Aug								
Sept	15	169	1520	1486	101.33	99.07	60.0%	58.6%
Oct	18				0	-		
Nov	13				0	-		
Dec	16				0	-		
Jan	16				0	-		
Feb	16				0	-		
Mar	14				0	-		
April	18				0	-		
May	12				0	-		
June	11				0	-		
Total/Average	15	169	1,520	1,486	101.33	99.07	60.0%	58.6%

DEBT SERVICE
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

			BUDGET	ACTUAL Y-T-D 9/30/2025	ENCUMBERED	TOTAL 9/30/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES								
1111		CURRENT YEAR'S TAXES	$ 97,760.00	$ -	97,760.00	97,760.00	-	
1112		PRIOR YEAR'S TAXES	500.00	206.00	294.00	500.00	-	
1114		OTHER TAXES	-	1.16	-	1.16	1.16	
1190		INTEREST ON TAX COLLECTIONS	100.00	0.58	99.42	100.00	-	
1510		INTEREST EARNINGS	1,000.00	404.30		404.30	(595.70)	
5400		BEGINNING FUND BALANCE	30,261.00	34,838.36		34,838.36	4,577.36	
		TOTAL INSTRUCTION	129,621.00	35,450.40	98,153.42	133,603.82	3,982.82	
EXPENDITURES								
5110		Long-Term Debt Service						
5110	610	Redemption of Principal	40,000.00	-	40,000.00	40,000.00	-	
5110	621	Regular Interest	60,000.00	-	60,000.00	60,000.00	-	
7000		Unappropriated Ending Fund Balance	29,621.00	-	-	-	29,621.00	
		TOTAL EXPENDITURES	129,621.00	-	100,000.00	100,000.00	29,621.00	77.15%
PROJECTED ENDING FUND BALANCE			$ -	$ 35,450.40	$ (1,846.58)	$ 33,603.82	$ 33,603.82	

CAPITAL PROJECTS (400)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

		BUDGET	ACTUAL Y-T-D 9/30/2025	ENCUMBERED	TOTAL 9/30/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ -	$ 4,121.83		4,121.83	(4,121.83)	
5200	Transfer from General Fund	200,000.00	-		-	200,000.00	
5400	Beginning Fund Balance	780,000.00	376,601.00		376,601.00	403,399.00	
	TOTAL INSTRUCTION	980,000.00	380,722.83	-	380,722.83	599,277.17	
EXPENDITURES							
4150	Building Improvement	980,000.00	5,359.60	148,937.61	154,297.21	825,702.79	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	980,000.00	5,359.60	148,937.61	154,297.21	825,702.79	15.74%
PROJECTED ENDING FUND BALANCE		$ -	$ 375,363.23	$ (148,937.61)	$ 226,425.62	$ 226,425.62	

BOND 2021 AND OSCIM GRANT (410)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

		BUDGET	ACTUAL Y-T-D 9/30/2025	ENCUMBERED	TOTAL 9/30/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ -	$ -		-	-	
5400	Beginning Fund Balance	60,000.00	50,935.61		50,935.61	(9,064.39)	
	TOTAL INSTRUCTION	60,000.00	50,935.61	-	50,935.61	(9,064.39)	
EXPENDITURES							
4150	Building Improvement	60,000.00	-	50,737.39	50,737.39	9,262.61	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	60,000.00	-	50,737.39	50,737.39	9,262.61	84.56%
PROJECTED ENDING FUND BALANCE		$ -	$ 50,935.61	$ (50,737.39)	$ 198.22	$ 198.22	

SEISMIC REHABILITATION GRANT (430)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

		BUDGET	ACTUAL Y-T-D 9/30/2025	ENCUMBERED	TOTAL 9/30/2025	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	$ -	$ -		-	-	
3299	State Grant	2,000,000.00	-	1,851,945.00	1,851,945.00	(148,055.00)	
5400	Beginning Fund Balance	-	514,425.32		514,425.32	514,425.32	
	TOTAL INSTRUCTION	2,000,000.00	514,425.32	1,851,945.00	2,366,370.32	366,370.32	
EXPENDITURES							
4150	Building Improvement	2,000,000.00	1,911,135.95	382,356.47	2,293,492.42	(293,492.42)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	2,000,000.00	1,911,135.95	382,356.47	2,293,492.42	(293,492.42)	114.67%
PROJECTED ENDING FUND BALANCE		$ -	$ (1,396,710.63)	$ 1,469,588.53	$ 72,877.90	$ 72,877.90	

INTERNAL SERVICES
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of September 30, 2025

UNEMPLOYMENT RESERVE

UNEMPLOYMENT RESERVE		BUDGET	ACTUAL 9/30/2025	ENCUMBERED	TOTAL	FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	**$ 3,000.00**	$ 2,108.60		**2,108.60**	**(891.40)**	
1970	Services Provided Other Funds	**87,192.00**	-		**-**	**(87,192.00)**	
5400	Beginning Fund Balance	**150,000.00**	181,160.52		**181,160.52**	**31,160.52**	
	TOTAL INSTRUCTION	**240,192.00**	**183,269.12**	**-**	**183,269.12**	**(56,922.88)**	
EXPENDITURES							
2640	Unemployment	**240,192.00**	-	-	**-**	**240,192.00**	
7000	Unappropriated Ending Fund Balance	**-**	-	-	**-**	**-**	
	TOTAL EXPENDITURES	**240,192.00**	**-**	**-**	**-**	**240,192.00**	
PROJECTED ENDING FUND BALANCE		**$ -**	**$ 183,269.12**	**$ -**	**$ 183,269.12**	**$ 183,269.12**	

PERS RESERVE

		BUDGET	ACTUAL 9/30/2025	ENCUMBERED	TOTAL	FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	**$ 500.00**	$ 383.87		**383.87**	**(116.13)**	
1970	Services Provided Other Funds	**-**	-		**-**	**-**	
5400	Beginning Fund Balance	**31,500.00**	32,980.53		**32,980.53**	**1,480.53**	
	TOTAL INSTRUCTION	**32,000.00**	**33,364.40**	**-**	**33,364.40**	**1,364.40**	
EXPENDITURES							
2640	PERS	**-**	-	-	**-**	**-**	
7000	Unappropriated Ending Fund Balance	**-**	-	-	**-**	**-**	
	TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	
PROJECTED ENDING FUND BALANCE		**$ 32,000.00**	**$ 33,364.40**	**$ -**	**$ 33,364.40**	**$ 1,364.40**	