

Financial Summary – August 31, 2025

Brynn Campbell and I have been working on the audit this past month and have only a few remaining areas to complete. Hopefully the audit will be presented in October or November. Regarding the 25-26 school year, all staff and extra duty positions have been entered and encumbered for the upcoming fiscal year. Insurance benefits have not been encumbered. Insurance open enrollment does not close until September 9, with coverage beginning with the new premiums on October 1.

General Fund Resources

- State School Support – As shared last month, the final adjustments for 24-25 will not be known until April of 2026. Included in the statements is an analysis of the 24-25 and 25-26 SSF comparing budget, ODE and projected figures. All figures are estimates and will not be updated until the 2Q attendance figures have been submitted to the state.
- 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, the encumbered expenditures are mainly salaries and non-insurance benefits.

Special Revenue

- All claims have been made and received for the 24-25 fiscal year.
- All federal grants go through September 30. Title I, II and IV can be carried forward through September 30, 2026, after approval by the ODE. All other grants are based on estimates the district has received.
- Pre-Employment Transition Program – the grant goes through September 30. The figures show the amount students were paid for summer work.

.

Debt Service

- No change in the Debt Service – Projected ending balance is estimated at approximately \$34,500.

Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP and a beginning cash balance of \$376k. Expenditures represent an upgrade to the fire alarm system. Available funds are approximately \$219 K.
- 410 - Bond 2021 and OSCIM Grant –As with Fund 400, the balance on June 30 that will be reflected in the audit is approximately \$51,000. All these funds will be expended by the end of September.
- 430 – Seismic Rehabilitation – The beginning cash is approximately \$514 K. Presently, the district is showing a \$83K 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 1st quarter billing 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 August 31,2025**

LINE	SOURCE		BUDGET	Y-T-D 8/31/2025	PROJECTED	TOTAL 8/31/2025	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	-	4,000.00	4,000.00	-
3	1114	OTHER TAXES	-	-	-	-	-
4	1190	INTEREST ON TAX COLLECTIONS	1,000.00	-	1,000.00	1,000.00	-
5	2101	COUNTY SCHOOL FUND	-	-	-	-	-
6	3103	COMMON SCHOOL FUND	32,225.00	-	32,225.00	32,225.00	-
7	3101	STATE SCHOOL SUPPORT FUND	4,306,158.00	1,020,129.00	3,060,428.00	4,080,557.00	(225,601.00)
8	4801	FEDERAL FOREST FEES	-	-	-	-	-
9	TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)		4,883,383.00	1,020,129.00	3,637,653.00	4,657,782.00	(225,601.00)
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	1,020,129.00	3,686,682.00	4,706,811.00	(176,572.00)
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	56,085.31	243,914.69	300,000.00	50,000.00
16	1710	ADMISSIONS - GATE FEES	7,500.00	-	3,200.00	3,200.00	(4,300.00)
17	1760	FUND RAISING	-	-	-	-	-
18	1910	RENTAL INCOME	5,484.00	950.00	4,534.00	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	57,035.31	367,601.64	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	6,522,816.00	374,701.64	6,897,517.64	(173,494.36)
32	TOTAL RESOURCES (Line 13 + Line 31)		\$ 11,954,395.00	\$ 7,542,945.00	\$ 4,061,383.64	\$ 11,604,328.64	\$ (350,066.36)

Alsea School District 7J
Change in State School Support Formula Estimates

		24-25				25-26			
		Budget		6/16/2025	6/30/2025	Budget		6/16/2025	
	Weight	Total	ADMw	ODE ADMw	Unaudited	Total	ADMw	ODE ADMw	Proj ADMw
ADMr	1.00	295.00	295.00	222.13	233.07	222.00	222.00	222.00	222.00
ESL	0.50	8.00	4.00	1.69	1.69	6.00	3.00	3.00	3.00
Pregnant and Parenting	1.00		-						
IEP	1.00	42.00	32.45	24.43	25.64	24.42	24.42	24.42	24.42
IEPs above 11%	1.00	2.30	2.30	3.80	2.59	25.40	25.40	3.80	3.80
Students in Poverty	0.25	29.00	7.25	6.50	6.50	26.00	6.50	6.50	6.50
Foster Care	0.25	1.00	0.25			-	-	-	
Remote Elementary	1.00		-	38.82	38.82	38.82	38.82	38.82	55.01
Small High School	1.00			50.46	50.46	50.46	50.46	50.46	50.46
Total ADMw		431.16	395.11	347.83	358.77		370.60	349.00	365.19
Prior Yrs ADMw				398.68	398.68		358.77	347.83	358.77
Greater ADMw Amt between Yrs			395.11	397.18	397.18		370.60	349.00	365.19
Base Amount		\$	4,500.00	\$ 4,500.00	\$ 4,500.00	\$	4,500.00	\$ 4,500.00	\$ 4,500.00
Teacher Experience Base Amount		\$	25.00	\$ 25.00	\$ 25.00	\$	25.00	\$ 25.00	\$ 25.00
Experience			(2.30)	(5.14)	(5.14)		(5.14)	(5.14)	(5.14)
Teacher Experience Amount			(57.50)	(128.50)	(128.50)		(128.50)	(128.50)	(128.50)
Total Base Amount		\$	4,442.50	\$ 4,371.50	\$ 4,371.50	\$	4,371.50	\$ 4,371.50	\$ 4,371.50
Ratio			2.34088952892	2.33731801238	2.33731801238		2.47542604256	2.48076126416	2.48076126416
State School Funding Per ADMw		\$	10,399.40	\$ 10,217.59	\$ 10,217.59	\$	10,821.00	\$ 10,845.00	\$ 10,845.00
General Purpose Grant		\$	4,108,907	\$ 4,073,576	\$ 4,073,576	\$	4,010,263	\$ 3,784,782	\$ 3,960,486
Transportation			1,100,000.00	900,000.00					
Expenses									
Depreciation					876,199				
Non reimbursed miles					143,786				
Capacity 20 or less					(35,766)				
Capacity 21 or more					(22,036)				
					962,183		970,000	970,000	970,000
Percent			90%	90%	90%		90%	90%	90%
Transportation Grant		\$	990,000.00	\$ 810,000.00	\$ 865,965.00	\$	873,000.00	\$ 873,000.00	\$ 873,000.00
Rounding									
Total Formula Revenue		\$	5,098,907	\$ 4,883,576	\$ 4,939,541	\$	4,883,263	\$ 4,657,782	\$ 4,833,486
Less Local Collections									
Property Taxes			530,000	530,000	529,652		545,000	545,000	545,000
Common School			41,205	40,053	40,053		32,225	32,225	32,225
County School			-	-	7,284				
Federal Forest Fees			-	-	-		-	-	-
Total Local Offsets			571,205	570,053	576,989		577,225	577,225	577,225
State School Support Formula		\$	4,527,702	\$ 4,313,523	\$ 4,362,552	\$	4,306,038	\$ 4,080,557	\$ 4,256,261
Food Service Match				(896)	(896)			(225,481)	(49,777)
State School Support				\$ 4,312,627	\$ 4,361,656				
May 2026 Projected Adjustment					\$ 49,029				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of August 31,2025

		<div>ACTUAL</div> <div>Y-T-D</div>			TOTAL	<div>BALANCE</div> <div>FAVORABLE/</div>	--%--
		<div>BUDGET</div>	8/31/2025	ENCUMBERED	8/31/2025	(UNFAVORABLE)	COMMITTED
INSTRUCTION							
1111	Elementary, K-5	\$ 1,325,301.00	\$ 3,045.90	\$ 1,083,478.58	\$ 1,086,524.48	\$ 238,776.52	
1113	Elementary Extra-curricular	3,808.00	-	-	-	3,808.00	
1121	Middle/Junior High Programs	298,438.00	2,175.06	329,614.23	331,789.29	(33,351.29)	
1122	Middle/Junior High School Extra-curricular	51,539.00	423.75	18,624.25	19,048.00	32,491.00	
1131	High School Programs	477,973.00	1,936.78	330,166.80	332,103.58	145,869.42	
1132	High School Extra-curricular	141,006.00	10,284.41	63,193.23	73,477.64	67,528.36	
	Less Restrictive Programs: Students w/ Disability	452,386.00	3,149.47	343,385.11	346,534.58	105,851.42	
1291	English Second Language Programs	4,679.00	-	1,392.59	1,392.59	3,286.41	
	TOTAL INSTRUCTION	2,755,130.00	21,015.37	2,169,854.79	2,190,870.16	564,259.84	79.52%
SUPPORT SERVICES							
2113	Social Work Services	4,963.00	80.36	5,151.95	5,232.31	(269.31)	
2114	Student Accounting Services	28,784.00	4,645.67	23,228.73	27,874.40	909.60	
2134	Nurse Services	12,000.00	4,800.00	5,119.40	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	
	Service Direction, Student Support Services	83,946.00	6,645.77	69,476.88	76,122.65	7,823.35	
2210	Improvement of Instruction Services	-	-	-	-	-	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,288.00	348.12	3,829.21	4,177.33	110.67	
2240	Instructional Staff Development	26,000.00	-	1,500.00	1,500.00	24,500.00	
2310	Board of Education Services	159,731.00	15,076.54	4,915.50	19,992.04	139,738.96	

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of August 31,2025

		<u>ACTUAL</u>		<u>TOTAL</u>		<u>BALANCE</u>	<u>--%--</u>
		<u>Y-T-D</u>				<u>FAVORABLE/</u>	
		<u>BUDGET</u>	<u>8/31/2025</u>	<u>ENCUMBERED</u>	<u>8/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	246,266.00	42,916.79	168,062.71	210,979.50	35,286.50	
2410	Office of the Principal Services	544,864.00	53,276.60	432,170.43	485,447.03	59,416.97	
2520	Fiscal Services	334,305.00	37,150.59	209,177.21	246,327.80	87,977.20	
2540	Operation and Maintenance of Plant Services	615,454.00	121,097.43	276,500.13	397,597.56	217,856.44	
2550	Student Transportation Services	1,017,695.00	72,825.08	536,004.07	608,829.15	408,865.85	
2660	Technology Services	93,751.00	7,027.40	41,147.85	48,175.25	45,575.75	
2700	Supplemental Retirement Program	-	-	-	-	-	
	TOTAL SUPPORT SERVICES	3,319,447.00	365,890.35	1,778,393.07	2,144,283.42	1,175,163.58	64.60%
OTHER REQUIREMENTS							
5200	Transfers of Funds						
5200 790	Food Service	100,000.00	-	100,000.00	100,000.00	-	
5200 792	Bus Fund	112,601.00	-	112,601.00	112,601.00	-	
5200 795	Special Revenue	-	-	-	-	-	
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	-	212,601.00	212,601.00	5,667,217.00	3.62%
	TOTAL EXPENDITURES	\$ 11,954,395.00	\$ 386,905.72	\$ 4,160,848.86	\$ 4,547,754.58	\$ 7,406,640.42	38.04%

SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

#	Fund Title	Grant Amount	Beginning Cash	REVENUE				EXPENDITURES			Balance
				Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	
200	Donations		\$ 2,730.15	\$ -	1,219.85		\$ 3,950.00	\$ -	\$ 3,950.00	\$ 3,950.00	\$ -
203	Title I-A	6,265.62	-		6,265.62		6,265.62	3,943.50		3,943.50	
203	Title I-A	50,057.00		-	50,057.00		50,057.00	-	-	-	
203	Total Title I	56,322.62		-	56,322.62		56,322.62	3,943.50	-	3,943.50	52,379.12
205	Small Rural School Achievement (SRSA)	32,998.00	-	-	32,998.00		32,998.00	-	14,307.22	14,307.22	18,690.78
207	Preemployment Transition Program	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	3,322.18	-		3,322.18		3,322.18		3,322.18	3,322.18	-
210	IDEA Part B 611	61,244.00		-	61,244.00		61,244.00	-	46,520.86	46,520.86	14,723.14
210	Total IDEA Part B 611	64,566.18		-	64,566.18		64,566.18	-	49,843.04	49,843.04	14,723.14
216	IDEA Part B 619 FFY24	401.15		-	401.15		401.15	-	-	-	401.15
220	Title II-A - Teacher Quality 24-25	6,082.89	-		6,082.89		6,082.89	1,203.16	-	1,203.16	4,879.73
220	Title II-A - Teacher Quality 25-26	6,191.00	-		6,191.00		6,191.00			-	6,191.00
220	Title IV-A - Student Support and Academic Enrichment 24-25	10,981.00	-		10,981.00		10,981.00			-	10,981.00
220	Title IV-A - Student Support and Academic Enrichment 25-26	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	1,203.16	-	1,203.16	32,051.73
227	Early Literacy Grant	54,973.00	-	-	54,973.00		54,973.00	-	1,455.12	1,455.12	53,517.88
228	After School Programs		-	-	-		-	-	-	-	-
226	Integrated Guidance										
226	Early Indicator Intervention	\$ 699.00	\$ -	\$ -	\$ 699.00		\$ 699.00	\$ -	\$ -	\$ -	699.00
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	36,264.00	-	-	36,264.00		36,264.00	-	28,464.21	28,464.21	7,799.79
251	Student Investment Account - Y1	325,837.00	-		325,837.00		325,837.00	12,875.60	276,900.70	289,776.30	36,060.70
252	High School Success M98 - Y1	71,200.00			71,200.00		71,200.00	1,943.30	55,584.29	57,527.59	13,672.41
	Total Integrated Guidance	434,000.00		-	434,000.00	-	434,000.00	14,818.90	360,949.20	375,768.10	58,231.90
257	Baseball/Softball Program	-	3,706.92	-			3,706.92	-	-	-	3,706.92

SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

		REVENUE						EXPENDITURES			
#	Fund Title	Grant Amount	Beginning	Y-T-D	PROJECTED	Transfer from	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
			Cash			General Fund					
256	Carl Perkins		-	-	-		-	-	-	-	-
259	Student Activity Funds	-	52,184.49	-			52,184.49	4,844.19	50.00	4,894.19	47,290.30
263	Outdoor School		-	-	-		-	-	2,785.26	2,785.26	(2,785.26)
265	Menstrual Dignity Act	-	-	-	-		-	-	-	-	-
290	Bus Replacement Fund	-	162,159.31	38,006.59		112,601.00	312,766.90	-	91,228.02	91,228.02	221,538.88
298	Nutrition Services Grants										
127	Fresh Fruit and Vegetable Program		-	-			-	-	-	-	-
299	Nutrition Services	-	-	-		100,000.00	100,000.00	2,980.53	44,797.10	47,777.63	52,222.37
TOTAL			220,931.18	38,006.59	694,801.72	212,601.00	1,166,340.49	44,856.31	569,364.96	614,221.27	552,119.22

DEBT SERVICE
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of August 31,2025

		<u>ACTUAL</u> Y-T-D			TOTAL	BALANCE FAVORABLE/ --%--	
		<u>BUDGET</u>	<u>8/31/2025</u>	<u>ENCUMBERED</u>	<u>8/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1111	CURRENT YEAR'S TAXES	\$ 97,760.00	\$ -	97,760.00	97,760.00	-	
1112	PRIOR YEAR'S TAXES	500.00	-	500.00	500.00	-	
1190	OTHER TAXES	100.00	-	100.00	100.00	-	
1510	INTEREST EARNINGS	1,000.00	269.97		269.97	(730.03)	
5400	BEGINNING FUND BALANCE	30,261.00	34,545.47		34,545.47	4,284.47	
TOTAL INSTRUCTION		129,621.00	34,815.44	98,360.00	133,175.44	3,554.44	
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		\$ -	\$ 34,815.44	\$ (1,640.00)	\$ 33,175.44	\$ 33,175.44	

CAPITAL PROJECTS (400)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of August 31,2025

		<u>ACTUAL</u> <u>Y-T-D</u>		TOTAL	BALANCE FAVORABLE/ <u>(UNFAVORABLE)</u>	--%-- <u>COMMITTED</u>
		<u>BUDGET</u>	<u>8/31/2025</u>	<u>ENCUMBERED</u>	<u>8/31/2025</u>	
RESOURCES						
1510	Interest Earnings	\$ -	\$ 2,707.99		2,707.99	(2,707.99)
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	379,308.99	-	379,308.99	600,691.01
EXPENDITURES						
4150	Building Improvement	980,000.00	2,801.60	157,395.01	160,196.61	819,803.39
7000	Unappropriated Ending Fund Balance	-	-	-	-	-
	TOTAL EXPENDITURES	980,000.00	2,801.60	157,395.01	160,196.61	819,803.39
						16.35%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 376,507.39	\$ (157,395.01)	\$ 219,112.38	\$ 219,112.38

BOND 2021 AND OSCIM GRANT (410)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of August 31,2025

		<u>ACTUAL</u>		<u>TOTAL</u>	<u>BALANCE FAVORABLE/ (UNFAVORABLE)</u>	<u>--%-- COMMITTED</u>
		<u>Y-T-D</u>				
	<u>BUDGET</u>	<u>8/31/2025</u>	<u>ENCUMBERED</u>	<u>8/31/2025</u>		
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	-	(9,064.39)	
EXPENDITURES						
4150	Building Improvement	60,000.00	-	50,737.39	9,262.61	
7000	Unappropriated Ending Fund Balance	-	-	-	-	
	TOTAL EXPENDITURES	60,000.00	-	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 August 31,2025

		<u>ACTUAL</u> <u>Y-T-D</u>		<u>TOTAL</u>	<u>BALANCE</u> <u>FAVORABLE/</u>	<u>--%--</u>
	<u>BUDGET</u>	<u>8/31/2025</u>	<u>ENCUMBERED</u>	<u>8/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES						
1510	Interest Earnings	\$ -	\$ -	-	-	
3299	State Grant	2,000,000.00	-	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	898,178.05	1,384,505.49	2,282,683.54	(282,683.54)
7000	Unappropriated Ending Fund Balance	-	-	-	-	-
	TOTAL EXPENDITURES	2,000,000.00	898,178.05	1,384,505.49	2,282,683.54	(282,683.54)
						114.13%
PROJECTED ENDING FUND BALANCE		\$ -	\$ (383,752.73)	\$ 467,439.51	\$ 83,686.78	\$ 83,686.78

INTERNAL SERVICES
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of August 31,2025

UNEMPLOYMENT RESERVE

<u>UNEMPLOYMENT RESERVE</u>		BUDGET	ACTUAL 8/31/2025	ENCUMBERED	TOTAL	FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	\$ 3,000.00	\$ 1,418.30		1,418.30	(1,581.70)	
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	182,578.82	-	182,578.82	(57,613.18)	
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		\$ -	\$ 182,578.82	\$ -	\$ 182,578.82	\$ 182,578.82	

PERS RESERVE

		BUDGET	ACTUAL 8/31/2025	ENCUMBERED	TOTAL	FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	\$ 500.00	\$ 257.70		257.70	(242.30)	
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	33,238.23	-	33,238.23	1,238.23	
EXPENDITURES							
2640	PERS	-	-	-	-	-	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	-	-	-	-	-	
PROJECTED ENDING FUND BALANCE		\$ 32,000.00	\$ 33,238.23	\$ -	\$ 33,238.23	\$ 1,238.23	