



Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

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Business Office School Board Report – September 15, 2025

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

CURRENT FISCAL ACTIVITY:

The Business Office has been busy working on preparing for the 2025-26 school year. On 09/03/2025 we had our on-site audit, over the next couple of months we will be working with the auditors to complete and finalize the 2024-25 audit.

In the month of August 2025, the district processed the following significant transactions:

REVENUES:

- \$10,268.17 – in Investment Revenue
- \$181,141.00 – State School Fund Payment
- \$17,621.32 – Received in Misc Revenues (including Grant Reimbursements)
- \$14,340.93 – in County Tax Payments

EXPEDITURES:

- Payroll –
 - \$93,131.19 in Gross Payroll
 - \$53,410.00 in Payroll Expenses (Taxes and Employer Paid Benefits)
- Accounts Payable –
 - \$3,513.82 – Curry County – Building Permits.
 - \$6,872.51 – Amazon (Misc Supplies)

Estimated General Fund Ending Fund Balance for 2025-26 is currently at \$1,301,374.83. The 2025-2026 Ending fund Balance is a very rough number, as we are still working to enter and encumber all anticipated payroll and expenses.

FUND 100		Fiscal Year: 2025-26	Cur Yr	Received				
		REVENUE FUND 100-101	BUDGET	As of 08/31/2025	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 8/31/2025	1111	CURRENT YEARS TAXES	\$ 2,287,058.00	\$ 18,558.08	\$ 2,268,499.92	\$ 2,287,058.00	100.00%	0.8%
	1112	PRIOR YEAR'S TAXES	\$ 28,000.00	\$ 5,765.00	\$ 22,235.00	\$ 28,000.00	100.00%	20.6%
	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	\$ 100,000.00	\$ 20,119.52	\$ 79,880.48	\$ 100,000.00	100.00%	20.1%
	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	\$ 47,000.00	\$ -	\$ 47,000.00	\$ 47,000.00	100.00%	0.0%
	2101	COUNTY SCHOOL FUNDS	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	100.00%	0.0%
	2201	RESTRICTED - PASS THROUGH	\$ -	\$ -	\$ -	\$ -	100.00%	
	3101	STATE SCHOOL SUPPORT - GENERL FUND	\$ 2,203,406.03	\$ 543,850.00	\$ 1,659,556.03	\$ 2,203,406.03	100.00%	24.7%
	3103	COMMON SCHOOL FUND	\$ 32,000.00	\$ 17,274.48	\$ 14,725.52	\$ 32,000.00	100.00%	54.0%
	3120	PRIOR YR SSF ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	100.00%	
	3299	OTHER RESTRICTED STATE	\$ -	\$ -	\$ -	\$ -	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	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	100.00%	0.0%
		Total Sub Total Revenue	\$ 6,219,814.03	\$ 605,567.08	\$ 5,614,246.95	\$ 6,219,814.03	100%	
		Additional Beg. Fund Balance	\$ -	\$ -	\$ -	\$ -		
		Total Revenue	\$ 6,219,814.03	\$ 605,567.08	\$ 5,614,246.95	\$ 6,219,814.03	100%	10%
		Control	\$ -	\$ -	\$ -			
		Fiscal Year: 2025-26	Cur Yr	Expended			Proj Exp	Cur Exp
		EXPENDITURES	BUDGET	As of 08/31/2025	Encumbered	Total	%	%
	100'S	SALARIES	\$ 2,694,799.31	\$ 141,401.59	\$ 2,413,727.48	\$ 2,555,129.07	100%	5%
	200'S	PAYROLL BENEFITS	\$ 2,153,638.13	\$ 89,162.33	\$ 1,571,529.56	\$ 1,660,691.89	100%	4%
	300'S	PROFESSIONAL SERVICES	\$ 572,650.00	\$ 100,299.39	\$ 252,007.65	\$ 352,307.04	100%	18%
	400'S	SUPPLIES	\$ 318,626.59	\$ 36,900.67	\$ 142,448.85	\$ 179,349.52	100%	12%
	500'S	CAPITAL OUTLAY	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%
	600'S	OTHER	\$ 180,100.00	\$ 169,006.93	\$ 1,954.75	\$ 170,961.68	100%	94%
	700'S	TRANSFERS	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%
	800'S	CONTINGENCY	\$ 250,000.00	\$ -	\$ -	\$ -	100%	0%
		Total Expenditures	\$ 6,219,814.03	\$ 536,770.91	\$ 4,381,668.29	\$ 4,918,439.20	79.08%	8.63%
		Control	\$ -	\$ -	\$ -			
Estimated Ending Fund Balance as of 08/31/2025						\$ 1,301,374.83		

SPECIAL REVENUE FUNDS (GRANTS)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of 08/31/2025

#	Fund Title	SOURCE	Status with ODE	CFDA	Subgrant	End Date	Grant Amount	Reported in PR FYS	Grant Amount	Beginning Cash	REVENUE				EXPENDITURES					
											Y-T-D	PROJECTED	TOTAL		Y-T-D	ENCUMBERED	Requisitions	ENCUMBERED	TOTAL	Balance
#	State Summer Learning	ODE	Hold			10/17/2025	51,371.00		51,371.00	-	-	51,371.00	51,371.00		49,295.70	-	-	-	49,295.70	2,075.30
#	SSA Summer 2025	ODE	Closed		84445	6/30/2025	72,635.43	72,635.43	-	-	-	-	-		472.63	-	-	-	472.63	(472.63)
#	IDEA Part B 619 25-26	ODE			86297	9/30/2027	423.76		423.76	-	-	423.76	423.76		-	-	-	-	-	423.76
#	IDEA Part B 611 25-26	ODE				1/0/1900	-		-	-	-	-	-		2,418.45	100,210.49	-	100,210.49	102,628.94	(102,628.94)
#	Title V-B RLIS 25-26	ODE		84.358	84969	9/30/2025	9,193.00		9,193.00	-	-	-	-		2,093.48	-	1,468.26	1,468.26	3,561.74	5,631.26
#	2025-27 Student Investment Account - Year 1	ODE	Partially Funded	84.010	85786	6/30/2026	87,701.91		87,701.91	-	-	87,701.91	87,701.91		1,913.37	193,185.66	67,217.65	260,403.31	262,316.68	(174,614.77)
#	2025-2027 Early Literacy Grant	ODE	Partially Funded	N/A	86050	3/31/2026	45,266.37		45,266.37	-	-	45,266.37	45,266.37		-	64,698.34	-	64,698.34	64,698.34	(19,431.97)
#	2025-27 High School Success - Year 1	ODE	Hold	N/A		1/0/1900	-		-	-	-	-	-		49,295.70	-	-	-	49,295.70	(49,295.70)
#	Orchard Grant	Fed	N/A	N/A	N/A	N/A	51,150.00		51,150.00	-	-	51,150.00	51,150.00		-	-	-	-	-	51,150.00
#	COPS Grant	Fed	N/A	N/A	N/A	N/A	150,603.36		150,603.36	-	-	150,603.36	150,603.36		3,513.82	-	-	-	3,513.82	147,089.54
#	TAP - Long-Range Facility Plan - 2024	ODE			82832	12/31/2025	40,000.00		40,000.00	-	-	40,000.00	40,000.00		-	-	-	-	-	40,000.00
TITLE 1 TOTALS																				47,276.95
Title I Carry Over 24-25																				42,045.90
#	Title I-A 25-26	ODE		84.010	85105	9/30/2026	383,792.00		383,792.00	-	-	383,792.00	383,792.00		4,020.00	188,584.92	-	188,584.92	192,604.92	191,187.08
#	Title II-A 25-26	ODE		84.010	85315	9/30/2026	29,721.00		29,721.00	-	-	29,721.00	29,721.00		-	-	-	-	-	29,721.00
#	Title IV-A SSAE 25-26	ODE		84.367	85498	9/30/2026	23,222.00		23,222.00	-	-	23,222.00	23,222.00		-	-	-	-	-	23,222.00
TITLE 1 TOTALS																				478,780.90
TOTAL																				910,528.35