

Financial Summary – June 30, 2025

The financial statements – All payrolls have been processed and invoices paid for the fiscal year ending June 30, 2024. The initial audit on internal controls and testing entries has been completed and the final audit work will be performed in October.

General Fund Resources

- State School Support – All payments have been received. The final adjustments for 24-25 will not be known until April of 2026. Included in the statements is an estimate using final student enrollment numbers (schedule included), revenues received and transportation costs. Based on current figures, it is estimated that the district will receive approximately \$49K in May 2026. However, during the audit, there were discrepancies in the teacher experience numbers. We are working with the ODE to determine if there will be any changes.
- Property taxes – All property taxes have been received through July 30. The only payment remaining are those dollars paid to the accessor in July and turned over to the district in August. These will be very minimal. As shared last month the modified accrual accounting requires property taxes received by the county through July of the subsequent month to be recorded as revenue in the prior year.
- 1510 - Earnings on investments – For your information, the funds received in July and recorded in FY 25-26 were still approximately \$31K, with the interest rate, 4.60%.
- 1960 – In balancing all payroll liabilities at year end, \$22,224 has been carried over from prior years for workers compensation. In working with the auditor, we are zeroing out the liability account and recording the offset to the income account – recovery of prior year expenditures.
- No changes in the other revenues.

General Fund Expenditures

- Ending Cash Balance – The unaudited ending cash balance is project at \$6.44 million. \$6.7 million was used as the beginning cash balance for the 25-26 proposed budget. The difference, as shared last month, is due to the SSF loss.

Special Revenue

- All claims have been made for funds spent year to date.
- Federal grants (IDEA and Title) go through September 30. The available funds have been approved to be expended through the 25-26 fiscal year.
- Pre-Employment Transition Program – the grant goes through September 30. Students are being paid for summer work. Once we determine the final expenditure amount and the funds required to cover these costs, expenditures in 24-25 will be reclassified from the General Fund to this grant to close it out.

Food Service Program

- Included are the student participation, financial statements and per meal breakdown for the 24-25 fiscal year. The attached statement reflects the participation by month, with the annual participation at 65.9% for the breakfast program; 66.0%, lunch program.
- The projected transfer from the General Fund will be approximately \$54,882. The 4th quarter Community Eligibility Provision Incentive (CEPI) will not be received until September, at which time the actual transfer amount required will be determined. The estimated CEPI payment is \$1,774. The average cost per meal is \$5.88 while reimbursement is \$4.26, or a transfer from the General Fund of \$1.62 per meal.

Debt Service

- No change in the Debt Service, with the projected fund balance ending, is estimated at approximately \$34,500.

Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP. Expenditures are the replacement of the windows, architectural services for the kitchen, and the upgrade to the fire alarm system. As of June 30, the balance that will be reflected in the audit will be \$376K. The actual balance available when including the 25-26 fiscal year encumbrances is approximately \$217,000.
- 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 in July and August.

- 430 – Seismic Rehabilitation – The balance on June 30 that will be reflected in the audit is approximately \$532,0000. The actual available balance in the FY25-26 as of July 31 after all agreements have been encumbered, the balance is approximately \$50,000.

Internal Service Funds

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.

PERS Reserve

- No change compared to last month.

**GENERAL FUND
STATEMENT OF RESOURCES
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025**

<u>LINE</u>	<u>SOURCE</u>	<u>BUDGET</u>	<u>Y-T-D 6/30/2025</u>	<u>PROJECTED</u>	<u>TOTAL 6/30/2025</u>	<u>BALANCE OVER/(UNDER)</u>
STATE SCHOOL SUPPORT FORMULA						
1	1111 CURRENT YEAR'S TAXES	\$ 528,200.00	\$ 528,282.76	-	\$ 528,282.76	\$ 82.76
2	1112 PRIOR YEAR'S TAXES	1,000.00	615.22	-	615.22	(384.78)
3	1114 OTHER TAXES	-	14.10	-	14.10	14.10
4	1190 INTEREST ON TAX COLLECTIONS	800.00	739.55	-	739.55	(60.45)
5	2101 COUNTY SCHOOL FUND	-	7,283.75	-	7,283.75	7,283.75
6	3103 COMMON SCHOOL FUND	41,205.00	40,052.82	-	40,052.82	(1,152.18)
7	3101 STATE SCHOOL SUPPORT FUND	4,527,702.00	4,312,627.15	-	4,312,627.15	(215,074.85)
8	4801 FEDERAL FOREST FEES	-	-	-	-	-
9	TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)	5,098,907.00	4,889,615.35	-	4,889,615.35	(209,291.65)
STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)						
10	STATE SCHOOL SUPPORT FUND 23-24		(87,988.85)		(87,988.85)	(87,988.85)
11	HIGH COST GRANT				-	-
12	TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)	-	(87,988.85)	-	(87,988.85)	(87,988.85)
13	TOTAL SSSF SOURCES (Line 9 + Line 12)	5,098,907.00	4,801,626.50	-	4,801,626.50	(297,280.50)
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	50,000.00	388,380.39	-	388,380.39	338,380.39
16	1710 ADMISSIONS - GATE FEES	7,500.00	3,271.75	-	3,271.75	(4,228.25)
17	1760 FUND RAISING	-	-	-	-	-
18	1910 RENTAL INCOME	3,600.00	4,035.98	-	4,035.98	435.98
19	1943 SERVICES PROVIDED CHARTER SCHOOLS	72,198.00	68,015.90	-	68,015.90	(4,182.10)
20	1960 RECOVER PRIOR YEAR'S EXPENDITURES	-	23,325.26	-	23,325.26	23,325.26
21	1920 DONATIONS	-	2,000.00	-	2,000.00	2,000.00
22	1980 FEES CHARGED OTHER GRANTS	-	-	-	-	-
23	1990 MISCELLANEOUS REVENUE	24,800.00	22,224.17	-	22,224.17	(2,575.83)
24	TOTAL LOCAL SOURCES (Line 14 - Line 23)	158,098.00	534,406.40	-	534,406.40	376,308.40
OTHER SOURCES						
25	2102 REVENUE THROUGH ESD	7,600.00	7,027.04	-	7,027.04	(572.96)
26	2199 OTHER INTERMEDIATE SOURCES	-	-	-	-	-
27	3203 SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
28	5300 INSURANCE REIMBURSEMENT	-	38,581.73	-	38,581.73	38,581.73
29	5400 BEGINNING CASH	6,700,000.00	6,716,065.45	-	6,716,065.45	16,065.45
30	TOTAL OTHER SOURCES (Line 25 - Line 29)	6,707,600.00	6,761,674.22	-	6,761,674.22	54,074.22
31	TOTAL NON SSSF SOURCES (Line 24 + Line 30)	6,865,698.00	7,296,080.62	-	7,296,080.62	430,382.62
32	TOTAL RESOURCES (Line 13 + Line 31)	\$ 11,964,605.00	\$ 12,097,707.12	\$ -	\$ 12,097,707.12	\$ 133,102.12

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

	23-24				24-25		
	ODE	2/21/2025	4/29/2025	Budget	4/29/2025	6/30/2025	
	Weight	Total	ADMw	Total	ADMw	ODE	Unaudited
ADMr	1.00	265.48	265.48	295.00	295.00	222.13	233.07
ESL	0.50	6.84	3.42	8.00	4.00	1.69	1.69
Pregnant and Parenting	1.00	-	-		-		
IEP	1.00	29.20	29.20	42.00	32.45	24.43	25.64
IEPs above 11%	1.00	25.40	3.80	2.30	2.30	3.80	2.59
Students in Poverty	0.25	29.00	7.25	29.00	7.25	6.50	6.50
Foster Care	0.25	1.00	0.25	1.00	0.25		
Remote Elementary	1.00	38.82	38.82		-	38.82	38.82
Small High School	1.00	50.46	50.46	53.86	53.86	50.46	50.46
Total ADMw		446.20	398.68	431.16	395.11	347.83	358.77
Prior Yrs ADMw			613.44			398.68	398.68
Greater ADMw Amt between Yrs			613.44		395.11	397.18	397.18
Base Amount			\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	
Teacher Experience Base Amount			\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	
Experience			(5.14)	(2.30)	(5.14)	(5.14)	
Teacher Experience Amount			(128.00)	(57.50)	(128.50)	(128.50)	
Total Base Amount			\$ 4,372.00	\$ 4,442.50	\$ 4,371.50	\$ 4,371.50	
Ratio			2.24497447271	2.34088952892	2.33731801238	2.33731801238	
State School Funding Per ADMw			\$ 9,813.91	\$ 10,399.40	\$ 10,217.59	\$ 10,217.59	
General Purpose Grant			\$ 6,020,271	\$ 4,108,907	\$ 4,073,576	\$ 4,073,576	
Transportation			955,318.00	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	
Percent			90%	90%	90%	90%	
Transportation Grant			859,787	\$ 990,000.00	\$ 810,000.00	\$ 865,965.00	
Rounding							
Total Formula Revenue			\$ 6,880,058	\$ 5,098,907	\$ 4,883,576	\$ 4,939,541	
Less Local Collections							
Property Taxes			508,832	530,000	530,000	529,652	
Common School			51,631	41,205	40,053	40,053	
County School			6,305	-	-	7,284	
Federal Forest Fees			-	-	-	-	
Total Local Offsets			566,768	571,205	570,053	576,989	
State School Support Formula			\$ 6,313,290	\$ 4,527,702	\$ 4,313,523	\$ 4,362,552	
Food Service Match					\$ (896)	\$ (896)	
State School Support			\$ 6,401,278		\$ 4,312,627	\$ 4,361,656	
May 2025 Adjustment			\$ (87,988)			\$ 49,029	

ALSEA SCHOOL DISTRICT ENROLLMENT HISTORY AND PROJECTION

Grade	ACTUAL								2Q ADM	3Q ADM	Annual	LaHO		Brick and Mortar		Projected
	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	24-25	24-25	24-25	25-26	24-25	25-26	25-26
KG	11	12	9	17	85	101	55	17	13.03	13.06	13.45	7	6	6	8	14
1	5	8	15	10	74	82	58	39	12.67	12.44	12.37	5	6	7	6	12
2	13	9	13	15	64	89	37	36	32.69	31.84	31.71	19	6	13	7	13
3	13	15	12	16	68	74	48	28	31.25	31.16	31.02	20	17	11	12	29
4	10	20	21	12	63	76	41	25	22.45	22.64	22.69	8	18	14	11	29
5	12	14	24	20	54	72	29	22	26.04	26.44	26.35	6	7	21	14	21
6	10	16	17	17	81	82	39	13	16.76	16.99	16.88			16	20	20
7	6	14	25	20	78	84	52	18	16.99	16.61	16.51			17	15	15
8	11	11	25	18	71	87	44	13	15.10	15.24	15.20			16	17	17
9	11	12	25	20	37	47	12	20	10.46	10.09	9.92			10	16	16
10	14	15	30	30	36	51	15	12	16.00	16.19	16.31			16	10	10
11	12	16	26	25	37	43	19	13	9.78	9.88	9.90			10	16	16
12	13	18	40	45	33	46	19	9	10.99	10.81	10.76			11	10	10
	141	181	282	264	781	934	469	265.48	234.21	233.39	233.07	65	60	168	162	222

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GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

		<u>ACTUAL</u> <u>Y-T-D</u>		<u>TOTAL</u>		<u>BALANCE</u> <u>FAVORABLE/</u>	<u>--%--</u>
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
INSTRUCTION							
1111	Elementary, K-5	\$ 1,336,914.00	\$ 1,061,416.47	\$ -	\$ 1,061,416.47	\$ 275,497.53	
1113	Elementary Extra-curricular	3,864.00	3,606.63	-	3,606.63	257.37	
1121	Middle/Junior High Programs	271,397.00	256,296.44	-	256,296.44	15,100.56	
1122	Middle/Junior High School Extra-curricular	36,686.00	37,209.57	-	37,209.57	(523.57)	
1131	High School Programs	390,968.00	344,368.45	-	344,368.45	46,599.55	
1132	High School Extra-curricular	149,995.00	112,016.74	-	112,016.74	37,978.26	
1250	Less Restrictive Programs: Students w/ Disability	636,673.00	381,085.42	-	381,085.42	255,587.58	
1291	English Second Language Programs	8,359.00	1,435.87	-	1,435.87	6,923.13	
TOTAL INSTRUCTION		2,834,856.00	2,197,435.59	-	2,197,435.59	637,420.41	77.51%
SUPPORT SERVICES							
2113	Social Work Services	-	5,200.71	-	5,200.71	(5,200.71)	
2114	Student Accounting Services	28,801.00	29,493.57	-	29,493.57	(692.57)	
2134	Nurse Services	12,000.00	8,325.24	-	8,325.24	3,674.76	
2142	Psychological Testing Services	50,200.00	13,596.00	-	13,596.00	36,604.00	
2152	Speech Pathology Services	65,900.00	22,236.00	-	22,236.00	43,664.00	
2160	Other Student Treatment Services	39,500.00	26,850.00	-	26,850.00	12,650.00	
2190	Service Direction, Student Support Services	82,526.00	61,817.51	-	61,817.51	20,708.49	
2210	Improvement of Instruction Services	-	154.96	-	154.96	(154.96)	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,368.00	4,292.43	-	4,292.43	75.57	
2240	Instructional Staff Development	26,000.00	4,624.60	-	4,624.60	21,375.40	
2310	Board of Education Services	161,200.00	58,455.51	-	58,455.51	102,744.49	

GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

			<u>ACTUAL</u> Y-T-D		TOTAL	BALANCE FAVORABLE/	--%--
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	266,441.00	231,667.36	-	231,667.36	34,773.64	
2410	Office of the Principal Services	502,660.00	435,303.55	-	435,303.55	67,356.45	
2520	Fiscal Services	355,450.00	247,060.16	-	247,060.16	108,389.84	
2540	Operation and Maintenance of Plant Services	609,241.00	469,632.86	-	469,632.86	139,608.14	
2550	Student Transportation Services	1,009,576.00	876,198.75	-	876,198.75	133,377.25	
2660	Technology Services	117,316.00	62,335.19	-	62,335.19	54,980.81	
2700	Supplemental Retirement Program	-	-	-	-	-	
TOTAL SUPPORT SERVICES		3,332,429.00	2,557,244.40	-	2,557,244.40	775,184.60	76.74%
OTHER REQUIREMENTS							
5200	Transfers of Funds						
5200 790	Food Service	123,405.00	-	54,881.69	54,881.69	68,523.31	
5200 792	Bus Fund	140,002.00	140,002.00		140,002.00	-	
5200 795	Special Revenue	-	1,524.80		1,524.80	(1,524.80)	
5200 794	Capital Projects	700,000.00	700,000.00		700,000.00	-	
6110	Operating Contingency	500,000.00	-		-	500,000.00	
7000	Unappropriated Ending Fund Balance	4,333,913.00	-		-	4,333,913.00	
TOTAL OTHER REQUIREMENTS		5,797,320.00	841,526.80	54,881.69	896,408.49	4,900,911.51	15.46%
TOTAL EXPENDITURES		\$ 11,964,605.00	\$ 5,596,206.79	\$ 54,881.69	\$ 5,651,088.48	\$ 6,313,516.52	47.23%
PROJECTED ENDING FUND BALANCE		\$ -			\$ 6,446,618.64	\$ 6,446,618.64	

SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

#	Fund Title	End Date	Grant Amount	Beginning Cash	REVENUE				EXPENDITURES			
					Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
200	Donations			\$ 3,132.95	\$ 500.00			\$ 3,632.95	\$ 902.80	\$ -	\$ 902.80	\$ 2,730.15
203	Title I-A	9/30/2024	10,797.33	-	10,797.33	-		10,797.33	10,797.33	-	10,797.33	
203	Title I-A	9/30/2025	50,857.00		44,591.38			44,591.38	44,591.38	-	44,591.38	
203	Total Title I		61,654.33		55,388.71	-		55,388.71	55,388.71	-	55,388.71	-
205	Small Rural School Achievement (SRSA)	9/30/2025	54,607.00	-	54,607.00	-		54,607.00	54,607.00	-	54,607.00	-
207	Youth Transition Program	9/15/2024	4,972.97	-	4,972.97	-		4,972.97	4,972.97	-	4,972.97	-
207	Preemployment Transition Program	6/30/2025	45,000.00		23,058.88			23,058.88	3,469.63	-	3,469.63	19,589.25
206	Title III-A Immigrant Grant	9/30/2025	224.00	-	224.00	-		224.00	224.00	-	224.00	-
208	E-Rate Funds			26,354.88	-			26,354.88	26,204.57	-	26,204.57	150.31
210	IDEA Part B 611	9/30/2024	18,267.60	-	18,267.60	-		18,267.60	18,267.60	-	18,267.60	-
210	IDEA Part B 611	9/30/2026	60,260.33		56,938.15			56,938.15	56,938.15	-	56,938.15	
210	Total IDEA Part B 611		78,527.93		75,205.75	-		75,205.75	75,205.75	-	75,205.75	-
213	Special Education Stipend	6/30/2025	5,091.68		3,566.88		1,524.80	5,091.68	5,091.68	-	5,091.68	-
216	IDEA Part B 619 FFY24	9/30/2026	401.15		-			-	-	-	-	-
220	Title II-A - Teacher Quality 23-24	9/30/2024	5,305.66	-	5,305.66	-		5,305.66	5,305.66	-	5,305.66	-
220	Title II-A - Teacher Quality 23-24	9/30/2025	7,236.00	-	1,153.11			1,153.11	1,153.11	-	1,153.11	-
220	Title IV-A - Student Support and Academic Enrichment 23-24	9/30/2024	10,000.00	-	10,000.00	-		10,000.00	10,000.00	-	10,000.00	-
220	Title IV-A - Student Support and Academic Enrichment 23-24	9/30/2025	10,981.00		-			-	-	-	-	-
220	Title V- B REAP		33,522.66		16,458.77	-		16,458.77	16,458.77	-	16,458.77	-
227	Early Literacy Grant	6/30/2025	59,749.82	-	59,749.82	-		59,749.82	59,749.82	-	59,749.82	-
228	After School Programs	6/30/2025	3,000.00	-	3,000.00	-		3,000.00	3,000.00	-	3,000.00	-
232	<u>ESSER</u> ESSER III	9/30/2024	91,992.21	-	91,992.21	-		91,992.21	91,992.21	-	91,992.21	-
226	<u>Integrated Guidance</u> Early Indicator Intervention	6/30/2025	\$ 806.31	\$ -	\$ 806.31	\$ -		\$ 806.31	\$ 806.31	\$ -	\$ 806.31	-
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2025	51,290.93	-	51,290.93	-		51,290.93	51,290.93	-	51,290.93	-
251	Student Investment Account - Y1	9/30/2024	152,036.58	-	152,036.58	-		152,036.58	152,036.58	-	152,036.58	-
251	Student Investment Account - Y2	6/30/2025	518,906.68	-	518,906.68	-		518,906.68	518,906.68	-	518,906.68	-
252	High School Success M98 - Y1	8/31/2025	581.94		581.94	0.00		581.94	581.94	-		
252	High School Success M98 - Y2	6/30/2025	98,065.21	-	98,065.21	-		98,065.21	98,065.21	-	98,065.21	-

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
	Total Integrated Guidance		821,687.65		821,687.65	0.00	-	821,687.65	821,687.65	-	821,687.65	-
257	Baseball/Softball Program		-	3,706.92	-			3,706.92	-	-	-	3,706.92
256	Carl Perkins		7,522.58	-	7,522.58	-		7,522.58	7,522.58	-	7,522.58	-
259	Student Activity Funds		-	46,945.70	24,660.18			71,605.88	19,421.39	-	19,421.39	52,184.49
263	Outdoor School	6/30/2025	13,100.96	-	13,100.96	-		13,100.96	13,100.96	-	13,100.96	-
265	Menstrual Dignity Act	6/30/2025	859.97	-	859.97	-		859.97	859.97	-	859.97	-
272	TAP Sesimic Grant	12/31/2025	14,000.00	-	14,000.00	-		14,000.00	14,000.00	-	14,000.00	-
290	Bus Replacement Fund		-	87,316.04	347,857.48		140,002.00	575,175.52	416,146.00	-	416,146.00	159,029.52
298	Nutrition Services Grants											
126	Breakfast After the Bell Equipment	6/30/2025	176.29		176.29	(0.00)		176.29	176.29		176.29	(0.00)
127	Fresh Fruit and Vegetable Program 24-25	9/30/2025	15,096.00	-	3,732.90			3,732.90	3,732.90	-	3,732.90	-
128	Kitchen Design		10,000.00		10,000.00	-		10,000.00	10,000.00	-	10,000.00	-
299	Nutrition Services		-	-	142,432.31	1,774.00	54,881.69	199,088.00	199,088.00	-	199,088.00	-
TOTAL				167,456.49	1,774,755.31	1,774.00	196,408.49	2,140,394.29	1,903,003.65	-	1,903,003.65	237,390.64

Participation

<u>Month</u>	<u>Days</u>	<u>Eligible</u>	<u>Participation</u>		<u>Avg per Day</u>		<u>Participation Percentage</u>	
	<u>Service</u>	<u>Students</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Breakfast</u>	<u>Lunch</u>
Aug	4	168	445	401	111.25	100.25	66.2%	59.7%
Sept	17	170	1995	1866	117.35	109.76	69.0%	64.6%
Oct	19	170	2136	2135	112.42	112.37	66.1%	66.1%
Nov	15	170	1706	1617	113.73	107.80	66.9%	63.4%
Dec	12	169	1322	1320	110.17	110.00	65.2%	65.1%
Jan	14	172	1668	1623	119.14	115.93	69.3%	67.4%
Feb	14	171	1531	1,563	109.36	111.64	64.0%	65.3%
Mar	13	169	1454	1,482	111.85	114.00	66.2%	67.5%
April	18	168	1940	2,008	107.78	111.56	64.2%	66.4%
May	16	167	1695	1,822	105.94	113.88	63.4%	68.2%
June	8	164	804	886	100.5	110.75	61.3%	67.5%
Total/Average	150	168.9090909	16,696	16,723	111.31	111.49	65.9%	66.0%

24-25 Financial Projection - Food Service Program
As of June 30, 2025 (Unaudited)

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Total</u>
Revenue					
299.0000.1610.000.000.000	Daily Sales -Adult Sales	\$ 4,500.00	\$ 1,788.45	\$ -	\$ 1,788.45
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	895.70		\$ 895.70
299.0000.3299.000.000.121	State: Breakfast	4,500.00	1,798.30	647.74	2,446.04
299.0000.3299.000.000.122	State: Lunch	7,300.00	2,883.19	1,126.26	4,009.45
299.0000.4500.000.000.000	NSLP USDA Entitlement	-	-		\$ -
299.0000.4500.000.000.123	SNP: Breakfast	58,000.00	40,152.90	-	40,152.90
299.0000.4500.000.000.124	SNP: Lunch	68,201.00	76,724.60	-	76,724.60
299.0000.4500.000.000.124	Supply Chain		9,632.37		9,632.37
299.0000.4910.000.000.000	Federal Commodities	1,000.00	8,556.80		8,556.80
Total Revenue		\$ 143,501.00	\$ 142,432.31	\$ 1,774.00	\$ 144,206.31
Expenditures					
		<u>Budget</u>	<u>YTD</u>	<u>Encumbered</u>	<u>Total</u>
299.3100.0112.000.000.000	Classified Salaries	\$ 50,105.00	\$ 46,428.31	\$ -	\$ 46,428.31
299.3100.0122.000.000.000	Substitutes - Classified	-	3,761.16	-	3,761.16
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	589.69	-	589.69
299.3100.0211.000.000.000	Employer Contrib PERS	12,841.00	12,709.98	-	12,709.98
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,078.00	3,046.73	-	3,046.73
299.3100.0220.000.000.000	Social Sec/Medicare	3,925.00	3,884.68	-	3,884.68
299.3100.0231.000.000.000	Worker's Compensation	1,183.00	1,250.04	-	1,250.04
299.3100.0232.000.000.000	Unemployment Compensation	8,627.00	1,799.19	-	1,799.19
299.3100.0233.000.000.000	PFMLI	205.00	203.13	-	203.13
299.3100.0242.000.000.000	Group Health Insurance	32,400.00	21,548.40	-	21,548.40
299.3100.0342.000.000.000	Travel, Out of District	-	1,638.06	-	1,638.06
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	1,299.00	-	1,299.00
299.3100.0410.000.000.000	Consumable Supplies and Materials	1,000.00	645.05	-	645.05
299.3100.0413.000.000.000	Freight for Commodities	-	518.44	-	518.44
299.3100.0450.000.000.000	FOOD	96,342.00	50,673.22	-	50,673.22
299.3100.0451.000.000.000	Federal Commodities	10,000.00	8,556.80	-	8,556.80
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	551.12	-	551.12
299.3100.0470.000.000.000	Computer Software (Meal Time)	-	1,135.00	-	1,135.00
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)	38,000.00	38,850.00	-	38,850.00
Total Expenses		266,906.00	199,088.00	-	199,088.00
Net Profit/Loss		(123,405.00)	(56,655.69)	1,774.00	(54,881.69)
Other Income					
299.0000.5200.000.000.000	Interfund Transfers	123,405.00	-	54,881.69	54,881.69
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
Total Other Uses		123,405.00	-	54,881.69	54,881.69
Ending Fund Balance		\$ -	\$ (56,655.69)	\$ 56,655.69	\$ -

299 - Food Service Program

Analysis per Meal

	Meals Served	Total	Costs per Meal	%
<u>State Reimb per meal</u>				
Adult Sales	421	\$ 1,788.45	\$ 4.25	
Breakfast	16,696	42,598.94	\$ 2.55	
Lunch	16,723	80,734.05	4.83	
Other Sources		\$ 10,528.07		
Federal Commodities		8,556.80		
Total Revenue	33,840	\$ 144,206.31	\$ 4.26	
Payroll Costs		\$ 95,221.31	\$ 2.81	47.8%
Food Costs		50,673.22	1.50	25.5%
Federal Commodities		8,556.80	0.25	4.3%
Fees		38,850.00	1.15	19.6%
Other		5,786.67	0.17	2.9%
Total Costs		\$ 199,088.00	\$ 5.88	100%
Net Loss		\$ (54,881.69)	\$ (1.62)	

DEBT SERVICE
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

		ACTUAL Y-T-D			TOTAL	BALANCE FAVORABLE/ --%--	
		BUDGET	6/30/2025	ENCUMBERED	6/30/2025	(UNFAVORABLE)	COMMITTED
RESOURCES							
1111	CURRENT YEAR'S TAXES	\$ 94,940.00	\$ 97,980.25	-	97,980.25	3,040.25	
1112	PRIOR YEAR'S TAXES	500.00	24.56		24.56	(475.44)	
1190	OTHER TAXES	100.00	149.34		149.34	49.34	
1510	INTEREST EARNINGS	-	3,334.89		3,334.89	3,334.89	
5400	BEGINNING FUND BALANCE	22,392.00	29,106.43		29,106.43	6,714.43	
TOTAL INSTRUCTION		117,932.00	130,595.47	-	130,595.47	12,663.47	
EXPENDITURES							
5110	Long-Term Debt Service						
5110 610	Redemption of Principal	35,000.00	35,000.00	-	35,000.00	-	
5110 621	Regular Interest	61,050.00	61,050.00	-	61,050.00	-	
7000	Unappropriated Ending Fund Balance	21,882.00	-	-	-	21,882.00	
TOTAL EXPENDITURES		117,932.00	96,050.00	-	96,050.00	21,882.00	81.45%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 34,545.47	\$ -	\$ 34,545.47	\$ 34,545.47	

CAPITAL PROJECTS (400)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

		<u>ACTUAL</u> Y-T-D			TOTAL	BALANCE FAVORABLE/	--%--
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ -	\$ 14,203.13		14,203.13	(14,203.13)	
5200	Transfer from General Fund	700,000.00	140,000.00		140,000.00	560,000.00	
5400	Beginning Fund Balance	274,748.00	282,454.52		282,454.52	(7,706.52)	
TOTAL INSTRUCTION		974,748.00	436,657.65	-	436,657.65	538,090.35	
EXPENDITURES							
4150	Building Improvement	974,748.00	60,056.65	-	60,056.65	914,691.35	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		974,748.00	60,056.65	-	60,056.65	914,691.35	6.16%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 376,601.00	\$ -	\$ 376,601.00	\$ 376,601.00	

BOND 2021 AND OSCIM GRANT (410)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

		ACTUAL Y-T-D			TOTAL	BALANCE FAVORABLE/ --%--	
		BUDGET	6/30/2025	ENCUMBERED	6/30/2025	(UNFAVORABLE)	COMMITTED
RESOURCES							
1510	Interest Earnings	\$ 12,000.00	\$ 9,837.32		9,837.32	(2,162.68)	
3299	State Grant	500,000.00	365,780.04	-	365,780.04	(134,219.96)	
5400	Beginning Fund Balance	888,000.00	1,194,155.91		1,194,155.91	306,155.91	
TOTAL INSTRUCTION		1,400,000.00	1,569,773.27	-	1,569,773.27	169,773.27	
EXPENDITURES							
4150	Building Improvement	1,400,000.00	1,518,837.66	-	1,518,837.66	(118,837.66)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		1,400,000.00	1,518,837.66	-	1,518,837.66	(118,837.66)	108.49%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 50,935.61	\$ -	\$ 50,935.61	\$ 50,935.61	

SEISMIC REHABILITATION GRANT (430)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

		ACTUAL			BALANCE	
		Y-T-D		TOTAL	FAVORABLE/	--%--
			ENCUMBERED		(UNFAVORABLE)	COMMITTED
		BUDGET	6/30/2025	6/30/2025		
RESOURCES						
1510	Interest Earnings	\$ -	\$ -	-	-	
3299	State Grant	2,480,080.00	645,086.00	1,834,994.00	2,480,080.00	-
5200	Transfer from General Fund	-	560,000.00	560,000.00	560,000.00	
TOTAL INSTRUCTION		2,480,080.00	1,205,086.00	1,834,994.00	3,040,080.00	560,000.00
EXPENDITURES						
4150	Building Improvement	2,480,080.00	673,709.68	-	673,709.68	1,806,370.32
7000	Unappropriated Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES		2,480,080.00	673,709.68	-	673,709.68	1,806,370.32
						27.16%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 531,376.32	\$ 1,834,994.00	\$ 2,366,370.32	\$ 2,366,370.32

INTERNAL SERVICES
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of June 30, 2025

UNEMPLOYMENT RESERVE

<u>UNEMPLOYMENT RESERVE</u>		BUDGET	ACTUAL 6/30/2025	ENCUMBERED	TOTAL	FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	\$ -	\$ 5,054.50		5,054.50	5,054.50	
1970	Services Provided Other Funds	183,679.00	186,638.85		186,638.85	2,959.85	
5400	Beginning Fund Balance	-	-		-	-	
	TOTAL INSTRUCTION	183,679.00	191,693.35	-	191,693.35	8,014.35	
EXPENDITURES							
2640	Unemployment	183,679.00	10,532.83	-	10,532.83	173,146.17	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	183,679.00	10,532.83	-	10,532.83	173,146.17	5.73%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 181,160.52	\$ -	\$ 181,160.52	\$ 181,160.52	

PERS RESERVE

		BUDGET	ACTUAL 6/30/2025	ENCUMBERED	TOTAL	FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
RESOURCES							
1510	Interest Earnings	\$ -	\$ 605.08		605.08	605.08	
1970	Services Provided Other Funds	-	32,375.45		32,375.45	32,375.45	
5400	Beginning Fund Balance	-	-		-	-	
	TOTAL INSTRUCTION	-	32,980.53	-	32,980.53	32,980.53	
EXPENDITURES							
2640	PERS	-	-	-	-	-	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	-	-	-	-	-	
PROJECTED ENDING FUND BALANCE		\$ -	\$ 32,980.53	\$ -	\$ 32,980.53	\$ 32,980.53	