



Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

District Office
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District Mailing Address
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Business Office School Board Report – January 26, 2026

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

CURRENT FISCAL ACTIVITY:

In the month of December 2025, the fiscal office has been working on finalizing the 2024-25 fiscal audit (please see 2024-2025 Audit Report in your packet) and has begun the 2025-27 budget process and planning.

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

REVENUES:

- \$ 12,265.82– in Interest Revenue
- \$ 180,984.00– State School Fund Payment
- \$ 42,116.04– Received in Misc. Revenues (including Grant Reimbursements)
- \$263,165.82 – in County Tax Payments

EXPEDITURES:

- Payroll –
 - \$268,178.71 in Gross Payroll
 - \$176,149.08 in Payroll Expenses (Taxes and Employer Paid Benefits)
- Accounts Payable –
 - \$11,264.12 - Rays Food Place for \$50.00 Gift Cards for each Student to help with Holiday Expenses.
 - \$6,472.50 – Southwestern Oregon Basketball Officials Association (Basketball Ref Fees)
 - \$3,160.00 – Acellus Educational Services (online curriculum fees)
 - \$3,079.25 – Carson Oil Company for District Vehicle/Bus Fuel

Estimated General Fund Ending Fund Balance for 2025-26 is currently at \$1,094,0376.62.

FUND 100		Fiscal Year: 2025-26		Cur Yr		Received		Projected		Anticipated		Proj. Rev		Curr. Rev	
REVENUE FUND 100-101		BUDGET		As of 12/31/2025		Projected		Anticipated		Proj. Rev		Curr. Rev			
THROUGH 12/31/2025	1111	CURRENT YEARS TAXES	\$ 2,287,058.00	\$ 2,007,210.87	\$ 279,847.13	\$ 2,287,058.00	100.00%	87.8%							
	1112	PRIOR YEAR'S TAXES	\$ 28,000.00	\$ 17,572.99	\$ 10,427.01	\$ 28,000.00	100.00%	62.8%							
	1113	COUNTY TAX SALES BACK TAX	\$ 22,000.00	\$ 24,688.28	\$ -	\$ -	100.00%	112.2%							
	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	TRANSPRT FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	100.00%								
	1412	TRANSPRT FR DIST IN STATE	\$ -	\$ -	\$ -	\$ -	100.00%								
	1510	INTEREST ON INVESTMENTS	\$ 100,000.00	\$ 55,904.39	\$ 44,095.61	\$ 100,000.00	100.00%	55.9%							
	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	\$ 1,344.00	\$ 45,656.00	\$ 47,000.00	100.00%	2.9%							
	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	\$ 1,268,383.00	\$ 935,023.03	\$ 2,203,406.03	100.00%	57.6%							
	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	\$ -	\$ 92,533.08	\$ -	\$ 92,533.08	0.00%								
	4801	FEDERAL FOREST FEES	\$ -	\$ -	\$ -	\$ -	100.00%								
	5110	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	100.00%								
	5300	SALE/COMP LOSS OF ASSETS	\$ -	\$ 20.00	\$ -	\$ -	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	\$ 3,484,931.09	\$ 2,830,124.30	\$ 6,290,347.11	101%								
		Additional Beg. Fund Balance	\$ -	\$ -	\$ -	\$ -									
		Total Revenue	\$ 6,219,814.03	\$ 3,484,931.09	\$ 2,830,124.30	\$ 6,290,347.11	101%	56%							
		Control	\$ -	\$ -	\$ -	\$ -									

Fiscal Year: 2025-26		Cur Yr		Expended		Proj Exp		Cur Exp	
EXPENDITURES		BUDGET		As of 12/31/2025		Total		%	
100'S	SALARIES	\$ 2,694,799.31	\$ 1,020,871.12	\$ 1,501,197.03	\$ 2,522,068.15	100%	38%		
200'S	PAYROLL BENEFITS	\$ 2,153,638.13	\$ 667,048.53	\$ 1,052,134.47	\$ 1,719,183.00	100%	31%		
300'S	PROFESSIONAL SERVICES	\$ 572,650.00	\$ 267,199.88	\$ 251,112.56	\$ 518,312.44	100%	47%		
400'S	SUPPLIES	\$ 318,626.59	\$ 127,935.58	\$ 123,704.03	\$ 251,639.61	100%	40%		
500'S	CAPITAL OUTLAY	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%		
600'S	OTHER	\$ 180,100.00	\$ 179,278.70	\$ 5,488.59	\$ 184,767.29	100%	100%		
700'S	TRANSFERS	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%		
800'S	CONTINGENCY	\$ 250,000.00	\$ -	\$ -	\$ -	100%	0%		
	Total Expenditures	\$ 6,219,814.03	\$ 2,262,333.81	\$ 2,933,636.68	\$ 5,195,970.49	83.54%	36.37%		
	Control	\$ -	\$ -	\$ -	\$ -				

Estimated Ending Fund Balance as of 12/31/2025		\$ 1,094,376.62
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