Milton-Freewater USD #7
Financial Update
July 2025

The following Financial Update highlights the significant transactions for the Milton-Freewater Unified School District #7 for July 2025:

2025/2026 General Fund Revenue:

- July Basic School Support payment $ 3,059,474. Each July the state sends two months basic school support payments, as there is no payment in June.

- July property tax collections totaled $19,897

A copy of the check listing has been provided. July 2025 expenditures outside of payroll totaled $360,675 and included:

- Active Internet Technologies – Annual webpage hosting (SIA grant)
- Frontline Technologies – Annual time/substitute program
- Pacific NW Publishing – Professional Development conference (Title II)
- PowerSchool Group – Annual human resources program
- Chartwells, June Food Service payment
- DS Hardwood - MacHi gym floor (ASB contribution)
- Ledbetters Refrigeration - MacHi freezer
- Pacific Fence & Wire - Ag Barn fencing
- Umatilla County Care – Annual care program payment (SIA grant)
- Walla Walla YMCA – June summer payment (summer learning grant)
- Companion Corporation – Annual educational software – 4 sites
- Edupoint Education Systems – Annual Synergy student software
- Klicker Enterprises – Parking lot repair & painting
- NWEA – Annual reading fluency program (Early Lit grant)

2024/2025 Draft year end Financial information

- Attached is the draft June 2025 year end financial report.
- We are finalizing and closing out the funds, expenditures and grants.
- The final audit is scheduled for October.
- Projected general ending fund balance is $2,700,000 as budgeted.

MILTON FREEWATER USD #7 General Fund

7/31/2025

Statement of 2025-2026 Anticipated Revenue

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	$ 3,800,000	$ -	$ 3,800,000	$ 3,800,000	$ -
1112 Prior Years' Levy*	100,000	19,795	80,205	100,000	-
1120 Local Option Levy	100	-	100	100	-
1330 Summer School Tuition	-				-
1510 Interest on Investments	90,000	17,897	82,500	100,397	10,397
1710 Activity Admission	5,000	-	5,000	5,000	-
1740 Fees	2,000	-	2,000	2,000	-
1910 Rentals	-	-	-	-	-
1920 Contributions - SB 1149 in/out	-	-	-	-	-
1920 Contributions/Donations - other	-	-	-	-	-
1941 Services from other LEA/Districts	-	-	-	-	-
1960 Recovery Prior Year Expenses	-	-	-	-	-
1980 Indirect Fees Charged to Grants	50,000	-	50,000	50,000	-
1990 Miscellaneous Revenue	188,000	504	187,496	188,000	-
2101 County School	64,000	-	64,000	64,000	-
2800 County Heavy Use Rental Tax	-	-	13,000	13,000	13,000
3101 State School Support Fund*	17,424,230	3,059,474	14,364,756	17,424,230	-
Prior Year's Recovery (BSSF)	-	-	-	-	-
3103 Common School Fund*	221,370	-	221,370	221,370	-
3221 SSF/Transportation Grant	700,000	-	700,000	700,000	-
3199 Other State Grants - Lead Testing	-	-	-	-	-
3229 Restricted State Grants in Aid	140,000	-	140,000	140,000	-
4500 Federal Funds - CARES/ESSER/CDL	-	-	-	-	-
4700 Federal Grants	20,000	-	20,000	20,000	-
4801 Forest Fees	3,500	-	3,500	3,500	-
5150 Loan Receipts	-			-	-
5200 Interfund Transfers	205,000	-	205,000	205,000	-
5300 Sale/Comp Loss Assets	-	-	-	-	-
			-		
Total Revenue	**$ 23,013,200**	**$ 3,097,670**	**$ 19,938,927**	**$ 23,036,597**	**$ 23,397**
5400 Beginning Fund Balance	2,700,000	2,700,000		2,700,000	-
TOTAL RESOURCES	**$ 25,713,200**	**$ 5,797,670**	**$ 19,938,927**	**$ 25,736,597**	**$ 23,397**

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	$ 23,036,597
2026 Expenditures Estimate	23,714,953
Revenues Over (Under) Expnd.	(678,356)
Beginning Fund Balance	2,700,000
Projected Ending Fund Balance	2,021,644
Unappropriated Ending Fund Balance	$ -

16,702,395	2014 expenditures & transfers
16,167,991	2015 expenditures & transfers
16,417,967	2016 expenditures & transfers
16,944,012	2017 expenditures & transfers
17,830,043	2018 expenditures & transfers
18,477,913	2019 expenditures & transfers
19,569,366	2020 expenditures & transfers
19,000,154	2021 expenditures & transfers
20,297,748	2022 expenditures & transfers
21,042,009	2023 expenditures & transfers
19,981,314	2024 expenditures & transfers
23,422,806	2024 expenditures & transfers (unaudited)

MILTON FREEWATER USD #7 — 7/31/2025

Statement of 2025-2026 Anticipated Expenditures

Building (300-900 Only)	Budget	Encumbrances	YTD Expenditures	Free Balance
District Wide	$ 2,661,730	$ 890,209	$ 171,966	$ 1,599,555
Central Middle School	216,750	35,757	495	180,498
Ferndale Elementary School	147,870	103,880	8,166	35,824
Freewater Elementary School	92,250	16,443	-	75,807
Gib Elementary School	209,100	47,528	3,950	157,622
McLoughlin High School	384,300	93,413	206	290,681
Total Expenditures	**3,712,000**	**1,187,230**	**184,783**	**2,339,987**
Transfer of Funds	100,000	100,000	-	-
Contingency	1,499,600	-	-	1,499,600
TOTAL (300 - 900 Only)	**$ 5,311,600**	**$ 1,287,230**	**$ 184,783**	**$ 3,839,587**

FUNCTION	Budget	Encumbrances	YTD Expenditures	Free Balance
1000 Instructional Services	$ 14,992,470	$ 14,070,507	$ 5,807	$ 916,156
2000 Support Services	9,108,130	6,872,723	515,146	1,720,261
3000 Community Service	3,000	-	-	3,000
4000 Facilities	10,000	-	-	10,000
5100 Debt Service	-		-	-
5200 Transfer of Funds	100,000	100,000	-	-
6000 Contingency	1,499,600	-		1,499,600
TOTAL	**$ 25,713,200**	**$ 21,043,230**	**$ 520,953**	**$ 4,149,017**

OBJECTS	Budget	Encumbrances	YTD Expenditures	Free Balance
100 Salaries	$ 12,583,600	$ 12,246,000	$ 219,835	$ 117,765
200 Payroll Taxes & Benefits	7,818,000	7,510,000	116,335	191,665
300 Purchased Services	1,650,000	808,681	96,937	744,383
400 Supplies and Materials	1,400,000	360,895	68,267	970,838
500 Capital Outlay	115,000	6,359	7,531.00	101,110
600 Other Objects	547,000	11,295	12,048	523,657
700 Interfund Transfers	100,000	100,000	-	-
800 Contingency	1,499,600	-	-	1,499,600
TOTAL	**$ 25,713,200**	**$ 21,043,230**	**$ 520,953**	**$ 4,149,017**

Milton Freewater USD #7 - 2025-2026 7/31/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1A *($652,550)*	$ 640,000	$ 534,184	$ 4,864	$ 100,952
203	Title III *($46,476)*	50,000	25,219	1,324	23,457
206	Title IIA *($80,352)*	90,000	13,319	9,042	67,639
207	Title IV Student Support *($49,575)*	50,000	50,322	-	(322)
209	SB 3499 ESL = *none in 2026*	-	-	-	-
210	ESSER III *spent out 6/30/24*	-	-	-	-
211	Summer Learning *($70,495 6/24)*	227,000	136,806	27,416	62,778
212	Measure 98 ($582K)	495,000	374,687	1,498	118,815
220	Early Literacy Grant ($157K)	290,000	75,161	5,250	209,589
251	SIA ($1,938K)	1,715,000	896,607	40,857	777,536
260	IDEA	150,000	126,204	-	23,796
261	YTP Grant	125,000	2,000	10,120	112,880
275	ASB Funds	400,000	-	-	400,000
280	Miscellaneous Grants	180,000	6,947	-	173,053
290	PERS Reserve	950,000	-	-	950,000
299	Food Service	1,620,000	1,187,479	1,789	430,732
310	Long Term Loans	48,000	32,238	7,275	8,487
320	PERS UAL Debt Service	2,320,000	-	-	2,320,000
325	2016 GO Bond Debt Service	930,000	-	-	930,000
400	Capital Projects Fund	800,000	10,000	-	790,000
425	Facility Improvement	100,000	-	-	100,000
451	Bus Replacement Fund	300,000	-	-	300,000
	Total Expenditures	**$ 11,480,000**	**$ 3,471,173**	**$ 109,435**	**$ 7,899,392**

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1A	$ -	$ -	4,864	$ (4,864)
203	Title III	-	-	1,324	(1,324)
204	HB 3499/ESSA (new)	-	-	-	-
205	Innovated Programs	573	-	-	573
206	Title IIA	-	-	9,042	(9,042)
207	Title VI RLIS	-	-	-	-
208	Drug & Alcohol Grant	1,031	-	-	1,031
209	SB 3499 ESL	-	-	-	-
210	ESSER III (final year)	-	-	-	-
211	Summer Learning	(24,482)	-	27,416	(51,898)
212	Measure 98	-	-	1,498	(1,498)
220	Early Literacy Grant (new)	-	-	5,250	(5,250)
251	SIA	-	-	40,857	(40,857)
260	IDEA	-	-	-	-
261	YTP Grant	(27,670)	-	10,120	(37,790)
275	ASB Funds	210,706	-	-	210,706
280	Miscellaneous Grants	(22,273)	7,500	-	(14,773)
290	PERS Reserve	950,000	-	-	950,000
299	Food Service	183,064	-	1,789	181,275
310	Long Term Loans - (GF Transfer)	111	-	7,275	(7,164)
320	PERS UAL Debt Service	649,037	31,396	-	680,433
325	2016 GO Bond Debt Service	(2,484)	-	-	(2,484)
400	Capital Projects Fund (GF Transfer)	428,285	-	-	428,285
425	Facility Improvement	98,957	-	-	98,957
451	Bus Replacement Fund (GF Transfer)	155,047	-	-	155,047
	Total Resources	**$ 2,599,902**	**$ 38,896**	**$ 109,435**	**$ 2,529,363**

CAPITAL PROJECTS

CAPITAL PROJECT FUNDS DETAIL - Recap							
	CAPITAL PROJECT FUNDS	**BUDGET**		**Current Period Expenditures**	**YTD Expenditures**	**Encumbrance**	**Over/(under) Budget**
400	**Capital Project Fund**	**$ 800,000**		**$ -**	**$ -**	**$ 10,000**	**$ (790,000)**
425	*Facilities: Grants/Other*	*100,000*		-	-	-	*(100,000)*
	Facilities: Interest Earnings	-		-		-	-
425	**Facility Improvement Fund Total**	**100,000**		**-**	**-**	**-**	**(100,000)**
451	**Bus Replacement Fund**	**300,000**		-	-	**-**	**(300,000)**
	Total Capital Projects Fund	**$ 1,200,000**		**$ -**	**$ -**	**$ 10,000**	**$ (1,190,000)**

DETAIL OF CURRENT PERIOD CAPITAL PROJECT EXPENDITURES					
FUND	**VENDOR**	**Ck#**		**AMOUNT**	**DESCRIPTION**

MILTON FREEWATER USD #7 **GENERAL FUND** **2025-2026**

Monthly Revenue and Expenditure Summary

SOURCE	BUDGET	Acutal JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUNE	TOTAL	Over/(Under)
Current Year Taxes	$3,800,000	-	-	-	-	3,081,000	448,000	66,000	13,000	89,000	19,000	20,000	64,000	3,800,000	0
Prior Year Taxes	100,000	19,795	5,205	6,000	19,000	14,000	4,000	6,000	6,000	4,000	5,000	6,000	5,000	100,000	0
Local Option Taxes	100	-	-	-	-	-	-	-	-	-	-	-	100	100	0
Interest	90,000	17,897	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	100,397	10,397
Activity Admission	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	0
Fees	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	0
Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Contributions - SB 1149 funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Contributions/Donations - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other LEA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Recovery Prior Year Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Indirect Costs Charged to Grants	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	0
Miscellaneous	188,000	504	-	16,000	25,000	4,000	54,000	20,000	-	1,000	2,000	30,000	35,496	188,000	0
County School	64,000	-	-	-	-	-	-	-	64,000	-	-	-	-	64,000	0
County - Heavy Use Rental Tax	-	-	-	-	3,000	4,000	-	-	-	3,000	-	-	3,000	13,000	13,000
State School Support Fund	17,424,230	3,059,474	1,510,352	1,510,352	1,510,352	1,510,352	1,510,352	1,510,352	1,510,352	1,510,352	1,510,352	771,588	-	17,424,230	0
BSSF Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Common School Fund	221,370	-	-	-	-	-	-	-	110,685	-	-	-	110,685	221,370	0
SSF/Transportation	700,000	-	-	-	-	-	-	-	-	-	-	700,000	-	700,000	0
Local Option State Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other State Grants in Aid	140,000	-	-	-	-	-	-	-	-	-	-	-	140,000	140,000	0
Federal Funds - ESSER/CARES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Federal Funds-thru IMESD Migrant	20,000	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	0
Federal Forest Fees	3,500	-	-	-	-	-	-	-	3,500	-	-	-	-	3,500	0
Loan Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Interfund Transfers	205,000	-	-	-	-	-	-	-	-	-	-	-	205,000	205,000	0
Sale/Comp Loss Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total Revenue	23,013,200	3,097,670	1,523,057	1,559,852	1,564,852	4,620,852	2,023,852	1,609,852	1,715,037	1,614,852	1,543,852	1,535,088	627,781	23,036,597	23,397
Beginning Fund Balance	2,700,000	2,700,000												2,700,000	-
Total Resources	25,713,200	5,797,670	1,523,057	1,559,852	1,564,852	4,620,852	2,023,852	1,609,852	1,715,037	1,614,852	1,543,852	1,535,088	627,781	25,736,597	23,397

REQUIREMENTS	BUDGET	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL	Over/(Under)
Salaries	$ 12,583,600	219,835	275,000	1,000,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	2,570,000	12,464,835	118,765
Benefits	7,818,000	116,335	150,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	1,600,000	7,626,335	191,665
Purchased Services	1,650,000	96,937	200,000	100,000	100,000	75,000	150,000	85,000	120,000	285,000	138,000	100,000	195,000	1,644,937	5,063
Supplies & Materials	1,400,000	68,267	200,000	200,000	200,000	65,000	50,000	40,000	80,000	70,000	70,000	200,000	80,000	1,323,267	76,733
Capital Outlay	115,000	7,531	20,000	5,000	14,000	4,000	5,000	12,000	6,000	5,000	2,000	4,000	6,000	90,531	24,469
Other Objects (inc. loan pmts)	547,000	12,048	395,000	8,000	5,000	4,000	9,000	3,000	5,000	6,000	4,000	5,000	9,000	465,048	81,952
Transfers + Supplemental	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000	0
Contingency	1,499,600	-	-	-	-	-	-	-	-	-	-	-	-	0	1,499,600
Total Expenditures	25,713,200	520,953	1,240,000	1,953,000	2,009,000	1,838,000	1,904,000	1,830,000	1,901,000	2,056,000	1,904,000	1,999,000	4,560,000	23,714,953	1,998,247
Monthly Fund Balance	0	5,276,717	283,057	(393,148)	(444,148)	2,782,852	119,852	(220,148)	(185,963)	(441,148)	(360,148)	(463,912)	(3,933,219)	2,021,644	
Accumulated Fund Balance	0	5,276,717	5,559,774	5,166,626	4,722,478	7,505,330	7,625,182	7,405,034	7,219,071	6,777,923	6,417,775	5,953,863	2,020,644	2,021,644	
% of Budgeted Resources		22.55%	5.92%	6.07%	6.09%	17.97%	7.87%	6.26%	6.67%	6.28%	6.00%	5.97%	2.44%	100.09%	
% of Budgeted Requirements		2.03%	4.82%	7.60%	7.81%	7.15%	7.40%	7.12%	7.39%	8.00%	7.40%	7.77%	17.73%	92.23%	

MILTON FREEWATER USD #7 General Fund **JUNE 2025 DRAFT-UNAUDITED** **6/30/2025**

Statement of 2024-2025 Anticipated Revenue

Account	Budget	YTD Revenue	Anticipated	Total	+/(-) Budget
1111 Current Year's Levy*	$ 3,850,000	$ 3,836,730	$ -	$ 3,836,730	$ (13,270)
1112 Prior Years' Levy*	100,000	119,635	-	119,635	19,635
1120 Local Option Levy	200	-	-	-	(200)
1330 Summer School Tuition	-				-
1510 Interest on Investments	340,000	342,396	-	342,396	2,396
1710 Activity Admission	5,000	-	-	-	(5,000)
1740 Fees	2,000	-	-	-	(2,000)
1910 Rentals	-	6,000	-	6,000	6,000
1920 Contributions - SB 1149 in/out	-	8,709	-	8,709	8,709
1920 Contributions/Donations - other	-	9,713	-	9,713	9,713
1941 Services from other LEA/Districts	-	-	-	-	-
1960 Recovery Prior Year Expenses	-	5,978	-	5,978	5,978
1980 Indirect Fees Charged to Grants	-	40,000	-	40,000	40,000
1990 Miscellaneous Revenue	88,000	186,076	-	186,076	98,076
2101 County School	63,000	67,740	-	67,740	4,740
2800 County Heavy Use Rental Tax	-	12,907	-	12,907	12,907
3101 State School Support Fund*	16,361,200	16,409,619	-	16,409,619	48,419
Prior Year's Recovery (BSSF)	-	(38,281)	-	(38,281)	(38,281)
3103 Common School Fund*	209,300	203,244	-	203,244	(6,056)
3221 SSF/Transportation Grant	630,000	630,000	-	630,000	-
3199 Other State Grants - Lead Testing	-	-	-	-	-
3229 Restricted State Grants in Aid	140,000	239,829	-	239,829	99,829
4500 Federal Funds - CARES/ESSER/CDL	-	-	-	-	-
4700 Federal Grants	20,000	-	-	-	(20,000)
4801 Forest Fees	3,500	16,155	-	16,155	12,655
5150 Loan Receipts	-			-	-
5200 Interfund Transfers	75,000	35,000	-	35,000	(40,000)
5300 Sale/Comp Loss Assets	-	7,318	-	7,318	7,318
			-		
Total Revenue	**$ 21,887,200**	**$ 22,138,768**	**$ -**	**$ 22,138,768**	**$ 251,568**
5400 Beginning Fund Balance	3,900,000	3,990,828		3,990,828	90,828
TOTAL RESOURCES	**$ 25,787,200**	**$ 26,129,596**	**$ -**	**$ 26,129,596**	**$ 342,396**

* Local Revenue included within state formula.

PROJECTED ENDING FUND BALANCE CALCULATION

Revenues	$ 22,138,768
2025 Expenditures Estimate	23,422,806
Revenues Over (Under) Expnd.	(1,284,038)
Beginning Fund Balance	3,990,828
Projected Ending Fund Balance	2,706,790
Unappropriated Ending Fund Balance	$ -

16,702,395	2014 expenditures & transfers
16,167,991	2015 expenditures & transfers
16,417,967	2016 expenditures & transfers
16,944,012	2017 expenditures & transfers
17,830,043	2018 expenditures & transfers
18,477,913	2019 expenditures & transfers
19,569,366	2020 expenditures & transfers
19,000,154	2021 expenditures & transfers
20,297,748	2022 expenditures & transfers
21,042,009	2023 expenditures & transfers
19,981,314	2024 expenditures & transfers

JUNE 2025 DRAFT-UNAUDITED

MILTON FREEWATER USD #7 — 6/30/2025

Statement of 2024-2025 Anticipated Expenditures

Building (300-900 Only)	Budget	Encumbrances	YTD Expenditures	Free Balance
District Wide	$ 2,940,730	$ -	$ 2,580,898	$ 359,832
Central Middle School	216,750	-	164,405	52,345
Ferndale Elementary School	167,870	-	157,920	9,950
Freewater Elementary School	92,250	-	70,833	21,417
Gib Elementary School	209,100	-	174,687	34,413
McLoughlin High School	514,300	-	506,490	7,810
Total Expenditures	**4,141,000**	**-**	**3,655,233**	**485,767**
Transfer of Funds	400,000	-	250,000	150,000
Contingency	1,417,300	-	-	1,417,300
TOTAL (300 - 900 Only)	**$ 5,958,300**	**$ -**	**$ 3,905,233**	**$ 2,053,067**

FUNCTION	Budget	Encumbrances	YTD Expenditures	Free Balance
1000 Instructional Services	$ 14,674,420	$ -	$ 14,286,440	$ 387,980
2000 Support Services	9,282,480	-	8,884,123	398,357
3000 Community Service	3,000	-	2,243	757
4000 Facilities	10,000	-	-	10,000
5100 Debt Service	-		-	-
5200 Transfer of Funds	400,000	-	250,000	150,000
6000 Contingency	1,417,300	-		1,417,300
TOTAL	**$ 25,787,200**	**$ -**	**$ 23,422,806**	**$ 2,364,394**

OBJECTS	Budget	Encumbrances	YTD Expenditures	Free Balance
100 Salaries	$ 12,222,400	$ -	$ 12,082,557	$ 139,844
200 Payroll Taxes & Benefits	7,606,500	-	7,435,017	171,483
300 Purchased Services	2,150,000	-	1,917,571	232,429
400 Supplies and Materials	1,400,000	-	1,199,884	200,116
500 Capital Outlay	105,000	-	93,586.00	11,414
600 Other Objects	486,000	-	444,191	41,809
700 Interfund Transfers	400,000	-	250,000	150,000
800 Contingency	1,417,300	-	-	1,417,300
TOTAL	**$ 25,787,200**	**$ -**	**$ 23,422,806**	**$ 2,364,394**

JUNE 2025 DRAFT-UNAUDITED

Milton Freewater USD #7 - 2024-2025 6/30/2025

EXPENDITURES

Fund	Description	Budget	Encumbrances	YTD Expenditures	Free Balance
201	Title 1A *($652,550)*	$ 700,000	$ -	$ 560,216	$ 139,784
203	Title III *($46,476)*	65,000	-	44,825	20,175
206	Title IIA *($80,352)*	100,000	-	84,422	15,578
207	Title IV Student Support *($49,575)*	50,000	-	52,633	(2,633)
209	SB 3499 ESL *($348,713)*	370,000	-	348,713	21,287
210	ESSER III *spent out 6/30/24*	-	-	-	-
211	Summer Learning *($70,495 6/24)*	450,000	-	301,986	148,014
212	Measure 98 ($582K)	585,000	-	486,795	98,205
220	Early Literacy Grant ($157K)	165,000	-	156,005	8,995
251	SIA ($1,938K)	1,950,000	-	1,937,756	12,244
260	IDEA	190,000	-	146,525	43,475
261	YTP Grant	125,000	-	92,807	32,193
275	ASB Funds	400,000	-	-	400,000
280	Miscellaneous Grants	180,000	-	136,719	43,281
290	PERS Reserve	950,000	-	-	950,000
299	Food Service	1,600,000	-	1,326,074	273,926
310	Long Term Loans	48,000	-	46,852	1,148
320	PERS UAL Debt Service	2,215,000	-	1,829,766	385,234
325	2016 GO Bond Debt Service	910,000	-	899,800	10,200
400	Capital Projects Fund	800,000	-	376,513	423,487
425	Facility Improvement	150,000	-	52,005	97,995
451	Bus Replacement Fund	400,000	-	211,992	188,008
	Total Expenditures	**$ 12,403,000**	**$ -**	**$ 9,092,404**	**$ 3,310,596**

RECAP

Fund	Description	Beginning Balance	YTD Receipts	Expenditures	Ending Balance
201	Title 1A	$ -	$ 560,216	560,216	$ -
203	Title III	-	44,825	44,825	-
204	HB 3499/ESSA (new)	-	-	-	-
205	Innovated Programs	573	-	-	573
206	Title IIA	-	84,422	84,422	-
207	Title VI RLIS	-	52,633	52,633	-
208	Drug & Alcohol Grant	1,031	-	-	1,031
209	SB 3499 ESL	-	348,713	348,713	-
210	ESSER III (final year)	-	-	-	-
211	Summer Learning	-	277,504	301,986	(24,482)
212	Measure 98	-	486,795	486,795	-
220	Early Literacy Grant (new)	-	156,005	156,005	-
251	SIA	-	1,937,756	1,937,756	-
260	IDEA	-	146,525	146,525	-
261	YTP Grant	-	65,137	92,807	(27,670)
275	ASB Funds	208,901	1,805	-	210,706
280	Miscellaneous Grants	19,191	95,255	136,719	(22,273)
290	PERS Reserve	950,000	-	-	950,000
299	Food Service	322,225	1,186,913	1,326,074	183,064
310	Long Term Loans - (GF Transfer)	163	46,800	46,852	111
320	PERS UAL Debt Service	252,135	2,226,668	1,829,766	649,037
325	2016 GO Bond Debt Service	23,056	874,260	899,800	(2,484)
400	Capital Projects Fund (GF Transfer)	804,798	-	376,513	428,285
425	Facility Improvement	141,877	9,085	52,005	98,957
451	Bus Replacement Fund (GF Transfer)	364,939	2,100	211,992	155,047
	Total Resources	**$ 3,088,889**	**$ 8,603,417**	**$ 9,092,404**	**$ 2,599,902**

CAPITAL PROJECTS

CAPITAL PROJECT FUNDS DETAIL - Recap							
	CAPITAL PROJECT FUNDS	**BUDGET**		**Current Period Expenditures**	**YTD Expenditures**	**Encumbrance**	**Over/(under) Budget**
400	**Capital Project Fund**	**$ 1,100,000**		**$ 142,162**	**$ 376,513**	**$ -**	**$ (723,487)**
425	*Facilities: Grants/Other*	*150,000*		-	*52,005*	-	*(97,995)*
	Facilities: Interest Earnings	-		-		-	-
425	**Facility Improvement Fund Total**	**150,000**		**-**	**52,005**	**-**	**(97,995)**
451	**Bus Replacement Fund**	**400,000**		-	*211,992*	**-**	**(188,008)**
	Total Capital Projects Fund	**$ 1,650,000**		**$ 142,162**	**$ 640,510**	**$ -**	**$ (1,009,490)**

DETAIL OF CURRENT PERIOD CAPITAL PROJECT EXPENDITURES					
FUND	**VENDOR**	**Ck#**		**AMOUNT**	**DESCRIPTION**
400	Wallace Construction Inc	29372		40,000.00	Ag pole barn - Ferndale lot (reported on June check regis
400	Wallace Construction Inc	29508		102,161.50	Ag pole barn - Ferndale lot (reported on June check regis

JUNE 2025 DRAFT-UNAUDITED

MILTON FREEWATER USD #7 **GENERAL FUND** **2024-2025**

Monthly Revenue and Expenditure Summary

		Acutal	Acutal	Acutal	Actual	Actual	Actual	Actual	Actual	Actual	Acutal	Acutal	Actual		
SOURCE	**BUDGET**	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	***DEC***	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUNE**	**TOTAL**	**Over/(Under)**
Current Year Taxes	$3,850,000	-	-	-	-	3,119,113	447,963	65,734	12,654	*88,539*	18,664	19,700	64,363	3,836,730	(13,270)
Prior Year Taxes	100,000	29,486	10,725	10,773	18,785	14,069	3,532	6,289	5,507	*4,362*	4,767	6,391	4,949	119,635	19,635
Local Option Taxes	200	-	-	-	-	-	-	-	-	-	-	-	-	-	(200)
Interest	340,000	11,172	18,028	29,316	28,530	30,495	40,788	39,646	33,945	*35,349*	30,974	29,908	14,245	342,396	2,396
Activity Admission	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,000)
Fees	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)
Rentals	-	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	6,000
Contributions - SB 1149 funds	-	-	715	798	704	634	716	872	962	*952*	844	773	739	8,709	8,709
Contributions/Donations - Other	-	-	-	-		100	-	5,739	-	-	-	(500)	4,374	9,713	9,713
Other LEA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Recovery Prior Year Expense	-	-	-	-	3,831	-	-	-	-	-	810	1,337	-	5,978	5,978
Indirect Costs Charged to Grants	-	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000	40,000
Miscellaneous	88,000	1,000	245	15,538	25,102	3,881	53,538	19,957	-	*990*	2,364	28,368	35,093	186,076	98,076
County School	63,000	-	-	-	-	-	-	-	67,740	-	-	-	-	67,740	4,740
County - Heavy Use Rental Tax	-	-	-	-	3,289	3,897	-	-	-	*3,174*	-	-	2,547	12,907	12,907
State School Support Fund	16,361,200	2,802,014	1,400,167	1,400,167	1,400,167	1,400,167	1,400,167	1,400,167	1,400,167	*1,484,941*	1,484,942	836,553	-	16,409,619	48,419
BSSF Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	(38,281)	-	(38,281)	(38,281)
Common School Fund	209,300	-	-	-	-	-	-	-	101,622	-	-	-	101,622	203,244	(6,056)
SSF/Transportation	630,000	-	-	-	-	-	-	-	-	-	-	630,000	-	630,000	0
Local Option State Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other State Grants in Aid	140,000	-	-	-	-	-	-	-	-	-	-	-	239,829	239,829	99,829
Federal Funds - ESSER/CARES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Federal Funds-thru IMESD Migrant	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,000)
Federal Forest Fees	3,500	-	-	-	-	-	-	-	16,155	-	-	-	-	16,155	12,655
Loan Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Interfund Transfers	75,000	-	-	-	-	-	-	-	-	-	-	-	35,000	35,000	(40,000)
Sale/Comp Loss Assets	-	-	7,318	-	-	-	-	-	-	-	-	-	-	7,318	7,318
Total Revenue	21,887,200	2,843,672	1,437,198	1,456,592	1,480,408	4,572,356	1,946,704	1,538,404	1,638,752	*1,618,307*	1,543,365	1,514,249	548,761	22,138,768	251,568
Beginning Fund Balance	3,900,000	3,990,828												3,990,828	90,828
Total Resources	25,787,200	6,834,500	1,437,198	1,456,592	1,480,408	4,572,356	1,946,704	1,538,404	1,638,752	1,618,307	1,543,365	1,514,249	548,761	26,129,596	342,396
REQUIREMENTS															
Salaries	$ 12,222,400	205,725	269,792	955,947	1,000,714	1,017,460	1,015,977	995,948	1,003,944	*1,009,801*	1,007,337	1,033,482	2,566,430	12,082,557	139,844
Benefits	7,606,500	118,197	147,014	609,143	627,878	634,992	641,291	623,993	630,881	*649,567*	638,617	594,008	1,519,436	7,435,017	171,483
Purchased Services	2,150,000	1,507	422,597	93,531	121,507	87,174	167,213	83,019	126,333	*282,630*	136,426	101,138	294,496	1,917,571	232,429
Supplies & Materials	1,400,000	-	280,958	104,405	205,579	63,439	49,821	46,123	33,127	*69,151*	68,212	200,260	78,809	1,199,884	200,116
Capital Outlay	105,000	-	40,395	3,992	12,575	3,230	3,516	11,010	5,221	*4,241*	1,080	3,102	5,224	93,586	11,414
Other Objects (inc. loan pmts)	486,000	720	394,445	6,859	4,328	2,758	8,318	2,488	4,131	*5,344*	2,761	4,159	7,880	444,191	41,809
Transfers + Supplemental	400,000	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000	150,000
Contingency	1,417,300	-	-	-	-	-	-	-	-	-	-	-	-	0	1,417,300
Total Expenditures	25,787,200	326,149	1,555,201	1,773,877	1,972,581	1,809,053	1,886,136	1,762,581	1,803,637	2,020,734	1,854,433	1,936,149	4,722,275	23,422,806	2,364,395
Monthly Fund Balance	0	6,508,351	(118,003)	(317,285)	(492,173)	2,763,303	*60,568*	*(224,177)*	(164,885)	(402,427)	(311,068)	(421,900)	(4,173,514)	2,706,790	
Accumulated Fund Balance	0	6,508,351	6,390,348	6,073,063	5,580,890	8,344,193	*8,404,761*	*8,180,585*	8,015,700	7,613,273	7,302,205	6,880,304	2,706,790	2,706,790	
% of Budgeted Resources		26.50%	5.57%	5.65%	5.74%	17.73%	*7.55%*	*5.97%*	6.35%	6.28%	5.99%	5.87%	2.13%	101.33%	
% of Budgeted Requirements		1.26%	6.03%	6.88%	7.65%	7.02%	*7.31%*	*6.84%*	6.99%	7.84%	7.19%	7.51%	18.31%	90.83%	