

## Financial Summary – March 31, 2025

### General Fund Resources

- State School Support – Changes in State School Support Formula Estimates (Page 5) provide the new projections for 23-24 that were sent out on 4/1/25. The district's SSF allocation changed significantly due to the reduction in teacher's experience compared to the state teacher average. The state average for teacher experience is 12.07 years compared to the district's average experience of 6.95, or a reduction of 5.12 years times \$25. The prior estimate had the district's average experience below the state average by 2.30 years. This change represents a \$70.50 reduction per ADMw. The update reduction compared to the prior month's figures is \$116,906 more, for a total reduction of \$122,772. The Change in State School Support Formula Estimates page also shows the current 24-25 SSF estimate compared to the budget, which was shared in the February Board Meeting. Please keep in mind, these are estimates and not final figures for 23-24 or 24-25. The final figures for 23-24 will not be available until May, with the 24-25 still an estimate with both changing again.
- Property taxes – the statements reflect tax turnover through February 28, which represent a 97% collection of the current levy.
- 1312 – Tuition from Other Districts – payment for students attending the Learn at Home Online that are residents of another district and reported by that district to the ODE for funding purposes.
- 1510 - Earnings on investments – The earnings rate with the Local Government Investment Pool (LGIP) is 4.64%, down from 4.70% for the prior month. The district is earning approximately \$35,000 per month. The interest earned is allocated to various funds based on that fund's cash balance as of the end of the month and the investment pool interest rate.
- 5300 – Insurance Reimbursement – the district received \$31,980 for the field repair, with the other reimbursement for the van repair.
- No changes in the other revenues.

### General Fund Expenditures

- All salaries and benefits have been encumbered, as well as projections for substitutes and additional salaries are included in the financial statements. The substitute and additional salaries are based on the average for September through January and annualized through June.
- As shared prior months, all non-payroll items have also been encumbered. In other requirements, a transfer to the Special Revenue Fund for Special Education Stipends has been projected. The grant covers only the stipend amount, not associated payroll costs. The district is required to pay all payroll costs associated with the grant.

## Special Revenue

### Changes

- The district has been awarded the Menstrual Dignity Grant (265), for \$910.40. The funds are for supplies and will be spent by June 30.
- No other changes to the existing grants and programs compared to last month.

### Food Service Program

- Included are the student participation, financial statements and per meal breakdown through 3/31/25. The attached statement reflects the participation by month, with the annual participation at 66.8% for the breakfast program; 65.4%, lunch program.
- The projected transfer from the General Fund will be approximately \$54,342.67. The average cost per meal is \$5.82 while reimbursement is \$4.24, or a transfer from the General Fund of \$1.58 per meal.

### Debt Service

- No change in the Debt Service, with the ending projected fund balance is estimated at approximately \$31,000.

### 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. The fund has \$19,097 available for additional projects.
- 410 - Bond 2021 and OSCIM Grant –The fund has \$50,546, with all projects either paid or encumbered.
- As shared last month, the additional costs for the fire alarm system this summer is \$58,207. This cost will be paid from the remaining funds in 400-Capital Projects and 410 – Bond/OSCIM Fund.
- 430 – Seismic Rehabilitation – represents approved service contracts. The district has received three payments from the Oregon Business Development Department. Per the grant, claims will be made after each month's end.

## Internal Service Funds

### Unemployment Reserve

- Currently the district is charging all salaries approximately 4% on each payroll and transferring the funds into the Unemployment Reserve Fund to cover quarterly unemployment claims. The \$6,800 represents claims for the first two quarters of 24-25. However, it is still unknown what the costs will be for Spring and Summer breaks.
- The current balance to cover future claims is \$149,893.
- However, it is still unknown what the costs will be for Spring and Summer breaks. Once the district receives the claims for the summer break period, the district will have a year's claim figures and can adjust payroll accordingly to ensure the minimum reserve is maintained.

### PERS Reserve

- A new fund has been created dedicated to cover increases in PERS costs. A payroll liability account for prior PERS expenses has been in the books. These funds have been transferred to the new fund to properly reflect the dollars. Interest earned in these funds is also being recorded, as with other funds that have available funds in the investment pool. The average PERS increase to the district is approximately \$35,000. These dollars can be used to flatten the increase over the next biennium.

**GENERAL FUND  
STATEMENT OF RESOURCES  
FOR THE FISCAL YEAR 2024-25  
As of March 31, 2025**

			Y-T-D		TOTAL	BALANCE	
LINE	SOURCE		BUDGET	3/31/2025	PROJECTED	3/31/2025	OVER/(UNDER)
STATE SCHOOL SUPPORT FORMULA							
1	1111	CURRENT YEAR'S TAXES	\$ 528,200.00	\$ 513,313.98	14,874.47	\$ 528,188.45	\$ (11.55)
2	1112	PRIOR YEAR'S TAXES	1,000.00	(445.84)	1,445.84	1,000.00	-
3	1114	OTHER TAXES	-	11.55	-	11.55	11.55
4	1190	INTEREST ON TAX COLLECTIONS	800.00	400.53	399.47	800.00	
5	2101	COUNTY SCHOOL FUND	-	-		-	-
6	3103	COMMON SCHOOL FUND	41,205.00	20,026.41	20,026.41	40,052.82	(1,152.18)
7	3101	STATE SCHOOL SUPPORT FUND	4,527,702.00	3,923,655.00	704,622.18	4,628,277.18	100,575.18
8	4801	FEDERAL FOREST FEES	-	-	-	-	-
9	TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)		5,098,907.00	4,456,961.63	741,368.37	5,198,330.00	99,423.00
STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)							
10	STATE SCHOOL SUPPORT FUND 23-24			-	(122,772.00)	(122,772.00)	(122,772.00)
11	HIGH COST GRANT					-	-
12	TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)		-	-	(122,772.00)	(122,772.00)	(122,772.00)
13	TOTAL SSSF SOURCES (Line 9 + Line 12)		5,098,907.00	4,456,961.63	618,596.37	5,075,558.00	(23,349.00)
NON STATE SCHOOL SUPPORT FORMULA SOURCES							
LOCAL SOURCES							
14	1312	TUITION FROM OTHER DISTRICTS	-	5,771.46	-	5,771.46	5,771.46
15	1510	EARNINGS ON INVESTMENTS	50,000.00	295,537.81	79,999.19	375,537.00	325,537.00
16	1710	ADMISSIONS - GATE FEES	7,500.00	3,271.75	4,228.25	7,500.00	-
17	1760	FUND RAISING	-	-	-	-	-
18	1910	RENTAL INCOME	3,600.00	3,456.00	144.00	3,600.00	-
19	1943	SERVICES PROVIDED CHARTER SCHOOLS	72,198.00	36,430.36	35,767.64	72,198.00	-
20	1960	RECOVER PRIOR YEAR'S EXPENDITURES	-	-	-	-	-
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	13,597.60		13,597.60	(11,202.40)
24	TOTAL LOCAL SOURCES (Line 14 - Line 23)		158,098.00	360,064.98	120,139.08	480,204.06	322,106.06
OTHER SOURCES							
25	2102	REVENUE THROUGH ESD	7,600.00	3,513.52	3,513.52	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	6,758,160.70	3,513.52	6,761,674.22	54,074.22
31	TOTAL NON SSSF SOURCES (Line 24 + Line 30)		6,865,698.00	7,118,225.68	123,652.60	7,241,878.28	376,180.28
32	TOTAL RESOURCES (Line 13 + Line 31)		\$ 11,964,605.00	\$ 11,575,187.31	\$ 742,248.97	\$ 12,317,436.28	\$ 352,831.28

**Alesea School District 7J**  
**Change in State School Support Formula Estimates**

	23-24					24-25			
	ODE	2/21/2025	4/1/2025			Budget		3/5/2025	
	Weight	Total	ADMw	ADMw	Change	Total	ADMw	ODE	Change
ADMr	1.00	265.48	265.48	265.48		295.00	295.00	222.13	
ESL	0.50	6.84	3.42	3.42		8.00	4.00	1.69	
Pregnant and Parenting	1.00	-	-	-			-		
IEP	1.00	29.20	29.20	29.20		42.00	32.45	24.43	
IEPs above 11%	1.00	25.40	25.40	25.40		2.30	2.30	25.40	
Students in Poverty	0.25	29.00	7.25	7.25		29.00	7.25	7.26	
Foster Care	0.25	1.00	0.25	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	50.46		53.86	53.86	50.46	
Total ADMw		446.20	420.28	420.28		431.16	395.11	370.19	
Prior Yrs ADMw			613.44	613.44				420.28	
Greater ADMw Amt between Yrs			<b>613.44</b>	<b>613.44</b>	-		<b>395.11</b>	<b>420.28</b>	<b>25.17</b>
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			(2.30)		(5.14)		(2.30)		(5.14)
Teacher Experience Amount			(57.50)		(128.00)		(57.50)		(128.50)
Total Base Amount		\$	4,442.50	\$	4,372.00	\$	4,442.50	\$	4,371.50
				\$	(70.50)				\$ (71.00)
Ratio			2.24088649993		2.23342560164		2.34088952892		2.33952483015
State School Funding Per ADMw		\$	<b>9,955.14</b>	\$	<b>9,764.54</b>	\$	<b>10,399.40</b>	\$	<b>10,227.23</b>
				\$	(190.60)				\$ (172.17)
General Purpose Grant		\$	<b>6,106,831</b>	\$	<b>5,989,925</b>	\$	<b>4,108,907</b>	\$	<b>4,298,360</b>
				\$	(116,906)				\$ 189,453
<b>Transportaiton</b>			946,676.00		946,676.00		1,100,000.00		1,000,000.00
Percent			90%		90%		90%		90%
Transportation Grant			<b>852,008</b>		<b>852,008</b>	\$	<b>990,000.00</b>	\$	<b>900,000.00</b>
				\$	-				\$ (90,000)
Rounding									
Total Formula Revenue		\$	<b>6,958,839</b>	\$	<b>6,841,933</b>	\$	<b>5,098,907</b>	\$	<b>5,198,330</b>
				\$	(116,906)				\$ 99,423
<b>Less Local Collections</b>									
Property Taxes			511,796		511,796	\$	530,000		530,000
Common School			51,631		51,631	\$	41,205		40,053
County School			-		-		-		-
Federal Forest Fees			-		-		-		-
Total Local Offsets			<b>563,427</b>		<b>563,427</b>	\$	<b>571,205</b>		<b>570,053</b>
				\$	-				\$ (1,152)
<b>State School Support Formula</b>		\$	<b>6,395,412</b>	\$	<b>6,278,506</b>	\$	<b>4,527,702</b>	\$	<b>4,628,277</b>
				\$	(116,906)				\$ 100,575

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 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>3/31/2025</u>	<u>ENCUMBERED</u>	<u>3/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
<b>INSTRUCTION</b>							
1111	Elementary, K-5	\$ 1,336,914.00	\$ 655,696.74	\$ 411,030.71	\$ 1,066,727.45	\$ 270,186.55	
1113	Elementary Extra-curricular	3,864.00	2,178.41	1,428.22	3,606.63	257.37	
1121	Middle/Junior High Programs	271,397.00	150,970.49	105,865.11	256,835.60	14,561.40	
1122	Middle/Junior High School Extra-curricular	36,686.00	33,082.75	3,839.41	36,922.16	(236.16)	
1131	High School Programs	390,968.00	219,998.48	146,214.33	366,212.81	24,755.19	
1132	High School Extra-curricular	149,995.00	90,971.39	16,222.10	107,193.49	42,801.51	
1250	Less Restrictive Programs: Students w/ Disability	636,673.00	230,624.67	150,697.89	381,322.56	255,350.44	
1291	English Second Language Programs	8,359.00	1,001.96	428.51	1,430.47	6,928.53	
<b>TOTAL INSTRUCTION</b>		<b>2,834,856.00</b>	<b>1,384,524.89</b>	<b>835,726.28</b>	<b>2,220,251.17</b>	<b>614,604.83</b>	<b>78.32%</b>
<b>SUPPORT SERVICES</b>							
2113	Social Work Services	-	3,043.06	2,225.91	5,268.97	(5,268.97)	
2114	Student Accounting Services	28,801.00	22,134.31	7,451.50	29,585.81	(784.81)	
2134	Nurse Services	12,000.00	8,325.24	-	8,325.24	3,674.76	
2142	Psychological Testing Services	50,200.00	-	13,425.00	13,425.00	36,775.00	
2152	Speech Pathology Services	65,900.00	-	22,327.00	22,327.00	43,573.00	
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	41,487.54	20,330.09	61,817.63	20,708.37	
2210	Improvement of Instruction Services	-	154.96	47.55	202.51	(202.51)	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,368.00	2,864.26	1,428.17	4,292.43	75.57	
2240	Instructional Staff Development	26,000.00	273.60	-	273.60	25,726.40	
2310	Board of Education Services	161,200.00	48,244.89	9,685.83	57,930.72	103,269.28	

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 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>3/31/2025</u>	<u>ENCUMBERED</u>	<u>3/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	266,441.00	175,357.88	55,192.20	230,550.08	35,890.92	
2410	Office of the Principal Services	502,660.00	308,555.53	152,204.70	460,760.23	41,899.77	
2520	Fiscal Services	355,450.00	181,276.80	69,271.52	250,548.32	104,901.68	
2540	Operation and Maintenance of Plant Services	609,241.00	329,114.63	106,582.63	435,697.26	173,543.74	
2550	Student Transportation Services	1,009,576.00	576,179.42	222,884.06	799,063.48	210,512.52	
2660	Technology Services	117,316.00	43,069.46	12,851.47	55,920.93	61,395.07	
2700	Supplemental Retirement Program	-	-	-	-	-	
	<b>TOTAL SUPPORT SERVICES</b>	<b>3,332,429.00</b>	<b>1,740,081.58</b>	<b>722,757.63</b>	<b>2,462,839.21</b>	<b>869,589.79</b>	<b>73.91%</b>
<b>OTHER REQUIREMENTS</b>							
5200	Transfers of Funds						
5200 790	Food Service	123,405.00	-	54,342.67	54,342.67	69,062.33	
5200 792	Bus Fund	140,002.00	140,002.00		140,002.00	-	
5200 793	Special Revenue	-	-	1,524.84	1,524.84	(1,524.84)	
5200 794	Capital Projects	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	
	<b>TOTAL OTHER REQUIREMENTS</b>	<b>5,797,320.00</b>	<b>140,002.00</b>	<b>55,867.51</b>	<b>195,869.51</b>	<b>5,601,450.49</b>	<b>3.38%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,964,605.00</b>	<b>\$ 3,264,608.47</b>	<b>\$ 1,614,351.42</b>	<b>\$ 4,878,959.89</b>	<b>\$ 7,085,645.11</b>	<b>40.78%</b>
	<b>PROJECTED ENDING FUND BALANCE</b>	<b>\$ -</b>			<b>\$ 7,438,476.39</b>	<b>\$ 7,438,476.39</b>	

**SPECIAL REVENUE FUNDS**  
**STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS**

#	Fund Title	End Date	Grant Amount	Beginning Cash	REVENUE			Transfer from General Fund	TOTAL	EXPENDITURES			Balance
					Y-T-D	PROJECTED				Y-T-D	Encumbered	TOTAL	
200	Donations			\$ 3,132.95	\$ -	-			\$ 3,132.95	\$ 402.80	\$ 500.00	\$ 902.80	\$ 2,230.15
203	Title I-A	9/30/2024	10,797.33	-	6,784.74	4,012.59			10,797.33	10,797.33		10,797.33	
203	Title I-A	9/30/2025	50,857.00		24,737.32	26,119.68			50,857.00	29,167.69	15,710.06	44,877.75	
203	<b>Total Title I</b>		<b>61,654.33</b>		<b>31,522.06</b>	<b>30,132.27</b>			<b>61,654.33</b>	<b>39,965.02</b>	<b>15,710.06</b>	<b>55,675.08</b>	<b>5,979.25</b>
205	Small Rural School Achievement (SRSA)	9/30/2025	54,607.00	-	44,354.58	10,252.42			54,607.00	44,354.58	-	44,354.58	10,252.42
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		10,488.30	34,511.70			45,000.00	3,442.14	-	3,442.14	41,557.86
206	Title III-A Immigrant Grant	9/30/2025	224.00	-	-	224.00			224.00	215.97	-	215.97	8.03
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		31,746.99	28,513.34			60,260.33	25,876.09	32,715.71	58,591.80	
210	<b>Total IDEA Part B 611</b>		<b>78,527.93</b>		<b>31,746.99</b>	<b>46,780.94</b>			<b>78,527.93</b>	<b>44,143.69</b>	<b>32,715.71</b>	<b>76,859.40</b>	<b>1,668.53</b>
213	Special Education Stipend	6/30/2025	3,566.88		-	3,566.88	1,524.84		5,091.72	-	5,091.72	5,091.72	-
216	IDEA Part B 619 FFY24	9/30/2026	401.15		-	401.15			401.15	-	-	-	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	-		7,236.00			7,236.00	1,153.11		1,153.11	6,082.89
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		1,153.11	9,827.89			10,981.00		-	-	10,981.00
220	<b>Title V- B REAP</b>		<b>33,522.66</b>		<b>16,458.77</b>	<b>17,063.89</b>			<b>33,522.66</b>	<b>16,458.77</b>	<b>-</b>	<b>16,458.77</b>	<b>17,063.89</b>
227	Early Literacy Grant	6/30/2025	59,749.82	-	44,812.37	14,937.45			59,749.82	33,802.44	22,363.37	56,165.81	3,584.01
228	After School Programs	6/30/2025	3,000.00	-	3,000.00	-			3,000.00	1,666.26	-	1,666.26	1,333.74
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	\$ -	\$ 107.33	\$ 698.98			\$ 806.31	\$ 107.33	\$ -	\$ 107.33	698.98
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2025	51,290.93	-	21,808.97	29,481.96			51,290.93	29,804.40	19,507.74	49,312.14	1,978.79
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	-	389,180.01	129,726.67			518,906.68	278,246.45	188,309.42	466,555.87	52,350.81
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	-	20,101.05	77,964.16			98,065.21	39,660.50	28,504.55	68,165.05	29,900.16
	<b>Total Integrated Guidance</b>		<b>821,687.65</b>		<b>583,815.88</b>	<b>237,871.77</b>	-		<b>821,687.65</b>	<b>500,437.20</b>	<b>236,321.71</b>	<b>736,758.91</b>	<b>84,928.74</b>
257	Baseball/Softball Program		-	3,706.92	-				3,706.92	-	-	-	3,706.92
256	Carl Perkins		5,369.73	-	4,415.53	954.20			5,369.73	5,065.53	304.20	5,369.73	-



**SPECIAL REVENUE FUNDS**  
**STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS**

				REVENUE				EXPENDITURES				
				Beginning			Transfer from					
#	Fund Title	End Date	Grant Amount	Cash	Y-T-D	PROJECTED	General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
259	Student Activity Funds		-	46,945.70	21,415.76			68,361.46	11,086.03	15.00	11,101.03	57,260.43
263	Outdoor School	6/30/2025	11,700.87	-	-	11,700.87		11,700.87	6,423.88	5,276.99	11,700.87	-
265	Menstrual Dignity Act	6/30/2025	910.40	-		910.40		910.40	-	-	-	910.40
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	345,932.74		140,002.00	573,250.78	416,146.00	24,453.00	440,599.00	132,651.78
298	Nutrition Services Grants											
126	CNP Equipment Grant	6/30/2025	176.82	-	-	176.82		176.82			-	176.82
127	Fresh Fruit and Vegetable Program 24-25	9/30/2025	15,096.00	-	485.25	14,610.75		15,096.00	485.25	14,610.75	15,096.00	-
299	Nutrition Services		-	-	94,577.75	50,735.60	54,342.67	199,656.02	115,789.91	83,866.11	199,656.02	-
TOTAL				167,456.49	1,329,991.16	488,831.11	195,869.51	2,182,148.27	1,377,055.22	441,228.62	1,818,283.84	363,864.43

# 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							
May	17							
June	8							
Total/Average	108	169.875	12,257	12,007	113.49	111.18	66.8%	65.4%

**24-25 Financial Projection - Food Service Program**  
**As of March 31, 2025**

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Total</u>
<b>Revenue</b>					
299.0000.1610.000.000.000	Daily Sales -Adult Sales	\$ 4,500.00	\$ 1,130.75	\$ 450.21	\$ 1,580.96
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	-	1,099.63	\$ 1,099.63
299.0000.3299.000.000.121	State: Breakfast	4,500.00	357.70	2,152.85	2,510.55
299.0000.3299.000.000.122	State: Lunch	7,300.00	545.36	3,033.72	3,579.08
299.0000.4500.000.000.000	NSLP USDA Entitlement	-	-		\$ -
299.0000.4500.000.000.123	SNP: Breakfast	58,000.00	29,095.37	17,060.01	46,155.38
299.0000.4500.000.000.124	SNP: Lunch	68,201.00	45,257.20	26,939.18	72,196.38
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	8,559.00		8,559.00
<b>Total Revenue</b>		\$ 143,501.00	\$ 94,577.75	\$ 50,735.60	\$ 145,313.35
<b>Expenditures</b>					
		<u>Budget</u>	<u>YTD</u>	<u>Encumbered</u>	<u>Total</u>
299.3100.0112.000.000.000	Classified Salaries	\$ 50,105.00	\$ 27,838.96	\$ 20,635.55	\$ 48,474.51
299.3100.0122.000.000.000	Substitutes - Classified	-	1,774.64	-	1,774.64
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	68.28	-	68.28
299.3100.0211.000.000.000	Employer Contrib PERS	12,841.00	7,429.37	5,165.06	12,594.43
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,078.00	1,780.91	1,238.15	3,019.06
299.3100.0220.000.000.000	Social Sec/Medicare	3,925.00	2,270.71	1,578.65	3,849.36
299.3100.0231.000.000.000	Worker's Compensation	1,183.00	739.68	509.38	1,249.06
299.3100.0232.000.000.000	Unemployment Compensation	8,627.00	1,089.99	693.61	1,783.60
299.3100.0233.000.000.000	PFMLI	205.00	118.71	82.55	201.26
299.3100.0242.000.000.000	Group Health Insurance	32,400.00	12,595.43	9,010.76	21,606.19
299.3100.0342.000.000.000	Travel, Out of District	-	747.10	237.86	984.96
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	917.00	-	917.00
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	-	514.81	-	514.81
299.3100.0450.000.000.000	FOOD	96,342.00	24,664.85	28,711.97	53,376.82
299.3100.0451.000.000.000	Federal Commodities	10,000.00	8,559.00	-	8,559.00
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	52.99	-	52.99
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	19,425.00	19,425.00	38,850.00
<b>Total Expenses</b>		266,906.00	112,367.48	87,288.54	199,656.02
<b>Net Profit/Loss</b>		(123,405.00)	(17,789.73)	(36,552.94)	(54,342.67)
<b>Other Income</b>					
299.0000.5200.000.000.000	Interfund Transfers	123,405.00	-	54,342.67	54,342.67
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
<b>Total Other Uses</b>		123,405.00	-	54,342.67	54,342.67
<b>Ending Fund Balance</b>		\$ -	\$ (17,789.73)	\$ 17,789.73	\$ 0.00

299 - Food Service Program

Analysis per Meal

	Meals Served	Total	Costs per Meal	%
<u>State Reimb per meal</u>				
Adult Sales	372	\$ 1,580.96	\$ 4.25	
Breakfast	17,137	48,665.93	\$ 2.84	
Lunch	16,788	75,775.46	4.51	
Other Sources		\$ 10,732.00		
Federal Commodities		8,559.00		
<b>Total Revenue</b>	34,297	\$ 145,313.35	\$ 4.24	
Payroll Costs		\$ 94,620.39	\$ 2.76	47.4%
Food Costs		53,376.82	1.56	26.8%
Federal Commodities		8,559.00	0.25	4.3%
Fees		38,850.00	1.13	19.4%
Other		4,249.81	0.12	2.1%
<b>Total Costs</b>		\$ 199,656.02	\$ 5.82	100%
<b>Net Loss</b>		<b>\$ (54,342.67)</b>	<b>\$ (1.58)</b>	

**DEBT SERVICE**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 31, 2025**

		<u>ACTUAL</u> Y-T-D			TOTAL	BALANCE FAVORABLE/  (UNFAVORABLE)	--%--  COMMITTED
		<u>BUDGET</u>	<u>3/31/2025</u>	<u>ENCUMBERED</u>	<u>3/31/2025</u>		
RESOURCES							
1111	CURRENT YEAR'S TAXES	\$ 94,940.00	\$ 95,204.13	-	95,204.13	264.13	
1112	PRIOR YEAR'S TAXES	500.00	(170.89)		(170.89)	(670.89)	
1190	OTHER TAXES	100.00	94.06		94.06	(5.94)	
1510	INTEREST EARNINGS	-	2,758.60		2,758.60	2,758.60	
5400	BEGINNING FUND BALANCE	22,392.00	29,106.43		29,106.43	6,714.43	
TOTAL INSTRUCTION		117,932.00	126,992.33	-	126,992.33	9,060.33	
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	30,525.00	30,525.00	61,050.00	-	
7000	Unappropriated Ending Fund Balance	21,882.00	-	-	-	21,882.00	
TOTAL EXPENDITURES		117,932.00	30,525.00	65,525.00	96,050.00	21,882.00	81.45%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 96,467.33	\$ (65,525.00)	\$ 30,942.33	\$ 30,942.33	

**CAPITAL PROJECTS (400)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 31, 2025**

		ACTUAL Y-T-D		TOTAL	BALANCE FAVORABLE/ --%--		
		BUDGET	3/31/2025	ENCUMBERED	3/31/2025	(UNFAVORABLE)	COMMITTED
RESOURCES							
1510	Interest Earnings	\$ -	\$ 10,383.95		10,383.95	(10,383.95)	
5200	Transfer from General Fund	700,000.00	-		-	700,000.00	
5400	Beginning Fund Balance	274,748.00	282,454.52		282,454.52	(7,706.52)	
TOTAL INSTRUCTION		974,748.00	292,838.47	-	292,838.47	681,909.53	
EXPENDITURES							
4150	Building Improvement	974,748.00	51,206.99	222,534.00	273,740.99	701,007.01	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		974,748.00	51,206.99	222,534.00	273,740.99	701,007.01	28.08%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 241,631.48	\$ (222,534.00)	\$ 19,097.48	\$ 19,097.48	

**BOND 2021 AND OSCIM GRANT (410)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 31, 2025**

		ACTUAL Y-T-D			TOTAL	BALANCE FAVORABLE/ --%--	
		BUDGET	3/31/2025	ENCUMBERED	3/31/2025	(UNFAVORABLE)	COMMITTED
RESOURCES							
1510	Interest Earnings	\$ 12,000.00	\$ 9,447.99		9,447.99	(2,552.01)	
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	1,569,383.94	-	1,569,383.94	169,383.94	
EXPENDITURES							
4150	Building Improvement	1,400,000.00	1,516,872.80	1,964.86	1,518,837.66	(118,837.66)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		1,400,000.00	1,516,872.80	1,964.86	1,518,837.66	(118,837.66)	108.49%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 52,511.14	\$ (1,964.86)	\$ 50,546.28	\$ 50,546.28	

**SEISMIC REHABILITATION GRANT (430)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 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>3/31/2025</u>	<u>ENCUMBERED</u>	<u>3/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
<b>RESOURCES</b>						
1510	Interest Earnings	\$ -	\$ -	-	-	
3299	State Grant	2,480,080.00	266,668.00	2,213,412.00	-	
5400	Beginning Fund Balance	-	-	-	-	
	<b>TOTAL INSTRUCTION</b>	<b>2,480,080.00</b>	<b>266,668.00</b>	<b>2,213,412.00</b>	<b>-</b>	
<b>EXPENDITURES</b>						
4150	Building Improvement	2,480,080.00	304,202.13	208,910.65	1,966,967.22	
7000	Unappropriated Ending Fund Balance	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>2,480,080.00</b>	<b>304,202.13</b>	<b>208,910.65</b>	<b>1,966,967.22</b>	<b>20.69%</b>
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ (37,534.13)</b>	<b>\$ 2,004,501.35</b>	<b>\$ 1,966,967.22</b>	



**INTERNAL SERVICES**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of March 31, 2025**

**UNEMPLOYMENT RESERVE**

<b><u>UNEMPLOYMENT RESERVE</u></b>		<b>BUDGET</b>	<b>ACTUAL 3/31/2025</b>	<b>ENCUMBERED</b>	<b>TOTAL</b>	<b>FAVORABLE/ (UNFAVORABLE)</b>	<b>--%-- COMMITTED</b>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ -	\$ 3,201.87		3,201.87	3,201.87	
1970	Services Provided Other Funds	183,679.00	153,491.28		153,491.28	(30,187.72)	
5400	Beginning Fund Balance	-	-		-	-	
	<b>TOTAL INSTRUCTION</b>	<b>183,679.00</b>	<b>156,693.15</b>	<b>-</b>	<b>156,693.15</b>	<b>(26,985.85)</b>	
<b>EXPENDITURES</b>							
2640	Unemployment	183,679.00	6,800.54	-	6,800.54	176,878.46	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>183,679.00</b>	<b>6,800.54</b>	<b>-</b>	<b>6,800.54</b>	<b>176,878.46</b>	<b>3.70%</b>
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 149,892.61</b>	<b>\$ -</b>	<b>\$ 149,892.61</b>	<b>\$ 149,892.61</b>	

**PERS RESERVE**

		<b>BUDGET</b>	<b>ACTUAL 3/31/2025</b>	<b>ENCUMBERED</b>	<b>TOTAL</b>	<b>FAVORABLE/ (UNFAVORABLE)</b>	<b>--%-- COMMITTED</b>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ -	\$ 234.72		234.72	234.72	
1970	Services Provided Other Funds	-	31,045.75		31,045.75	31,045.75	
5400	Beginning Fund Balance	-	-		-	-	
	<b>TOTAL INSTRUCTION</b>	<b>-</b>	<b>31,280.47</b>	<b>-</b>	<b>31,280.47</b>	<b>31,280.47</b>	
<b>EXPENDITURES</b>							
2640	PERS	-	-	-	-	-	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 31,280.47</b>	<b>\$ -</b>	<b>\$ 31,280.47</b>	<b>\$ 31,280.47</b>	