



Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

District Office
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Business Office School Board Report – December 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:

In the month of November 2025, the fiscal office has been working on the 2024-25 fiscal audit and is preparing for the 2025-27 budget.

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

REVENUES:

- \$8648.96 – in Interest Revenue
- \$180,959.00 – State School Fund Payment
- \$369,704.69 – Received in Misc. Revenues (including Grant Reimbursements)
- \$1,946,279.23 – in County Tax Payments

EXPEDITURES:

- Payroll –
 - \$260,199.08 in Gross Payroll
 - \$175,340.21 in Payroll Expenses (Taxes and Employer Paid Benefits)
- Accounts Payable –
 - \$5,544.45 – Oregon Coast Blinds – Down payment for window coverings for Driftwood Offices and Parking Lot facing windows at PHS – being installed during Winter Break.
 - \$3,823.00 – Avery Plumbing – Plumbing work at PHS-Hot water flowing to Restroom Toilets and Consultation at Driftwood Kitchen – New exclusive hot water tank.
 - \$2,322.61 – CTR – Roto Rooter – Monthly Services (Grease Trap and Trash)
 - \$1,895.21 – Sunrise Distributors – Milk Delivery Services for October 2025

Estimated General Fund Ending Fund Balance for 2025-26 is currently at \$997,227.80.

FUND 100		Fiscal Year: 2025-26 REVENUE FUND 100-101	Cur Yr BUDGET	Received As of 11/30/2025	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 11/30/2025	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	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	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	\$ 698,100.16	\$ 5,614,246.95	\$ 6,312,347.11	101%	
		Additional Beg. Fund Balance	\$ -	\$ -	\$ -	\$ -		
		Total Revenue	\$ 6,219,814.03	\$ 698,100.16	\$ 5,614,246.95	\$ 6,312,347.11	101%	11%
		Control	\$ -	\$ -				
		Fiscal Year: 2025-26	Cur Yr	Expended	Proj Exp		Cur Exp	
		EXPENDITURES	BUDGET	As of 11/30/2025	Encumbered	Total	%	%
	100'S	SALARIES	\$ 2,694,799.31	\$ 796,028.99	\$ 1,702,242.30	\$ 2,498,271.29	100%	30%
	200'S	PAYROLL BENEFITS	\$ 2,153,638.13	\$ 523,821.81	\$ 1,193,138.50	\$ 1,716,960.31	100%	24%
	300'S	PROFESSIONAL. SERVICES	\$ 572,650.00	\$ 227,909.26	\$ 430,434.98	\$ 658,344.24	100%	40%
	400'S	SUPPLIES	\$ 318,626.59	\$ 97,832.45	\$ 161,070.02	\$ 258,902.47	100%	31%
	500'S	CAPITAL OUTLAY	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%
	600'S	OTHER	\$ 180,100.00	\$ 178,584.47	\$ 3,396.53	\$ 181,981.00	100%	99%
	700'S	TRANSFERS	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%
	800'S	CONTINGENCY	\$ 250,000.00	\$ -	\$ -	\$ -	100%	0%
		Total Expenditures	\$ 6,219,814.03	\$ 1,824,176.98	\$ 3,490,282.33	\$ 5,314,459.31	85.44%	29.33%
		Control	\$ -	\$ -				
Estimated Ending Fund Balance as of 11/30/2025						\$ 997,887.80		

SPECIAL REVENUE FUNDS (GRANTS)
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of 11/30/2025

REVENUE													EXPENDITURES							
#	Fund Title	SOURCE	Status with ODE	CFDA	Subgrant	End Date	Grant Amount	Reported in PR FYS	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	TOTAL		Y-T-D	ENCUMBERED	Requisitions	ENCUMBERED	TOTAL	Balance
204	Farm to CNP AY27	ODE			87365	6/30/2027	3,500.00		3,500.00	-	-	3,500.00	3,500.00		-	-	-	-	-	3,500.00
227	State Summer Learning	ODE			87113	10/17/2025	51,371.00		51,371.00	-	51,371.00	-	51,371.00		51,371.00	-	-	-	51,371.00	-
289	IDEA Part B 619 25-26	ODE			86297	9/30/2027	423.76		423.76	-	-	423.76	423.76		-	-	-	-	-	423.76
290	IDEA Part B 611 FFY 25	ODE			86892	9/30/2027	64,478.99		64,478.99	-	-	64,478.99	64,478.99		25,216.62	75,165.48	-	75,165.48	100,382.10	(35,903.11)
266 24-25	Title V-B RLIS 24-25	ODE		##	82095	9/30/2025	9,193.00	4,130.88	5,062.12	-	-	5,062.12	5,062.12		-	-	-	-	-	5,062.12
266 25-26	Title V-B RLIS 25-26	ODE		##	84969	9/30/2026	8,348.00		8,348.00	-	-	8,348.00	8,348.00		-	-	-	-	-	8,348.00
										-										
251	2025-27 Student Investment Account - Year 1	ODE		0	85786	6/30/2026	342,135.33		342,135.33	-	-	342,135.33	342,135.33		27,758.29	160,261.24	45,053.99	205,315.23	233,073.52	109,061.81
236	2025-2027 Early Literacy Grant	ODE		N/A	86050	3/31/2026	45,266.37		45,266.37	-	-	45,266.37	45,266.37		16,261.78	48,761.09	-	48,761.09	65,022.87	(19,756.50)
252	2025-27 High School Success - Year 1	ODE		N/A	86663	6/30/2027	81,044.35		81,044.35	-	-	81,044.35	81,044.35		49,295.70	-	-	-	49,295.70	31,748.65
276	ODF UCF (ORCHARD GRANT)	Fed	N/A	N/A	N/A	N/A	51,150.00		51,150.00	-	-	51,150.00	51,150.00		6,114.38	1,493.74	-	1,493.74	7,608.12	43,541.88
287	COPS Grant	Fed	N/A	N/A	N/A	N/A	150,603.36		150,603.36	-	150,603.36	-	150,603.36		156,235.77	25,828.55	-	25,828.55	182,064.32	(31,460.96)
402	TAP - Long-Range Facility Plan - 2024	ODE			82832	12/31/2025	80,000.00		80,000.00	-	-	80,000.00	80,000.00		28,448.00	27,099.80	-	27,099.80	55,547.80	24,452.20
	TITLE 1 TOTALS																		-	47,276.95
	Title I Carry Over 24-25						42,045.90		42,045.90		-	42,045.90	47,276.95					-	-	42,045.90
250	Title I-A 25-26	ODE		0	85105	9/30/2026	383,792.00		383,792.00	-	-	383,792.00	383,792.00		103,972.25	276,793.91	-	276,793.91	380,766.16	3,025.84
250	Title II-A 25-26	ODE		0	85315	9/30/2026	29,721.00		29,721.00	-	-	29,721.00	29,721.00					-	-	29,721.00
250	Title IV-A SSAE 25-26	ODE		##	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							484,011.95	103,972.25	276,793.91		276,793.91	380,766.16	
	TOTAL									-			1,363,895.23		464,673.79	615,403.81	45,053.99	660,457.80	1,125,131.59	280,809.54