

## Financial Summary – October 31, 2025

All staff agreements, extra duty positions, and benefits have been encumbered for the fiscal year, as well as all payroll liabilities have been encumbered and reconciled.

### General Fund Resources

- State School Support –
  - 24-25 – Estimate based on the final figures for attendance and actual transportation expenditures. The final figure will not be known until April 2026 after the ODE reconciles all school district information and makes the final allocation
  - 25-26 – Amount per the ODE as of September 29, which reflects a loss of \$226,978 compared to budget. However, if the 24-25 figures are accurate, the district will be a declining attendance district again for 25-26 and the 24-25 ADMw figure will be used to compute the 25-26 allocation. Again, this will not be known until April 2026 once the 24-25 figures are final, which may be an additional \$240,000.
  - Property Taxes – No current taxes have been received as of October 31. These will be distributed to the district starting in November.
- 1510 - Earnings on investments – The district is still receiving approximately \$28K, with the interest rate, 4.57%. These funds are distributed among the other funds, which have positive balances. The general fund is earning around \$28K per month.
- The unaudited beginning fund balance is approximately \$6.47 million, which is due to the loss of SSF funds.
- All other revenues are estimated on the amount the district received in 24-25.

### General Fund Expenditures

- As shared earlier, all salaries and associated costs have been encumbered.

### Special Revenue

- All claims have been made for grants ending on September 30. The statements reflect the available balances in all grants.
- Pre-Employment Transition Program (207) – the grant goes through September 30. The final invoice has been received from DHS. This grant is not available in the upcoming fiscal year.

- Food Service – the financial statements are a projection strictly based on participation through October. The participation for breakfast and lunch is like last fiscal year. Currently, based on the expenditures to date and annualizing them, the General Fund will need to transfer around \$73,000 to the Food Service Program.

#### Debt Service

- No change in the Debt Service – Projected ending balance is estimated at approximately \$34,000.

#### Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP and a beginning cash balance of \$375k. Expenditures represent an upgrade to the fire alarm system. Available funds are approximately \$232 K. The General Fund has an appropriation to transfer \$200,000 to this fund after the Board's approval and resolution.
- 410 - Bond 2021 and OSCIM Grant – All funds have been expended and the fund closed.
- 430 – Seismic Rehabilitation – The beginning cash is approximately \$514 K. Presently, the district is showing a \$31K available balance. However, any funds remaining after all encumbrances have been paid and the final funds received on the grant, expenditures that qualify for this fund will be transferred from the Capital Projects Fund (400) to close this fund.

#### Unemployment Reserve

- 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. The district has received the 3rd quarter billing, which was \$10,255. Based on this figure, the district will have sufficient funds to cover unemployment claims for several years.

#### PERS Reserve

- No change.

**GENERAL FUND  
STATEMENT OF RESOURCES  
FOR THE FISCAL YEAR 2025-26  
As of October 31, 2025**

LINE	SOURCE		BUDGET	Y-T-D 10/31/2025	PROJECTED	TOTAL 10/31/2025	BALANCE OVER/(UNDER)
STATE SCHOOL SUPPORT FORMULA							
1	1111	CURRENT YEAR'S TAXES	\$ 540,000.00	\$ -	540,000.00	\$ 540,000.00	\$ -
2	1112	PRIOR YEAR'S TAXES	4,000.00	1,720.61	2,279.39	4,000.00	-
3	1114	OTHER TAXES	-	6.26	-	6.26	6.26
4	1190	INTEREST ON TAX COLLECTIONS	1,000.00	16.80	983.20	1,000.00	-
5	2101	COUNTY SCHOOL FUND	-	-	-	-	-
6	3103	COMMON SCHOOL FUND	32,225.00	-	32,223.00	32,223.00	(2.00)
7	3101	STATE SCHOOL SUPPORT FUND	4,306,158.00	1,699,906.00	2,379,274.00	4,079,180.00	(226,978.00)
8	4801	FEDERAL FOREST FEES	-	-	-	-	-
9	TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)		4,883,383.00	1,701,649.67	2,954,759.59	4,656,409.26	(226,973.74)
STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)							
10	STATE SCHOOL SUPPORT FUND 24-25				53,186.00	53,186.00	53,186.00
11	HIGH COST GRANT					-	-
12	TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)		-	-	53,186.00	53,186.00	53,186.00
13	TOTAL SSSF SOURCES (Line 9 + Line 12)		4,883,383.00	1,701,649.67	3,007,945.59	4,709,595.26	(173,787.74)
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	250,000.00	106,805.49	173,194.51	280,000.00	30,000.00
16	1710	ADMISSIONS - GATE FEES	7,500.00	696.50	2,503.50	3,200.00	(4,300.00)
17	1760	FUND RAISING	-	-	-	-	-
18	1910	RENTAL INCOME	5,484.00	1,900.00	3,584.00	5,484.00	-
19	1943	SERVICES PROVIDED CHARTER SCHOOLS	76,128.00	5,788.37	62,211.63	68,000.00	(8,128.00)
20	1960	RECOVER PRIOR YEAR'S EXPENDITURES	-	-	-	-	-
21	1920	DONATIONS	-	-	-	-	-
22	1980	FEES CHARGED OTHER GRANTS	-	-	-	-	-
23	1990	MISCELLANEOUS REVENUE	24,800.00	2,411.53	22,388.47	24,800.00	-
24	TOTAL LOCAL SOURCES (Line 14 - Line 23)		363,912.00	117,601.89	287,035.06	404,636.95	40,724.95
OTHER SOURCES							
25	2102	REVENUE THROUGH ESD	7,100.00	-	7,100.00	7,100.00	-
26	2199	OTHER INTERMEDIATE SOURCES	-	-	-	-	-
27	3203	SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
28	5300	INSURANCE REIMBURSEMENT	-	-	-	-	-
29	5400	BEGINNING CASH	6,700,000.00	6,465,780.69		6,465,780.69	(234,219.31)
30	TOTAL OTHER SOURCES (Line 25 - Line 29)		6,707,100.00	6,465,780.69	7,100.00	6,472,880.69	(234,219.31)
31	TOTAL NON SSSF SOURCES (Line 24 + Line 30)		7,071,012.00	6,583,382.58	294,135.06	6,877,517.64	(193,494.36)
32	TOTAL RESOURCES (Line 13 + Line 31)		\$ 11,954,395.00	\$ 8,285,032.25	\$ 3,302,080.65	\$ 11,587,112.90	\$ (367,282.10)

### Change in State School Support Formula Estimates

	24-25 6/16/2025					25-26 9/29/2025				
	Budget		6/16/2025		6/30/2025	Budget		9/29/2025	Based on Oct Attendance	
	Weight	Total	ADMw	ODE ADMw	Unaudited	Total	ADMw	ODE ADMw	Proj ADMw	
ADMr	1.00	295.00	295.00	222.13	233.07	222.00	222.00	222.00	222.00	
ESL	0.50	8.00	4.00	1.69	1.69	6.00	3.00	3.00	3.00	
Pregnant and Parenting	1.00		-							
IEP	1.00	42.00	32.45	24.43	25.64	24.42	24.42	24.42	24.42	
IEPs above 11%	1.00	2.30	2.30	3.80	2.59	25.40	25.40	3.80	3.80	
Students in Poverty	0.25	29.00	7.25	6.50	6.50	26.00	6.50	6.50	6.50	
Foster Care	0.25	1.00	0.25			-	-	-		
Remote Elementary	1.00		-	38.82	55.14	38.82	38.82	38.82	64.59	
Small High School	1.00	53.86	53.86	50.46	50.46	50.46	50.46	50.46	50.46	
Total ADMw		431.16	395.11	347.83	375.09		370.60	349.00	374.77	
Prior Yrs ADMw				398.68	398.68			347.83	375.09	
Greater ADMw Amt between Yrs			395.11	397.18	397.18		370.60	349.00	374.77	
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**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

		ACTUAL Y-T-D		TOTAL		BALANCE FAVORABLE/ --%--	
		BUDGET	10/31/2025	ENCUMBERED	10/31/2025	(UNFAVORABLE)	COMMITTED
INSTRUCTION							
1111	Elementary, K-5	\$ 1,325,301.00	\$ 172,691.97	\$ 875,348.38	\$ 1,048,040.35	\$ 277,260.65	
1113	Elementary Extra-curricular	3,808.00	-	-	-	3,808.00	
1121	Middle/Junior High Programs	298,438.00	61,354.35	282,851.70	344,206.05	(45,768.05)	
1122	Middle/Junior High School Extra-curricular	51,539.00	10,833.31	18,223.37	29,056.68	22,482.32	
1131	High School Programs	477,973.00	63,191.33	287,945.97	351,137.30	126,835.70	
1132	High School Extra-curricular	141,006.00	39,477.71	50,749.27	90,226.98	50,779.02	
	Less Restrictive Programs: Students w/ Disability						
1250		452,386.00	66,137.59	297,921.93	364,059.52	88,326.48	
1291	English Second Language Programs	4,679.00	281.55	1,114.04	1,395.59	3,283.41	
	TOTAL INSTRUCTION	2,755,130.00	413,967.81	1,814,154.66	2,228,122.47	527,007.53	80.87%
SUPPORT SERVICES							
2113	Social Work Services	4,963.00	940.71	4,261.54	5,202.25	(239.25)	
2114	Student Accounting Services	28,784.00	9,387.57	18,967.31	28,354.88	429.12	
2134	Nurse Services	12,000.00	5,119.40	4,800.00	9,919.40	2,080.60	
2142	Psychological Testing Services	50,200.00	-	2,109.00	2,109.00	48,091.00	
2152	Speech Pathology Services	50,450.00	-	-	-	50,450.00	
2160	Other Student Treatment Services	45,500.00	-	-	-	45,500.00	
	Service Direction, Student Support Services						
2190		83,946.00	19,383.76	57,012.39	76,396.15	7,549.85	
2210	Improvement of Instruction Services	-	-	-	-	-	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,288.00	1,044.36	3,132.97	4,177.33	110.67	
2240	Instructional Staff Development	26,000.00	333.36	-	333.36	25,666.64	
2310	Board of Education Services	159,731.00	20,436.55	9,490.05	29,926.60	129,804.40	

**GENERAL FUND**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

		<u>ACTUAL</u>				<u>BALANCE</u>	
		<u>Y-T-D</u>		<u>TOTAL</u>		<u>FAVORABLE/</u>	<u>--%--</u>
		<u>BUDGET</u>	<u>10/31/2025</u>	<u>ENCUMBERED</u>	<u>10/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	246,266.00	78,140.99	135,625.45	213,766.44	32,499.56	
2410	Office of the Principal Services	544,864.00	134,414.11	345,060.79	479,474.90	65,389.10	
2520	Fiscal Services	334,305.00	78,791.27	169,938.18	248,729.45	85,575.55	
2540	Operation and Maintenance of Plant Services	615,454.00	176,604.03	241,761.03	418,365.06	197,088.94	
2550	Student Transportation Services	1,017,695.00	213,284.99	514,744.93	728,029.92	289,665.08	
2660	Technology Services	93,751.00	36,521.56	28,536.47	65,058.03	28,692.97	
	<b>TOTAL SUPPORT SERVICES</b>	<b>3,319,447.00</b>	<b>774,402.66</b>	<b>1,535,440.11</b>	<b>2,309,842.77</b>	<b>1,009,604.23</b>	<b>69.59%</b>
<b>OTHER REQUIREMENTS</b>							
5200	Transfers of Funds						
5200 790	Food Service	100,000.00	-	73,639.97	73,639.97	26,360.03	
5200 792	Bus Fund	112,601.00	-	112,601.00	112,601.00	-	
5200 794	Capital Projects	200,000.00	-		-	200,000.00	
6110	Operating Contingency	500,000.00	-		-	500,000.00	
7000	Unappropriated Ending Fund Balance	4,967,217.00	-		-	4,967,217.00	
	<b>TOTAL OTHER REQUIREMENTS</b>	<b>5,879,818.00</b>	<b>-</b>	<b>186,240.97</b>	<b>186,240.97</b>	<b>5,693,577.03</b>	<b>3.17%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,954,395.00</b>	<b>\$ 1,188,370.47</b>	<b>\$ 3,535,835.74</b>	<b>\$ 4,724,206.21</b>	<b>\$ 7,230,188.79</b>	<b>39.52%</b>

**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			\$ 2,730.15	\$ -	1,219.85		\$ 3,950.00	\$ -	\$ 3,950.00	\$ 3,950.00	\$ -
203	Title I-A	9/30/2025	6,265.62	-	6,265.62	-		6,265.62	6,265.62		6,265.62	-
203	Title I-A	9/30/2026	50,057.00		-	50,057.00		50,057.00	580.15	3,400.00	3,980.15	46,657.00
203	Total Title I		56,322.62		6,265.62	50,057.00		56,322.62	6,845.77	3,400.00	10,245.77	46,076.85
205	Small Rural School Achievement (SRSA)	9/30/2026	31,898.00	-	-	31,898.00		31,898.00	591.62	5,915.92	6,507.54	25,390.46
207	Preemployment Transition Program	9/30/2025	20,217.93		20,217.93			20,217.93	20,217.93	-	20,217.93	-
206	Title III-A Immigrant Grant		-	-	-	-		-	-	-	-	-
208	E-Rate Funds			150.31	-			150.31	-	-	-	150.31
210	IDEA Part B 611	9/30/2026	3,322.18	-	3,322.18			3,322.18	3,322.18		3,322.18	-
210	IDEA Part B 611	9/30/2027	61,244.12		-	61,244.12		61,244.12	5,055.10	41,879.48	46,934.58	14,309.54
210	Total IDEA Part B 611		64,566.30		3,322.18	61,244.12		64,566.30	8,377.28	41,879.48	50,256.76	14,309.54
216	IDEA Part B 619 FFY24	9/30/2026	401.15		-	401.15		401.15	-	-	-	401.15
220	Title II-A - Teacher Quality 24-25	9/30/2025	6,082.89	-	6,082.89	-		6,082.89	6,082.89	-	6,082.89	-
220	Title II-A - Teacher Quality 25-26	9/30/2026	6,191.00	-		6,191.00		6,191.00	120.34		120.34	6,070.66
220	Title IV-A - Student Support and Academic Enrichment 24-25	9/30/2025	10,981.00	-	10,981.00	-		10,981.00	10,981.00		10,981.00	-
220	Title IV-A - Student Support and Academic Enrichment 25-26	9/30/2026	10,000.00		-	10,000.00		10,000.00		-	-	10,000.00
220	Title V- B REAP		33,254.89		17,063.89	16,191.00		33,254.89	17,184.23	-	17,184.23	16,070.66
227	Early Literacy Grant	3/31/2026	61,481.10	-	27,159.82	34,321.28		61,481.10	11,850.56	49,630.54	61,481.10	-
228	After School Programs	6/30/2025		-	-	-		-	-	-	-	-
226	Integrated Guidance Early Indicator Intervention	6/30/2026	\$ 699.00	\$ -	\$ -	\$ 699.00		\$ 699.00	\$ -	\$ -	\$ -	699.00
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2026	36,263.75	-	-	36,263.75		36,263.75	6,537.59	29,726.16	36,263.75	-
251	Student Investment Account - Y1	6/30/2026	329,307.09	-	131,948.03	197,359.06		329,307.09	58,846.14	220,818.83	279,664.97	49,642.12
252	High School Success M98 - Y1	6/30/2026	71,199.76		35,599.88	35,599.88		71,199.76	14,912.97	56,286.79	71,199.76	-
	Total Integrated Guidance		437,469.60		167,547.91	269,921.69	-	437,469.60	80,296.70	306,831.78	387,128.48	50,341.12
257	Baseball/Softball Program		-	3,706.92	-			3,706.92	-	-	-	3,706.92
256	Carl Perkins		3,979.47	-	-	3,979.47		3,979.47	3,979.47	-	3,979.47	-
259	Student Activity Funds		-	52,184.49	6,300.49			58,484.98	10,275.52	40.00	10,315.52	48,169.46
263	Outdoor School	6/30/2026	13,626.30	-	-	13,626.30		13,626.30	557.11	13,069.19	13,626.30	-

**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
290	Bus Replacement Fund		-	162,159.31	39,133.29		112,601.00	313,893.60	91,228.00	-	91,228.00	222,665.60
298	Nutrition Services Grants											
127	Fresh Fruit and Vegetable Program	9/30/2026	7,265.00	-	-	7,265.00		7,265.00	-	-	-	7,265.00
	Farm to CNP	6/30/2026	3,500.00		-	3,500.00		3,500.00	-	-	-	3,500.00
299	Nutrition Services		-	-	11,055.63	117,592.51	73,639.97	202,288.11	27,151.05	175,137.06	202,288.11	-
TOTAL				220,931.18	298,066.76	607,717.37	186,240.97	1,312,956.28	278,555.24	599,853.97	878,409.21	434,547.07



# Participation

<u>Month</u>	<u>Days</u> <u>Service</u>	<u>Eligible</u> <u>Students</u>	<u>Participation</u>		<u>Avg per Day</u>		<u>Participation Percentage</u>	
			<u>Breakfast</u>	<u>Lunch</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Breakfast</u>	<u>Lunch</u>
Aug								
Sept	15	169	1520	1486	101.33	99.07	60.0%	58.6%
Oct	18	172	1857	1913	103.17	106.28	60.0%	61.8%
Nov	13				0	-		
Dec	16				0	-		
Jan	16				0	-		
Feb	16				0	-		
Mar	14				0	-		
April	18				0	-		
May	12				0	-		
June	11				0	-		
Total/Average	33	170.5	3,377	3,399	102.33	103	60.0%	60.4%

**25-26 Financial Projection - Food Service Program**  
**As of October 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	\$ 1,900.00	\$ 189.15	\$ 670.62	\$ 859.77
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	-	895.00	\$ 895.00
299.0000.3299.000.000.121	State: Breakfast	2,700.00	-	2,331.85	2,331.85
299.0000.3299.000.000.122	State: Lunch	3,700.00	-	3,845.60	3,845.60
299.0000.4500.000.000.000	NSLP USDA Entitlement	9,700.00	-		\$ -
299.0000.4500.000.000.123	SNP: Breakfast	52,000.00	4,237.66	38,559.62	42,797.28
299.0000.4500.000.000.124	SNP: Lunch	73,201.00	6,628.82	62,289.82	68,918.64
299.0000.4500.000.000.124	Supply Chain				-
299.0000.4910.000.000.000	Federal Commodities	10,000.00	-	9,000.00	9,000.00
<b>Total Revenue</b>		\$ 153,201.00	\$ 11,055.63	\$ 117,592.51	\$ 128,648.14
<b>Expenditures</b>					
		<u>Budget</u>	<u>YTD</u>	<u>Encumbered</u>	<u>Total</u>
299.3100.0112.000.000.000	Classified Salaries	\$ 51,038.00	\$ 5,484.76	\$ 28,768.16	\$ 34,252.92
299.3100.0122.000.000.000	Substitutes - Classified	-	120.72	-	120.72
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	37.54	-	37.54
299.3100.0211.000.000.000	Employer Contrib PERS	13,853.00	1,065.06	6,339.07	7,404.13
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,134.00	257.26	1,531.17	1,788.43
299.3100.0220.000.000.000	Social Sec/Medicare	3,997.00	431.69	2,200.80	2,632.49
299.3100.0231.000.000.000	Worker's Compensation	1,207.00	136.99	689.64	826.63
299.3100.0232.000.000.000	Unemployment Compensation	2,576.00	-	-	-
299.3100.0233.000.000.000	PFMLI	209.00	22.58	115.10	137.68
299.3100.0242.000.000.000	Group Health Insurance	33,600.00	2,150.86	17,793.10	19,943.96
299.3100.0342.000.000.000	Travel, Out of District	-	1,486.43	-	1,486.43
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	288.00	-	288.00
299.3100.0410.000.000.000	Consumable Supplies and Materials	1,000.00	134.89	-	134.89
299.3100.0413.000.000.000	Freight for Commodities	-	562.50	-	562.50
299.3100.0450.000.000.000	FOOD	83,387.00	7,250.78	65,257.02	72,507.80
299.3100.0451.000.000.000	Federal Commodities	10,000.00	-	9,000.00	9,000.00
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	1,701.99	-	1,701.99
299.3100.0470.000.000.000	Computer Software (Meal Time)	-	1,192.00	-	1,192.00
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)	40,000.00	4,827.00	43,443.00	48,270.00
<b>Total Expenses</b>		253,201.00	27,151.05	175,137.06	202,288.11
<b>Net Profit/Loss</b>		(100,000.00)	(16,095.42)	(57,544.55)	(73,639.97)
<b>Other Income</b>					
299.0000.5200.000.000.000	Interfund Transfers	100,000.00	-	73,639.97	73,639.97
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
<b>Total Other Uses</b>		100,000.00	-	73,639.97	73,639.97
<b>Ending Fund Balance</b>		\$ -	\$ (16,095.42)	\$ 16,095.42	\$ -

299 - Food Service Program

Analysis per Meal

	Meals Served	Total	Costs per Meal	%
<u>State Reimb per meal</u>				
Adult Sales	202	\$ 859.77	\$ 4.26	
Breakfast	15,350	45,129.13	\$ 2.94	
Lunch	15,450	72,764.24	4.71	
Other Sources		\$ 895.00		
Federal Commodities		9,000.00		
<b>Total Revenue</b>	31,002	\$ 128,648.14	\$ 4.15	
Payroll Costs		\$ 67,144.50	\$ 2.17	33.2%
Food Costs		72,507.80	2.34	35.8%
Federal Commodities		9,000.00	0.29	4.4%
Fees		48,270.00	1.56	23.9%
Other		5,365.81	0.17	2.6%
<b>Total Costs</b>		\$ 202,288.11	\$ 6.53	100%
<b>Net Loss</b>		<b>\$ (73,639.97)</b>	<b>\$ (2.38)</b>	

**DEBT SERVICE**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

		<u>ACTUAL</u> Y-T-D			TOTAL	BALANCE FAVORABLE/  (UNFAVORABLE)	--%--  COMMITTED
		<u>BUDGET</u>	<u>10/31/2025</u>	<u>ENCUMBERED</u>	<u>10/31/2025</u>		
RESOURCES							
1111	CURRENT YEAR'S TAXES	\$ 97,760.00	\$ -	97,760.00	97,760.00	-	
1112	PRIOR YEAR'S TAXES	500.00	325.22	174.78	500.00	-	
1114	OTHER TAXES	-	1.16	-	1.16	1.16	
1190	INTEREST ON TAX COLLECTIONS	100.00	3.30	96.70	100.00	-	
1510	INTEREST EARNINGS	1,000.00	541.55		541.55	(458.45)	
5400	BEGINNING FUND BALANCE	30,261.00	34,838.36		34,838.36	4,577.36	
	TOTAL INSTRUCTION	129,621.00	35,709.59	98,031.48	133,741.07	4,120.07	
EXPENDITURES							
5110	Long-Term Debt Service						
5110 610	Redemption of Principal	40,000.00	-	40,000.00	40,000.00	-	
5110 621	Regular Interest	60,000.00	-	60,000.00	60,000.00	-	
7000	Unappropriated Ending Fund Balance	29,621.00	-	-	-	29,621.00	
	TOTAL EXPENDITURES	129,621.00	-	100,000.00	100,000.00	29,621.00	77.15%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 35,709.59	\$ (1,968.52)	\$ 33,741.07	\$ 33,741.07	

**CAPITAL PROJECTS (400)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

		<u>ACTUAL</u> Y-T-D			TOTAL	BALANCE FAVORABLE/	--%--
		<u>BUDGET</u>	<u>10/31/2025</u>	<u>ENCUMBERED</u>	<u>10/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ -	\$ 5,018.15		5,018.15	(5,018.15)	
5200	Transfer from General Fund	200,000.00	-		-	200,000.00	
5400	Beginning Fund Balance	780,000.00	376,601.00		376,601.00	403,399.00	
<b>TOTAL INSTRUCTION</b>		<b>980,000.00</b>	<b>381,619.15</b>	-	<b>381,619.15</b>	<b>598,380.85</b>	
<b>EXPENDITURES</b>							
4150	Building Improvement	980,000.00	149,792.98	-	149,792.98	830,207.02	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>980,000.00</b>	<b>149,792.98</b>	-	<b>149,792.98</b>	<b>830,207.02</b>	<b>15.28%</b>
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 231,826.17</b>	<b>\$ -</b>	<b>\$ 231,826.17</b>	<b>\$ 231,826.17</b>	

**BOND 2021 AND OSCIM GRANT (410)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

		<u>ACTUAL</u> Y-T-D			TOTAL	BALANCE FAVORABLE/ --%--	
		<u>BUDGET</u>	<u>10/31/2025</u>	<u>ENCUMBERED</u>	<u>10/31/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ -	\$ -		-	-	
5400	Beginning Fund Balance	60,000.00	50,935.61		50,935.61	(9,064.39)	
TOTAL INSTRUCTION		60,000.00	50,935.61	-	50,935.61	(9,064.39)	
EXPENDITURES							
4150	Building Improvement	60,000.00	50,935.61	-	50,935.61	9,064.39	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		60,000.00	50,935.61	-	50,935.61	9,064.39	84.89%
PROJECTED ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	

**SEISMIC REHABILITATION GRANT (430)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

		ACTUAL			BALANCE		
		Y-T-D		TOTAL	FAVORABLE/	--%--	
		BUDGET	10/31/2025	ENCUMBERED	10/31/2025	(UNFAVORABLE)	COMMITTED
RESOURCES							
1510	Interest Earnings	\$ -	\$ -		-	-	
3299	State Grant	2,000,000.00	887,049.00	964,896.00	1,851,945.00	(148,055.00)	
5400	Beginning Fund Balance	-	514,425.32		514,425.32	514,425.32	
TOTAL INSTRUCTION		2,000,000.00	1,401,474.32	964,896.00	2,366,370.32	366,370.32	
EXPENDITURES							
4150	Building Improvement	2,000,000.00	2,225,512.98	109,732.52	2,335,245.50	(335,245.50)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		2,000,000.00	2,225,512.98	109,732.52	2,335,245.50	(335,245.50)	116.76%
PROJECTED ENDING FUND BALANCE		\$ -	\$ (824,038.66)	\$ 855,163.48	\$ 31,124.82	\$ 31,124.82	

**INTERNAL SERVICES**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2025-26**  
**As of October 31, 2025**

**UNEMPLOYMENT RESERVE**

<b><u>UNEMPLOYMENT RESERVE</u></b>		<b>BUDGET</b>	<b>ACTUAL 10/31/2025</b>	<b>ENCUMBERED</b>	<b>TOTAL</b>	<b>FAVORABLE/ (UNFAVORABLE)</b>	<b>--%-- COMMITTED</b>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ 3,000.00	\$ 2,780.13		2,780.13	(219.87)	
1970	Services Provided Other Funds	87,192.00	-		-	(87,192.00)	
5400	Beginning Fund Balance	150,000.00	181,160.52		181,160.52	31,160.52	
	<b>TOTAL INSTRUCTION</b>	<b>240,192.00</b>	<b>183,940.65</b>	<b>-</b>	<b>183,940.65</b>	<b>(56,251.35)</b>	
<b>EXPENDITURES</b>							
2640	Unemployment	240,192.00	10,255.15	-	10,255.15	229,936.85	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>240,192.00</b>	<b>10,255.15</b>	<b>-</b>	<b>10,255.15</b>	<b>229,936.85</b>	
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 173,685.50</b>	<b>\$ -</b>	<b>\$ 173,685.50</b>	<b>\$ 173,685.50</b>	

**PERS RESERVE**

		<b>BUDGET</b>	<b>ACTUAL 10/31/2025</b>	<b>ENCUMBERED</b>	<b>TOTAL</b>	<b>FAVORABLE/ (UNFAVORABLE)</b>	<b>--%-- COMMITTED</b>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ 500.00	\$ 513.37		513.37	13.37	
1970	Services Provided Other Funds	-	-		-	-	
5400	Beginning Fund Balance	31,500.00	32,980.53		32,980.53	1,480.53	
	<b>TOTAL INSTRUCTION</b>	<b>32,000.00</b>	<b>33,493.90</b>	<b>-</b>	<b>33,493.90</b>	<b>1,493.90</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>\$ 32,000.00</b>	<b>\$ 33,493.90</b>	<b>\$ -</b>	<b>\$ 33,493.90</b>	<b>\$ 1,493.90</b>	