



Mid-Valley Special Education Cooperative

Year to Date Expense Overview - All Funds

January 2026

Instructional Expenses

\$7,505,563

45.43%

of Budget

Administration and Board Expenses

\$1,074,636

55.73%

of Budget

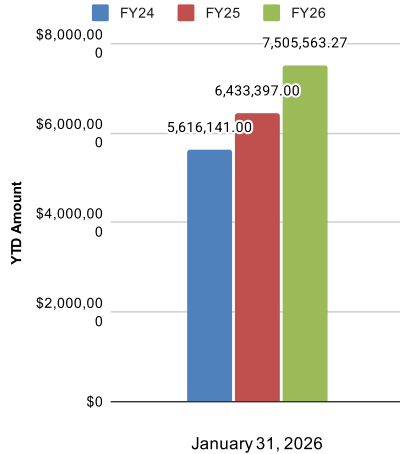
Operations & Maintenance Expenses

\$407,560

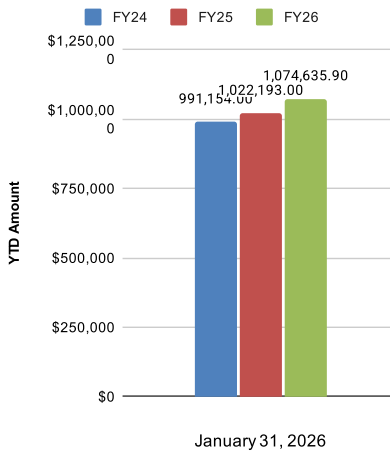
71.50%

of Budget

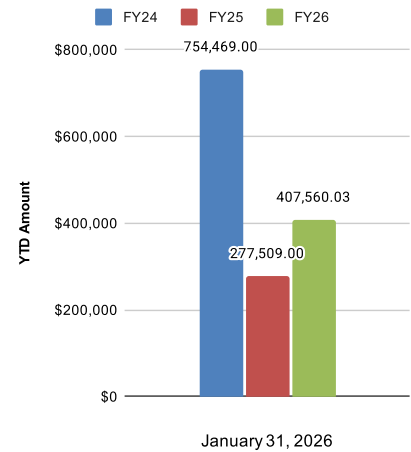
Instructional Expenses



Administrative and Board Expenses



Operations & Maintenance Expenses



	FY24 YTD		FY25 YTD		Amount Expended	Annual Budget	FY26 YTD	
	Amount Expended	% Annual Budget	Amount Expended	% Annual Budget			% Annual Budget	% Expended Encumbered
Instructional Expenses								
Programs	\$3,605,344	41.80%	\$4,233,608	42.93%	\$5,246,613	\$11,588,343	45.27%	82.90%
Student Support	\$1,443,226	46.63%	\$1,646,412	47.34%	\$1,709,292	\$3,965,323	43.11%	89.12%
Instructional Support	\$567,571	50.52%	\$553,377	59.33%	\$549,658	\$969,206	56.71%	99.72%
Total Instructional Expenses	\$5,616,141	43.73%	\$6,433,397	45.08%	\$7,505,563	\$16,522,871	45.43%	85.38%
Administration and Board Expenses								
Executive & General Administration	\$870,102	55.82%	\$898,357	54.76%	\$949,252	\$1,737,299	54.64%	87.59%
Board of Ed Services	\$121,052	85.32%	\$123,836	83.28%	\$125,384	\$191,152	65.59%	65.59%
Total Administration and Board Expenses	\$991,154	58.28%	\$1,022,193	57.13%	\$1,074,636	\$1,928,450	55.73%	85.41%
Operations & Maintenance Expenses	\$754,469	74.86%	\$277,509	90.95%	\$407,560	\$570,012	71.50%	99.05%
Total Expenses	\$6,259,782	32.71%	\$6,596,888	40.28%	\$8,987,759	\$19,021,333	47.25%	85.79%

Expense Insight:

As of January 31, 2026, total year-to-date expenditures remain below the proportional budget target, which is consistent with expectations for this stage of the fiscal year. Salary and benefit expenditures continue to reflect current staffing levels, with variances primarily attributable to position vacancies and payroll timing. Purchased services, supplies, and other operating expenditures are below budgeted levels, consistent with the seasonal nature of these costs and historical spending trends. Many of these expenditures are anticipated to increase later in the fiscal year as program activity progresses. Overall, expenditures remain within budgeted parameters, and no significant spending concerns have been identified at this time.

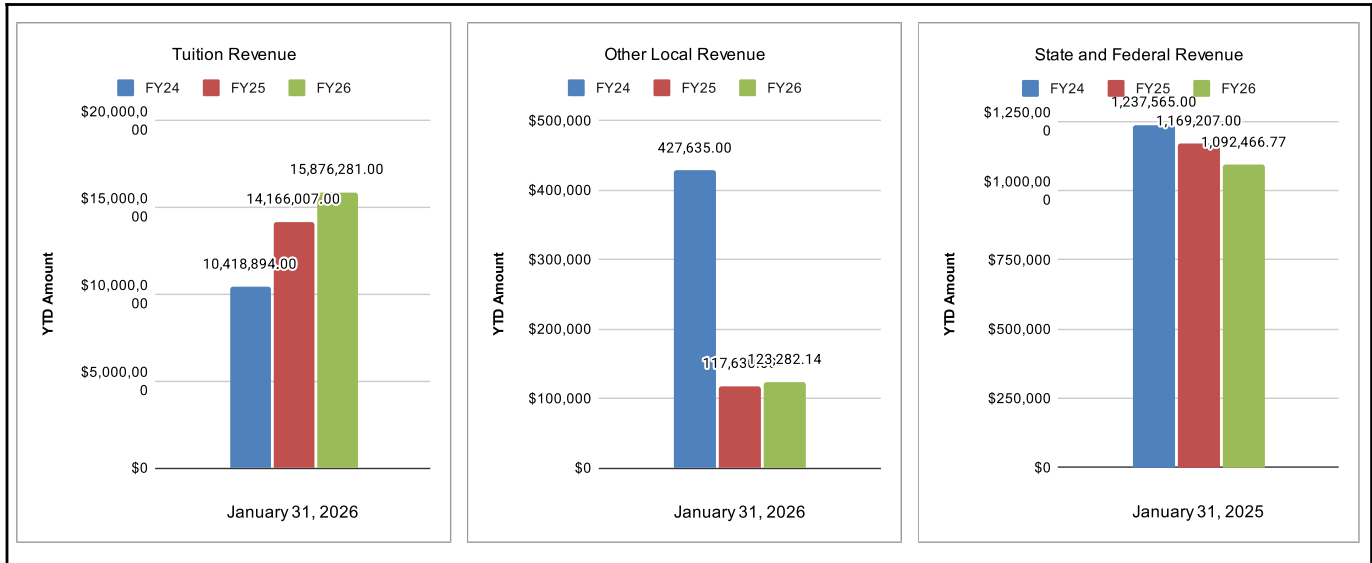


Mid-Valley Special Education Cooperative

Year to Date Revenue Overview - All Funds

January 2026

Tuition Revenue	Other Local Revenue	State and Federal Revenue
\$15,876,281	\$123,282	\$1,092,467
95.23%	161.15%	50.16%
of Budget	of Budget	of Budget



	FY24		FY25 YTD		FY26	FY26	FY26
	Amount	% Budget	Amount	% Budget	Amount	Budget	% Budget
Tuition							
District Tuition	\$9,963,177	71.56%	\$13,776,767	103.10%	\$15,421,260	\$15,387,959	100.22%
ESY Tuition	Grouped w/ Tuition		Grouped w/ Tuition		\$100,206	\$927,911	10.80%
O&M Fund Tuition	\$455,717	45.22%	\$389,240	123.52%	\$354,815	\$354,815	100.00%
Total Tuition	\$10,418,894	69.78%	\$14,166,007	103.57%	\$15,876,281	\$16,670,685	95.23%
Other Local Revenue							
Earnings on Investments	\$41,042	293.15%	\$117,130	390.43%	\$117,984	\$75,000	157.31%
All Other Local Revenue	\$386,593	254.34%	\$500	20.00%	\$5,298	\$1,500	353.21%
Total Other Local Revenue	\$427,635	257.61%	\$117,630	361.94%	\$123,282	\$76,500	161.15%
State and Federal Revenue							
EBF	Grouped w/ State		Grouped w/ State		\$528,636	\$969,170	54.55%
ALOP	\$293,286	45.37%	\$279,234	43.19%	\$298,878	\$646,489	46.23%
Safe Schools	\$0	0.00%	\$0	0.00%	\$151,691	\$225,131	67.38%
Other State Revenue	\$673,932	64.92%	\$681,006	56.93%	\$1,216	\$2,000	60.78%
Federal Revenue	\$270,347	27.43%	\$208,967	56.02%	\$112,046	\$335,000	33.45%
Total State and Federal Revenue	\$1,237,565	46.35%	\$1,169,207	52.77%	\$1,092,467	\$2,177,790	50.16%
Total Revenue	\$12,084,094	63.96%	\$15,452,844	86.90%	\$17,092,030	\$18,924,975	90.31%

Revenue Insight:

As of January 31, 2026, total year-to-date revenues are approximately in line with budget expectations for this point in the fiscal year. Tuition revenue, the Cooperative's primary revenue source, continues to track consistently with adopted budget assumptions. Variances noted are primarily related to the timing of billings and collections and are consistent with prior-year patterns. State revenue sources, including ALOP and other categorical revenues, remain generally on pace with budget, with timing of payments continuing to be the primary factor impacting year-to-date totals. Other local revenues and interest earnings remain minimal and consistent with projections. Overall, revenue performance remains stable, and no concerns have been identified related to cash flow or revenue realization at this time.