



# Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

**District Office**  
**45525 HWY 101**  
**Sixes, OR 97476**

**District Mailing Address**  
**P.O. Box 8**  
**Port Orford, OR 97465**

## Business Office School Board Report – February 23, 2026

“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 January 2026, the fiscal office worked getting 2025 W-2's and 1099's out to Employees and vendors. We are finalizing the 2024-25 fiscal audit and is working on the 2026-27 budget process and planning.

In the month of January 2026, the district processed the following significant transactions:

### REVENUES:

- \$12,498.56 – in Interest Revenue
- \$180,914.00 – State School Fund Payment
- \$68,725.36 – Received in Misc. Revenues (including Grant Reimbursements)
- \$6,066.95 – in County Tax Payments

### EXPEDITURES:

- Payroll –
  - \$269,415.02 in Gross Payroll
  - \$194,946.10 in Payroll Expenses (Taxes and Employer Paid Benefits)
- Accounts Payable –
  - \$11,882.00 – SUMMIT 17 SOLUTIONS – Security Cameras and Licensing.
  - \$6,000.00 – FOLEY CONSTRUCTION FENCING COMPANY – Down Payment for Orchard Fencing.
  - \$4,800.00 – OSBA – OSBA Annual Conference.
  - \$3,081.00 – ACCELLUS EDUCATIONAL SERVICES – Online classes for PHS and Family Academy.

Estimated General Fund Ending Fund Balance for 2025-26 is currently at \$963,908.56.

<b>General Fund (100)</b>	<b>Appropriations</b>	<b>YTD</b>	<b>Encumbrances</b>	<b>Totals</b>	<b>Resolutions</b>	<b>(Over)/Under Budget</b>
1000 Instruction	\$ 3,071,962.08	\$ 1,162,009.64	\$ 1,566,798.87	\$ 2,728,808.51	\$ -	\$ 343,153.57
2000 Support Services	\$ 2,862,851.95	\$ 1,585,336.87	\$ 1,083,596.73	\$ 2,668,933.60	\$ -	\$ 193,918.35
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Building Acquisition	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Reserved for Next Year	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
Sub Total	\$ 6,219,814.03	\$ 2,747,346.51	\$ 2,650,395.60	\$ 5,397,742.11	\$ -	\$ 822,071.92
<b>Special Revenue Funds (200)</b>						
1000 Instruction	\$ 985,516.94	\$ 426,163.37	\$ 465,102.85	\$ 891,266.22	\$ -	\$ 94,250.72
2000 Support Services	\$ 285,321.95	\$ 47,017.26	\$ 117,496.52	\$ 164,513.78	\$ -	\$ 120,808.17
3000 Community Services	\$ 193,500.00	\$ 114,663.68	\$ 133,706.29	\$ 248,369.97	\$ -	\$ (54,869.97)
4000 Facility Acquisition	\$ 150,603.36	\$ 161,780.22	\$ 25,828.55	\$ 187,608.77	\$ -	\$ (37,005.41)
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Reserved for Next Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 1,614,942.25	\$ 749,624.53	\$ 742,134.21	\$ 1,491,758.74	\$ -	\$ 123,183.51
<b>PERS Bond Debt Service (302, 303, 304)</b>						
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Facilities (400)</b>						
1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Facilities Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Appropriations</b>	\$ 7,834,756.28	\$ 3,496,971.04	\$ 3,392,529.81	\$ 6,889,500.85	\$ -	\$ 945,255.43
<b>Total Unappropriated</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 7,834,756.28	\$ 3,496,971.04	\$ 3,392,529.81	\$ 6,889,500.85	\$ -	\$ 945,255.43

FUND 100		Fiscal Year: 2025-26 REVENUE FUND 100-101		Cur Yr BUDGET	Received As of 01/31/2026	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 1/31/2026	1111	CURRENT YEARS TAXES	\$ 2,287,058.00	\$ 2,007,210.87	\$ 279,847.13	\$ 2,287,058.00	100.00%	87.8%	
	1112	PRIOR YEAR'S TAXES	\$ 28,000.00	\$ 17,572.99	\$ 10,427.01	\$ 28,000.00	100.00%	62.8%	
	1113	COUNTY TAX SALES BACK TAX	\$ 22,000.00	\$ 24,688.28	\$ -	\$ -	100.00%	112.2%	
	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	\$ 55,904.39	\$ 44,095.61	\$ 100,000.00	100.00%	55.9%	
	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	\$ 1,344.00	\$ 45,656.00	\$ 47,000.00	100.00%	2.9%	
	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	\$ 1,268,383.00	\$ 935,023.03	\$ 2,203,406.03	100.00%	57.6%	
	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	\$ -	\$ 20.00	\$ -	\$ -	100.00%		
	5400	BEGINNING FUND BALANCE	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	100.00%	0.0%	
		<b>Total Sub Total Revenue</b>	<b>\$ 6,219,814.03</b>	<b>\$ 3,484,931.09</b>	<b>\$ 2,830,124.30</b>	<b>\$ 6,290,347.11</b>	<b>101%</b>		
		Additional Beg. Fund Balance	\$ -	\$ -	\$ -	\$ -			
		<b>Total Revenue</b>	<b>\$ 6,219,814.03</b>	<b>\$ 3,484,931.09</b>	<b>\$ 2,830,124.30</b>	<b>\$ 6,290,347.11</b>	<b>101%</b>	<b>56%</b>	
		Control	\$ -	\$ -	\$ -	\$ -			

Fiscal Year: 2025-26		Cur Yr	Expended		Proj Exp	Cur Exp	
EXPENDITURES		BUDGET	As of 01/31/2026	Encumbered	Total	%	
100'S	SALARIES	\$ 2,694,799.31	\$ 1,247,580.04	\$ 1,296,288.49	\$ 2,543,868.53	100%	46%
200'S	PAYROLL BENEFITS	\$ 2,153,638.13	\$ 833,391.20	\$ 945,604.64	\$ 1,778,995.84	100%	39%
300'S	PROFESSIONAL. SERVICES	\$ 572,650.00	\$ 320,221.90	\$ 224,090.78	\$ 544,312.68	100%	56%
400'S	SUPPLIES	\$ 318,626.59	\$ 156,997.11	\$ 105,931.58	\$ 262,928.69	100%	49%
500'S	CAPITAL OUTLAY	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%
600'S	OTHER	\$ 180,100.00	\$ 189,156.26	\$ 7,176.55	\$ 196,332.81	100%	105%
700'S	TRANSFERS	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%
800'S	CONTINGENCY	\$ 250,000.00	\$ -	\$ -	\$ -	100%	0%
	<b>Total Expenditures</b>	<b>\$ 6,219,814.03</b>	<b>\$ 2,747,346.51</b>	<b>\$ 2,579,092.04</b>	<b>\$ 5,326,438.55</b>	<b>85.64%</b>	<b>44.17%</b>
	Control	\$ -	\$ -	\$ -	\$ -		

Estimated Ending Fund Balance as of 01/31/2026 \$ 963,908.56

