



## Mid-Valley Special Education Cooperative

### Year to Date Expense Overview - All Funds

#### September 2025

#### Instructional Expenses

**\$2,166,604**

**13.11%**

**of Budget**

#### Administration and Board Expenses

**\$550,223**

**28.53%**

**of Budget**

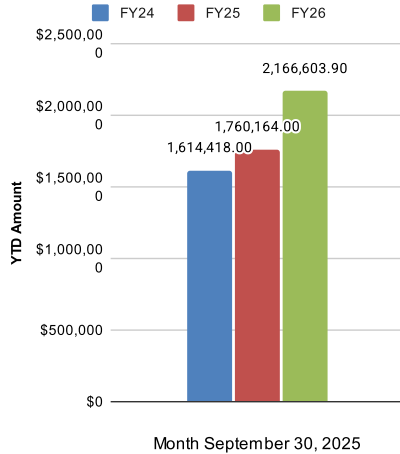
#### Operations & Maintenance Expenses

**\$327,428**

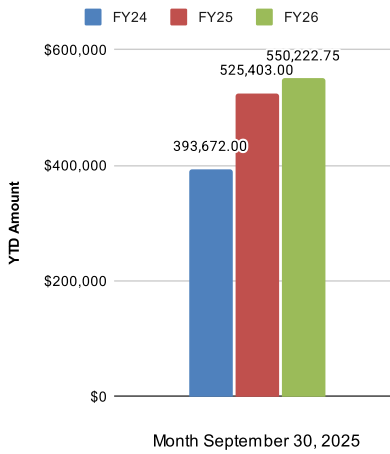
**57.44%**

**of Budget**

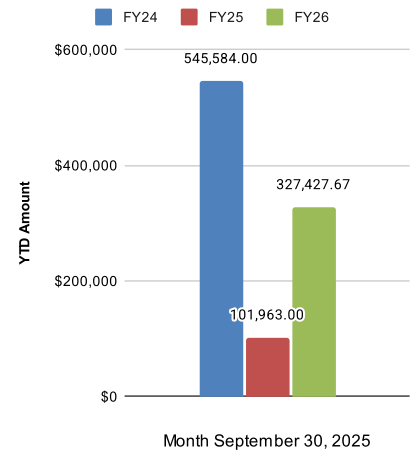
Instructional Expenses



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	\$1,009,470	11.70%	\$1,116,256	11.32%	\$1,507,537	\$11,588,343	13.01%	74.82%
Student Support	\$372,131	8.53%	\$438,242	12.64%	\$468,278	\$3,965,323	11.81%	86.06%
Instructional Support	\$232,817	20.72%	\$205,666	22.05%	\$190,788	\$969,206	19.69%	89.03%
Total Instructional Expenses	\$1,614,418	11.44%	\$1,760,164	12.34%	\$2,166,604	\$16,522,871	13.11%	78.35%
Administration and Board Expenses								
Executive & General Administration	\$292,702	18.78%	\$418,342	25.50%	\$439,236	\$1,737,299	25.28%	84.07%
Board of Ed Services	\$100,970	71.16%	\$107,061	72.00%	\$110,987	\$191,152	58.06%	58.06%
Total Administration and Board Expenses	\$393,672	23.15%	\$525,403	29.36%	\$550,223	\$1,928,450	28.53%	81.49%
Operations & Maintenance Expenses	\$545,584	54.14%	\$101,963	32.35%	\$327,428	\$570,012	57.44%	84.91%
Total Expenses	\$2,553,674	8.06%	\$2,387,530	6.90%	\$3,044,254	\$19,021,333	16.00%	78.87%

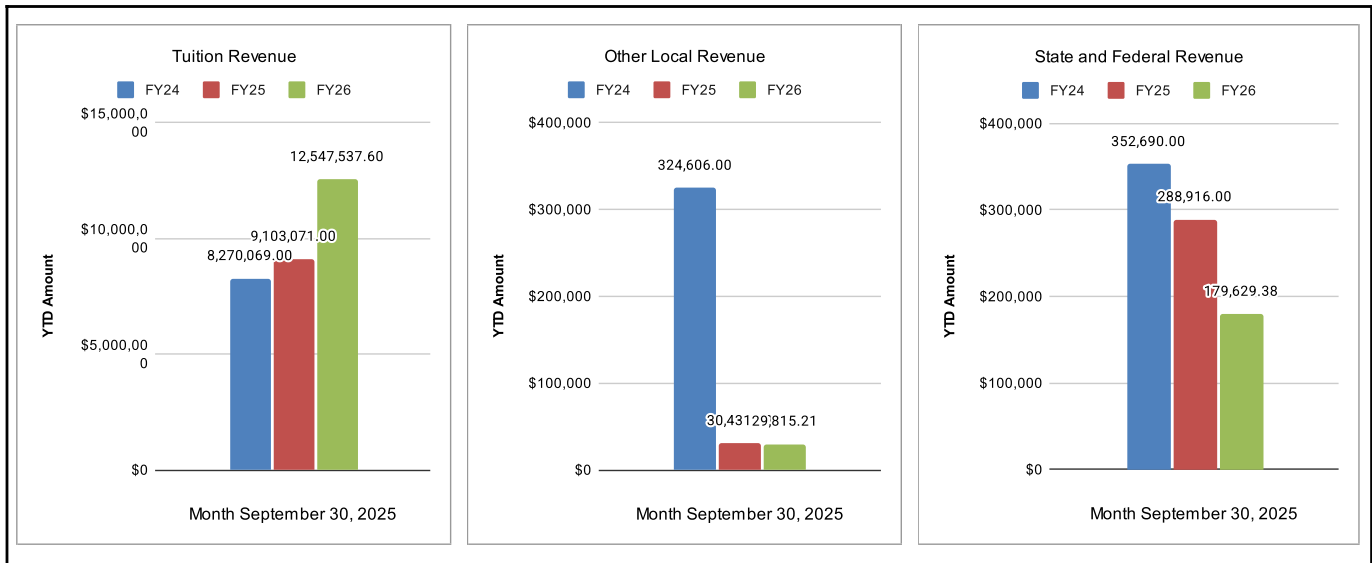
#### Expense Insight:

As of September 30, 2025, total year-to-date (YTD) expenditures stand at \$3.04 million, representing 16% of the FY26 budget. Within this, program costs account for the largest portion at \$1.51 million. High encumbrance rates (75–89%) suggest that much of the instructional budget is already committed for FY26. Operations & Maintenance Expenses stand at \$327k (57.4% of budget). This category is significantly front-loaded due to the Mades-Johnstone playground project, which accounts for the bulk of early FY26 spending. Spending is aligned with planned commitments and reflects deliberate early investment in instructional programs and facility improvements. Going forward, close monitoring will be essential to ensure budget balance.



## Mid-Valley Special Education Cooperative Year to Date Revenue Overview - All Funds September 2025

Tuition Revenue	Other Local Revenue	State and Federal Revenue
<b>\$12,547,538</b>	<b>\$29,815</b>	<b>\$179,629</b>
<b>75.27%</b>	<b>38.97%</b>	<b>8.25%</b>
<b>of Budget</b>	<b>of Budget</b>	<b>of Budget</b>



	FY24		FY25 YTD		FY26	FY26	FY26
	Amount	% Budget	Amount	% Budget	Amount	Budget	% Budget
<b>Tuition</b>							
District Tuition	\$7,806,720	55.84%	\$8,683,900	62.61%	\$12,448,729	\$15,387,959	80.90%
ESY Tuition	\$7,632	54.51%	\$29,931	99.77%	\$98,809	\$927,911	10.65%
O&M Fund Tuition	\$455,717	45.22%	\$389,240	123.52%	\$0	\$354,815	0.00%
<b>Total Tuition</b>	<b>\$8,270,069</b>	<b>55.18%</b>	<b>\$9,103,071</b>	<b>64.17%</b>	<b>\$12,547,538</b>	<b>\$16,670,685</b>	<b>75.27%</b>
<b>Other Local Revenue</b>							
Earnings on Investments	\$7,632	54.51%	\$29,931	99.77%	\$28,124	\$75,000	37.50%
All Other Local Revenue	\$316,974	208.54%	\$500	20.00%	\$1,692	\$1,500	112.78%
<b>Total Other Local Revenue</b>	<b>\$324,606</b>	<b>195.55%</b>	<b>\$30,431</b>	<b>93.63%</b>	<b>\$29,815</b>	<b>\$76,500</b>	<b>38.97%</b>
<b>State and Federal Revenue</b>							
EBF	\$88,106	8.49%	\$88,106	7.36%	\$88,106	\$969,170	9.09%
ALOP	\$58,657	9.07%	\$0	0.00%	\$59,776	\$646,489	9.25%
Safe Schools	\$0	0.00%	\$0	0.00%	\$0	\$225,131	0.00%
Other State Revenue	\$176,212	16.97%	\$132,159	11.05%	\$0	\$2,000	0.00%
Federal Revenue	\$29,715	3.01%	\$68,651	18.40%	\$31,748	\$335,000	9.48%
<b>Total State and Federal Revenue</b>	<b>\$352,690</b>	<b>17.42%</b>	<b>\$288,916</b>	<b>18.40%</b>	<b>\$179,629</b>	<b>\$2,177,790</b>	<b>8.25%</b>
<b>Total Revenue</b>	<b>\$8,947,365</b>	<b>28.47%</b>	<b>\$9,422,418</b>	<b>54.39%</b>	<b>\$12,756,982</b>	<b>\$18,924,975</b>	<b>67.41%</b>

### Revenue Insight:

As of September 30, 2025, total year-to-date (YTD) revenues stand at \$12.76 million, representing 67.4% of the FY26 budget. Tuition Revenue remains the primary driver of performance, reaching \$12.55 million (75.3% of budget). State funding such as Evidence-Based Funding (EBF) and Alternative Learning Opportunities (ALOP) have begun disbursements but at just ~9% of annual allocations. The Cooperative is well-positioned for FY26, but reliance on the timely flow of state and federal funds remains a key consideration as the fiscal year progresses.