

Financial Summary – November 30, 2024

General Fund Resources

- State School Support – As with last month, the financial statements reflect projected figures for 23-24 and 24-25 using final attendance figures and transportation mileage and expenses for 23-24, and projected figures based on first quarter ADM for 24-25. It is estimated the district will owe \$6,000 for 24-25 and the state payments for 24-25 will be reduced by \$670,000 compared to initial payments and \$434,601 compared to budget. The final allocation for 23-24 will not be made until May 25; however, the ODE will adjust the 24-25 figures in January based on the 2nd quarter figures.
- Property taxes – the statements reflect tax turnover through November 30. 80% of the current levy has been received.
- 1510 - Earnings on investments – The earnings rate with the Local Government Investment Pool (LGIP) is 4.99%. The district presently is earning \$30,000 per month but this will be declining as the district uses beginning cash to maintain programs.
- No changes in the other revenues.

General Fund Expenditures

- All salaries and benefits have been encumbered, as well as projections for substitutes and additional salaries are included in the financial statements. The substitute and additional salaries are based on the average for September through November and annualized through June.
- The district received preliminary figures for cost of service paid to Linn Benton Lincoln ESD beyond the funding allocation to the district, which is estimated at \$63,188. Those costs are reflected in Support Services (2142,2152, and 2160).
- Function 2113 – Social Work Services – represents salary and benefits expenditures that are reimbursed by the Pre School-Program.

Special Revenue

Changes

- 252 – High School Success M98 – Yr 2 – The allocation has been increased from \$86,437 to \$98,065/
- 272 – TAP Grant – Seismic – all work has been completed. The vendor is completing the final report for the ODE, as well as the final invoice. Once received, the district will be reimbursed the \$25,000 from the ODE.
- No additional changes compared to the October financial statements.

Food Service Program

- Included are the financial statements, student participation, and per meal breakdown through 11/30/24. The attached statement reflects the participation by month, with the annual participation at 67.4% of the students are participating in the breakfast program; 64.6% in the lunch program.
- The projected transfer from the General Fund will be approximately \$62,553. The average cost per meal is \$5.75 while reimbursement is \$3.94.

Debt Service

- As with the General Fund, 80% of the levy has been received.
- The 1st interest payment was made in October, with the 2nd interest payment and principal payment made in April.

Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP. Expenditures are the replacement of the windows and architectural services for the kitchen. Currently, the fund has a projected balance of \$273,262.
- 410 - Bond 2021 and OSCIM Grant – The district will be receiving the final invoice for the HVAC upgrade in December and make the final claim on the OSCIM grant.
- 430 – Seismic Rehabilitation – represents approved service contracts. The district has submitted the 1st and 2nd claim to the Oregon Business Development Department. Per the grant, claims will be made after each month's end. The 1st claim payment has been processed by Oregon Business Development and will be received this week.

Unemployment Reserve

- The 1st quarter unemployment invoice totaled \$2,818. However, the new law has just been implemented.
- The current balance to cover future claims is \$118,452.

GENERAL FUND
STATEMENT OF RESOURCES
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024

<u>LINE</u>	<u>SOURCE</u>	<u>BUDGET</u>	<u>Y-T-D 11/30/2024</u>	<u>PROJECTED</u>	<u>TOTAL 11/30/2024</u>	<u>BALANCE OVER/(UNDER)</u>	
STATE SCHOOL SUPPORT FORMULA							
1	1111	CURRENT YEAR'S TAXES	\$ 528,200.00	\$ 424,467.51	99,732.49	\$ 524,200.00	\$ (4,000.00)
2	1112	PRIOR YEAR'S TAXES	1,000.00	3,312.95	1,687.05	5,000.00	4,000.00
3	1114	OTHER TAXES	-	3.45	-	3.45	3.45
4	1190	INTEREST ON TAX COLLECTIONS	800.00	195.79	604.21	800.00	-
5	2101	COUNTY SCHOOL FUND	-	-	-	-	-
6	3103	COMMON SCHOOL FUND	41,205.00	-	41,275.96	41,275.96	70.96
7	3101	STATE SCHOOL SUPPORT FUND	4,527,702.00	2,381,055.00	1,711,971.04	4,093,026.04	(434,675.96)
8	4801	FEDERAL FOREST FEES	-	-	-	-	-
9		TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)	5,098,907.00	2,809,034.70	1,855,270.75	4,664,305.45	(434,601.55)
STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)							
10		STATE SCHOOL SUPPORT FUND 23-24		-	(5,866.00)	(5,866.00)	(5,866.00)
11		HIGH COST GRANT				-	-
12		TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)	-	-	(5,866.00)	(5,866.00)	(5,866.00)
13		TOTAL SSSF SOURCES (Line 9 + Line 12)	5,098,907.00	2,809,034.70	1,849,404.75	4,658,439.45	(440,467.55)
NON STATE SCHOOL SUPPORT FORMULA SOURCES							
LOCAL SOURCES							
14	1510	EARNINGS ON INVESTMENTS	50,000.00	170,269.42	79,730.58	250,000.00	200,000.00
15	1710	ADMISSIONS - GATE FEES	7,500.00	2,117.00	7,500.00	9,617.00	2,117.00
16	1760	FUND RAISING	-	-	-	-	-
17	1910	RENTAL INCOME	3,600.00	1,920.00	1,680.00	3,600.00	-
18	1943	SERVICES PROVIDED CHARTER SCHOOLS	72,198.00	15,250.37	56,947.63	72,198.00	-
19	1960	RECOVER PRIOR YEAR'S EXPENDITURES	-	-	-	-	-
20	1920	DONATIONS	-	-	-	-	-
21	1980	FEES CHARGED OTHER GRANTS	-	-	-	-	-
22	1990	MISCELLANEOUS REVENUE	24,800.00	8,673.92		8,673.92	(16,126.08)
23		TOTAL LOCAL SOURCES (Line 14 - Line 22)	158,098.00	198,230.71	145,858.21	344,088.92	185,990.92
OTHER SOURCES							
24	2102	REVENUE THROUGH ESD	7,600.00	-	7,600.00	7,600.00	-
25	2199	OTHER INTERMEDIATE SOURCES	-	-	-	-	-
26	3203	SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
27	5300	INSURANCE REIMBURSEMENT	-	-	-	-	-
28	5400	BEGINNING CASH	6,700,000.00	6,713,839.00		6,713,839.00	13,839.00
29		TOTAL OTHER SOURCES (Line 24 - Line 28)	6,707,600.00	6,713,839.00	7,600.00	6,721,439.00	13,839.00
30		TOTAL NON SSSF SOURCES (Line 23 + Line 29)	6,865,698.00	6,912,069.71	153,458.21	7,065,527.92	199,829.92
31		TOTAL RESOURCES (Line 13 + Line 30)	\$ 11,964,605.00	\$ 9,721,104.41	\$ 2,002,862.96	\$ 11,723,967.37	\$ (240,637.63)

**GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024**

		<u>BUDGET</u>	<u>ACTUAL Y-T-D</u>		<u>TOTAL</u>	<u>BALANCE FAVORABLE/ (UNFAVORABLE)</u>	<u>--%-- COMMITTED</u>
			<u>11/30/2024</u>	<u>ENCUMBERED</u>	<u>11/30/2024</u>		
INSTRUCTION							
1111	Elementary, K-5	\$ 1,336,914.00	\$ 293,409.11	\$ 877,518.61	\$ 1,170,927.72	\$ 165,986.28	
1113	Elementary Extra-curricular	3,864.00	-	2,856.67	2,856.67	1,007.33	
1121	Middle/Junior High Programs	271,397.00	68,407.24	196,028.48	264,435.72	6,961.28	
1122	Middle/Junior High School Extra-curricular	36,686.00	16,180.85	12,356.37	28,537.22	8,148.78	
1131	High School Programs	390,968.00	101,916.43	275,284.33	377,200.76	13,767.24	
1132	High School Extra-curricular	149,995.00	45,177.81	48,032.78	93,210.59	56,784.41	
1250	Less Restrictive Programs: Students w/ Disability	636,673.00	91,595.47	223,001.32	314,596.79	322,076.21	
1291	English Second Language Programs	8,359.00	430.62	999.86	1,430.48	6,928.52	
TOTAL INSTRUCTION		2,834,856.00	617,117.53	1,636,078.42	2,253,195.95	581,660.05	79.48%
SUPPORT SERVICES							
2113	Social Work Services	-	1,280.40	4,034.06	5,314.46	(5,314.46)	
2114	Student Accounting Services	28,801.00	12,198.99	17,386.86	29,585.85	(784.85)	
2134	Nurse Services	12,000.00	4,578.24	4,563.00	9,141.24	2,858.76	
2142	Psychological Testing Services	50,200.00	-	13,425.00	13,425.00	36,775.00	
2152	Speech Pathology Services	65,900.00	-	26,908.00	26,908.00	38,992.00	
2160	Other Student Treatment Services	39,500.00	-	22,855.00	22,855.00	16,645.00	
2190	Service Direction, Student Support Services	82,526.00	19,362.96	38,875.47	58,238.43	24,287.57	
2210	Improvement of Instruction Services	-	154.96	-	154.96	(154.96)	
2222	Library/Media Center	1,250.00	-	-	-	1,250.00	
2230	Assessment and Testing	4,368.00	1,436.04	2,856.39	4,292.43	75.57	
2240	Instructional Staff Development	26,000.00	123.60	-	123.60	25,876.40	
2310	Board of Education Services	161,200.00	21,899.95	26,995.20	48,895.15	112,304.85	

**GENERAL FUND
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024**

			<u>ACTUAL</u>			BALANCE	
			Y-T-D		TOTAL	FAVORABLE/	--%--
		<u>BUDGET</u>	<u>11/30/2024</u>	<u>ENCUMBERED</u>	<u>11/30/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	266,441.00	105,779.41	119,608.09	225,387.50	41,053.50	
2410	Office of the Principal Services	502,660.00	144,617.55	303,647.86	448,265.41	54,394.59	
2520	Fiscal Services	355,450.00	97,615.92	142,763.42	240,379.34	115,070.66	
2540	Operation and Maintenance of Plant Services	609,241.00	210,901.20	176,626.06	387,527.26	221,713.74	
2550	Student Transportation Services	1,009,576.00	294,788.38	470,053.51	764,841.89	244,734.11	
2660	Technology Services	117,316.00	20,750.34	20,540.02	41,290.36	76,025.64	
2700	Supplemental Retirement Program	-	-	-	-	-	
TOTAL SUPPORT SERVICES		3,332,429.00	935,487.94	1,391,137.94	2,326,625.88	1,005,803.12	69.82%
OTHER REQUIREMENTS							
5200	Transfers of Funds						
5200 790	Food Service	123,405.00	-	62,552.63	62,552.63	60,852.37	
5200 792	Bus Fund	140,002.00	-	140,002.00	140,002.00	-	
5200 794	Capital Projects	700,000.00	-	-	-	700,000.00	
6110	Operating Contingency	500,000.00	-	-	-	500,000.00	
7000	Unappropriated Ending Fund Balance	4,333,913.00	-	-	-	4,333,913.00	
TOTAL OTHER REQUIREMENTS		5,797,320.00	-	202,554.63	202,554.63	5,594,765.37	3.49%
TOTAL EXPENDITURES		\$ 11,964,605.00	\$ 1,552,605.47	\$ 3,229,770.99	\$ 4,782,376.46	\$ 7,182,228.54	39.97%
PROJECTED ENDING FUND BALANCE		\$ -			\$ 6,941,590.91	\$ 6,941,590.91	

**SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS**

			REVENUE						EXPENDITURES			
#	Fund Title	End Date	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
200	Donations			\$ 3,132.95	\$ -	-		\$ 3,132.95	\$ 358.81	\$ 500.00	\$ 858.81	\$ 2,274.14
203	Title I-A	9/30/2024	10,797.33	-		10,797.33		10,797.33	10,797.33		10,797.33	
203	Title I-A	9/30/2025	50,857.00		6,784.74	44,072.26		50,857.00	14,466.90	29,328.53	43,795.43	
203	Total Title I		61,654.33		6,784.74	54,869.59		61,654.33	25,264.23	29,328.53	54,592.76	7,061.57
205	Small Rural School Achievement (SRSA)	9/30/2025	54,607.00	-	39,954.58	14,652.42		54,607.00	44,354.58	-	44,354.58	10,252.42
207	Youth Transition Program	9/15/2024	4,972.97	-	4,972.97	-		4,972.97	4,972.97	-	4,972.97	-
207	Preemployment Transition Program	6/30/2025	40,000.00		5,475.00	34,525.00		40,000.00	1,499.94	-	1,499.94	38,500.06
208	E-Rate			26,354.88	-	-		26,354.88	26,204.57	-	26,204.57	150.31
210	IDEA Part B 611	9/30/2024	18,267.60	-		18,267.60		18,267.60	12,767.37	5,500.23	18,267.60	-
210	IDEA Part B 611	9/30/2026	59,957.87		-	59,957.87		59,957.87	6,058.94	53,898.93	59,957.87	-
210	Total IDEA Part B 611		78,225.47		-	78,225.47		78,225.47	18,826.31	59,399.16	78,225.47	-
	IDEA Part B, Section 619 PassThru 2022-23	9/30/2025	3,119.00		-	3,119.00		3,119.00	-	-	-	-
216	Total IDEA Part B 619		3,119.00		-	3,119.00		3,119.00	-	-	-	3,119.00
220	Title II-A - Teacher Quality 23-24	9/30/2024	5,305.66	-	5,305.66	-		5,305.66	5,305.66	-	5,305.66	-
220	Title II-A - Teacher Quality 23-24	9/30/2025	7,236.00		-	7,236.00		7,236.00	1,153.11	-	1,153.11	6,082.89
220	Title IV-A - Student Support and Academic Enrichment 23-24	9/30/2024	10,000.00	-	10,000.00	-		10,000.00	10,000.00	-	10,000.00	-
220	Title IV-A - Student Support and Academic Enrichment 23-24	9/30/2025	10,981.00		-	10,981.00		10,981.00	-	-	-	10,981.00
220	Title V- B REAP		33,522.66		15,305.66	18,217.00		33,522.66	16,458.77	-	16,458.77	17,063.89
227	Early Literacy Grant	6/30/2025	59,749.82	-	-	59,749.82		59,749.82	14,759.48	40,255.17	55,014.65	4,735.17
228	After School Programs	6/30/2025	3,000.00	-	3,000.00	-		3,000.00	-	-	-	3,000.00
232	ESSER ESSER III	9/30/2024	91,992.21	-	91,992.21	-		91,992.21	91,992.21	-	91,992.21	-
226	Integrated Guidance Early Indicator Intervention	6/30/2025	\$ 806.31	\$ -	\$ -	\$ 806.31		\$ 806.31	\$ 107.33	\$ -	\$ 107.33	
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2025	51,290.93	-	-	51,290.93		51,290.93	13,372.29	35,946.68	49,318.97	1,971.96
251	Student Investment Account - Y1	9/30/2024	152,036.58	-	152,036.58	-		152,036.58	152,036.58	-	152,036.58	-
251	Student Investment Account - Y2	6/30/2025	518,906.68	-	129,726.67	389,180.01		518,906.68	114,766.41	347,104.87	461,871.28	57,035.40
252	High School Success M98 - Y1	8/31/2025	581.94	-	581.94	-		581.94	581.94	-	581.94	-
252	High School Success M98 - Y2	6/30/2025	98,065.21	-	581.94	97,483.27		98,065.21	13,242.86	54,666.04	67,908.90	30,156.31
	Total Integrated Guidance		821,687.65		282,345.19	539,342.46	-	821,687.65	294,107.41	437,717.59	731,825.00	89,862.65
257	Baseball/Softball Program		-	3,706.92	-	-		3,706.92	-	-	-	3,706.92
256	Carl Perkins		6,234.08	-	4,415.53	1,818.55		6,234.08	6,234.08	-	6,234.08	-

SPECIAL REVENUE FUNDS
STATEMENT OF GRANTS AND OTHER SPECIAL REVENUE FUNDS

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#	Fund Title	End Date	Grant Amount	REVENUE					EXPENDITURES			
				Beginning Cash	Y-T-D	PROJECTED	Transfer from General Fund	TOTAL	Y-T-D	Encumbered	TOTAL	Balance
259	Student Activity Funds		-	46,945.70	11,882.57			58,828.27	5,483.43	35.00	5,518.43	53,309.84
263	Outdoor School	6/30/2025	11,700.87	-	-	11,700.87		11,700.87	5,281.23	6,419.64	11,700.87	-
272	TAP Grant - Seismic		14,000.00	-	-	14,000.00		14,000.00	12,250.00	1,750.00	14,000.00	-
290	Bus Replacement Fund		-	87,316.04	324,918.00		140,002.00	552,236.04	416,146.00	24,453.00	440,599.00	111,637.04
299	Nutrition Services		-	-	41,355.95	95,727.44	\$62,552.63	199,636.02	52,001.05	147,634.97	199,636.02	-
120	Farm to School	6/30/2025	-	-	-	-		-	-	-	-	-
299	Total Nutrition Services		-	-	41,355.95	95,727.44	62,552.63	199,636.02	52,001.05	147,634.97	199,636.02	-
TOTAL				167,456.49	832,402.40	925,947.62	202,554.63	2,128,361.14	1,036,195.07	747,493.06	1,783,688.13	344,673.01

**DEBT SERVICE
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024**

		<u>ACTUAL</u> Y-T-D		TOTAL	BALANCE FAVORABLE/ (UNFAVORABLE)	--%-- COMMITTED
		<u>BUDGET</u>	<u>11/30/2024</u>	<u>ENCUMBERED</u>	<u>11/30/2024</u>	<u>COMMITTED</u>
RESOURCES						
1111	CURRENT YEAR'S TAXES	\$ 94,940.00	\$ 78,726.74	16,213.26	94,940.00	-
1112	PRIOR YEAR'S TAXES	500.00	526.95		526.95	26.95
1190	OTHER TAXES	100.00	63.49		63.49	(36.51)
1510	INTEREST EARNINGS	-	1,173.75		1,173.75	1,173.75
5400	BEGINNING FUND BALANCE	22,392.00	26,055.15		26,055.15	3,663.15
	TOTAL INSTRUCTION	117,932.00	106,546.08	16,213.26	122,759.34	4,827.34
EXPENDITURES						
5110	Long-Term Debt Service					
5110 610	Redemption of Principal	35,000.00	-	35,000.00	35,000.00	-
5110 621	Regular Interest	61,050.00	30,525.00	30,525.00	61,050.00	-
7000	Unappropriated Ending Fund Balance	21,882.00	-	-	-	21,882.00
	TOTAL EXPENDITURES	117,932.00	30,525.00	65,525.00	96,050.00	21,882.00
	PROJECTED ENDING FUND BALANCE	\$ -	\$ 76,021.08	\$ (49,311.74)	\$ 26,709.34	\$ 26,709.34

**24-25 Financial Projection - Food Service Program
As of November 30, 2024**

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Total</u>
Revenue					
299.0000.1610.000.000.000	Daily Sales -Adult Sales	\$ 4,500.00	\$ 472.60	\$ 850.68	\$ 1,323.28
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	-	1,099.63	\$ 1,099.63
299.0000.3299.000.000.121	State: Breakfast	4,500.00	-	-	-
299.0000.3299.000.000.122	State: Lunch	7,300.00	-	-	-
299.0000.4500.000.000.123	SNP: Breakfast	58,000.00	12,324.54	35,053.66	47,378.20
299.0000.4500.000.000.124	SNP: Lunch	68,201.00	18,926.44	53,587.20	72,513.64
299.0000.4500.000.000.124	Supply Chain	-	9,632.37	-	9,632.37
299.0000.4910.000.000.000	Federal Commodities	1,000.00	-	5,136.27	5,136.27
	Total Revenue	\$ 143,501.00	\$ 41,355.95	\$ 95,727.44	\$ 137,083.39
Expenditures					
		Budget	YTD	Encumbered	Total
299.3100.0112.000.000.000	Classified Salaries	\$ 50,105.00	\$ 12,169.14	\$ 37,143.95	\$ 49,313.09
299.3100.0122.000.000.000	Substitutes - Classified	-	445.44	-	445.44
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	17.68	-	17.68
299.3100.0211.000.000.000	Employer Contrib PERS	12,841.00	3,161.84	9,297.10	12,458.94
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,078.00	757.94	2,228.67	2,986.61
299.3100.0220.000.000.000	Social Sec/Medicare	3,925.00	966.39	2,841.57	3,807.96
299.3100.0231.000.000.000	Worker's Compensation	1,183.00	316.64	920.26	1,236.90
299.3100.0232.000.000.000	Unemployment Compensation	8,627.00	513.49	1,248.49	1,761.98
299.3100.0233.000.000.000	PFMLI	205.00	50.51	148.59	199.10
299.3100.0242.000.000.000	Group Health Insurance	32,400.00	5,406.45	16,219.36	21,625.81
299.3100.0342.000.000.000	Travel, Out of District	-	747.10	237.86	984.96
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	917.00	-	917.00
299.3100.0410.000.000.000	Consumable Supplies and Materials	1,000.00	411.92	66.52	478.44
299.3100.0413.000.000.000	Freight for Commodities	-	204.38	-	204.38
299.3100.0450.000.000.000	FOOD	90,000.00	16,957.14	41,066.33	58,023.47
299.3100.0451.000.000.000	Federal Commodities	10,000.00	-	5,136.27	5,136.27
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	52.99	-	52.99
299.3100.0470.000.000.000	Computer Software (Meal Time)	-	1,135.00	-	1,135.00
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)	38,000.00	7,770.00	31,080.00	38,850.00
	Total Expenses	260,564.00	52,001.05	147,634.97	199,636.02
	Net Profit/Loss	(117,063.00)	(10,645.10)	(51,907.53)	(62,552.63)
Other Income					
299.0000.5200.000.000.000	Interfund Transfers	123,405.00	-	-	-
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
	Total Other Uses	123,405.00	-	-	-
	Ending Fund Balance	\$ 6,342.00	\$ (10,645.10)	\$ (51,907.53)	\$ (62,552.63)

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	4	168	445	401	111.25	100.25	66.2%	59.7%	
Sept	17	170	1995	1866	117.35	109.76	69.0%	64.6%	
Oct	19	170	2136	2135	112.42	112.37	66.1%	66.1%	
Nov	15	170	1706	1617	113.73	107.80	66.9%	63.4%	
Dec	12								
Jan	15								
Feb	16								
Mar	13								
April	18								
May	17								
June	8								
Total/Average	55	169.5	6,282	6,019	114.22	109.44	67.4%	64.6%	

299 - Food Service Program

Analysis per Meal

	Meals Served	<u>Total</u>	<u>Costs per Meal</u>	<u>%</u>
<u>State Reimb per meal</u>				
Adult Sales	311	\$ 1,323.28	\$ 4.25	
Breakfast	17,590	47,378.20	\$ 2.69	
Lunch	16,854	72,513.64	4.30	
Other Sources		\$ 10,732.00		
Federal Commodities		5,136.27		
<hr/>				
Total Revenue	34,755	\$ 137,083.39	\$ 3.94	
Payroll Costs		\$ 93,853.51	\$ 2.70	47.0%
Food Costs		58,023.47	1.67	29.0%
Federal Commodities		5,136.27	0.15	2.6%
Fees		38,850.00	1.12	19.5%
Other		3,772.77	0.11	1.9%
<hr/>				
Total Costs		\$ 199,636.02	\$ 5.75	100%
<hr/>				
Net Loss		\$ (62,552.63)	\$ (1.81)	
<hr/> <hr/>				

CAPITAL PROJECTS (400)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024

		<u>ACTUAL</u>		<u>TOTAL</u>	<u>BALANCE</u> <u>FAVORABLE/</u>	<u>--%--</u>	
		<u>Y-T-D</u>					
		<u>BUDGET</u>	<u>11/30/2024</u>	<u>ENCUMBERED</u>	<u>11/30/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ -	\$ 6,091.49		6,091.49	(6,091.49)	
5200	Transfer from General Fund	700,000.00	-		-	700,000.00	
5400	Beginning Fund Balance	274,748.00	282,454.52		282,454.52	(7,706.52)	
	TOTAL INSTRUCTION	974,748.00	288,546.01	-	288,546.01	686,201.99	
EXPENDITURES							
4150	Building Improvement	974,748.00	5,683.99	9,600.00	15,283.99	959,464.01	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	974,748.00	5,683.99	9,600.00	15,283.99	959,464.01	1.57%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 282,862.02	\$ (9,600.00)	\$ 273,262.02	\$ 273,262.02	

BOND 2021 AND OSCIM GRANT (410)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024

		<u>ACTUAL</u>		<u>TOTAL</u>	<u>BALANCE</u> <u>FAVORABLE/</u>	<u>--%--</u>	
		<u>Y-T-D</u>					
		<u>BUDGET</u>	<u>11/30/2024</u>	<u>ENCUMBERED</u>	<u>11/30/2024</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ 12,000.00	\$ 8,369.01		8,369.01	(3,630.99)	
3299	State Grant	500,000.00	358,688.18	7,091.86	365,780.04	(134,219.96)	
5400	Beginning Fund Balance	888,000.00	1,194,155.91		1,194,155.91	306,155.91	
	TOTAL INSTRUCTION	1,400,000.00	1,561,213.10	7,091.86	1,568,304.96	168,304.96	
EXPENDITURES							
4150	Building Improvement	1,400,000.00	1,463,161.83	38,366.17	1,501,528.00	(101,528.00)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	1,400,000.00	1,463,161.83	38,366.17	1,501,528.00	(101,528.00)	107.25%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 98,051.27	\$ (31,274.31)	\$ 66,776.96	\$ 66,776.96	

SEISMIC REHABILITATION GRANT (430)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024

		<u>BUDGET</u>	<u>ACTUAL Y-T-D</u>		<u>TOTAL 11/30/2024</u>	<u>BALANCE FAVORABLE/ (UNFAVORABLE)</u>	<u>--%-- COMMITTED</u>
			<u>11/30/2024</u>	<u>ENCUMBERED</u>			
RESOURCES							
1510	Interest Earnings	\$ -	\$ -		-	-	
3299	State Grant	2,480,080.00	-		-	(2,480,080.00)	
5400	Beginning Fund Balance	-	-		-	-	
	TOTAL INSTRUCTION	2,480,080.00	-	-	-	(2,480,080.00)	
EXPENDITURES							
4150	Building Improvement	2,480,080.00	145,157.08	298,862.97	444,020.05	2,036,059.95	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	2,480,080.00	145,157.08	298,862.97	444,020.05	2,036,059.95	17.90%
PROJECTED ENDING FUND BALANCE		\$ -	\$ (145,157.08)	\$ (298,862.97)	\$ (444,020.05)	\$ (444,020.05)	

UNEMPLOYMENT RESERVE (610)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of November 30 ,2024

		<u>BUDGET</u>	<u>ACTUAL Y-T-D</u>	<u>ENCUMBERED</u>	<u>TOTAL 11/30/2024</u>	<u>BALANCE FAVORABLE/ (UNFAVORABLE)</u>	<u>--%-- COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ -	\$ -		-	-	
1970	Services Provided Other Funds	183,679.00	121,270.22		121,270.22	(62,408.78)	
5400	Beginning Fund Balance	-	-		-	-	
	TOTAL INSTRUCTION	183,679.00	121,270.22	-	121,270.22	(62,408.78)	
EXPENDITURES							
2640	Unemployment	183,679.00	2,818.38	-	2,818.38	180,860.62	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	TOTAL EXPENDITURES	183,679.00	2,818.38	-	2,818.38	180,860.62	1.53%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 118,451.84	\$ -	\$ 118,451.84	\$ 118,451.84	