

## Financial Summary – June 30, 2025

The financial statements – A final payroll accrual still needs to be completed for time worked from June 16 to June 30. The district is still receiving invoices for services incurred and materials received prior to July 1. These have been encumbered and are reflected in the statements. The initial audit on internal controls and testing entries has been performed with the final audit work to be completed at the end of October. The following notes reflect any changes from the prior month's financial statements.

### General Fund Resources

- State School Support – All payments have been received. The final adjustments for 24-25 will not be known until April of 2026. Payments received in 25-26 will be based on estimates submitted during the budget process.
- Property taxes – All property taxes have been received through June 30. The only payment remaining are those dollars paid to the accessor in July and turned over to the district in August. These are very minimal, and no estimate has been recorded. The modified accrual accounting requires property taxes received by the county through July of the subsequent month to be recorded as revenue in the prior year.
- 1510 - Earnings on investments – The earnings rate with the Local Government Investment Pool (LGIP) is 4.60%, the same as the prior month. Due to the use of funds in June to pay agreements, the amount earned was approximately \$31,000, compared to \$35,000 the prior month. These funds are allocated to the various funds that have cash balances.
- No changes in the other revenues.

### General Fund Expenditures

- All salaries and benefits have been paid except the above-mentioned accrual which is minimal.
- Ending Cash Balance – The ending cash balance is project at \$6.4 million. \$6.7 million was used as the beginning cash balance for the 25-26 proposed budget. The difference, as shared last month, is due to the SSF loss.

## Special Revenue

- All claims have been made for funds spent year to date. All final reports will be made in July for those grants ending June 30.
- Federal grants (IDEA and Title) go through September 30. The available funds have been approved to be expended through the 25-26 fiscal year.

## Food Service Program

- Included are the student participation, financial statements and per meal breakdown for the 24-25 fiscal year. The attached statement reflects the participation by month, with the annual participation at 65.9% for the breakfast program; 66.0%, lunch program.
- The projected transfer from the General Fund will be approximately \$55,122.0. The average cost per meal is \$5.93 while reimbursement is \$4.26, or a transfer from the General Fund of \$1.67 per meal.

## Debt Service

- No change in the Debt Service, with the projected fund balance ending, is estimated at approximately \$34,500.

## Capital Projects

- 400 – Capital Projects - reflects interest received on monies at the LGIP. Expenditures are the replacement of the windows, architectural services for the kitchen, and the upgrade to the fire alarm system. The encumbrances represent commitments for the approved projects. The balances after payment of the June invoices will be encumbered in the 25-26 fiscal year. The fund has approximately \$228,000 available for additional projects.
- 410 - Bond 2021 and OSCIM Grant –As with Fund 400, the remaining balance of the encumbrances after payment of June services will be encumbered in 25-26. The bond will be close either this fiscal year or early in 25-26.
- 430 – Seismic Rehabilitation – represents approved service contracts. The district has received reimbursement for all invoices through May 30. Once all June invoices have been processed, the June claim will be submitted to the Oregon Business Development Department.

## Internal Service Funds

### Unemployment Reserve

- As shared last month, currently the district is charging all salaries approximately 4% on each payroll and transferring the funds into the Unemployment Reserve Fund to cover quarterly unemployment claims. The \$9,776 represents claims for the first two quarters of 24-25. However, it is still unknown what the costs will be for Spring and Summer breaks. 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.

### PERS Reserve

- No change compared to last month.

**GENERAL FUND  
STATEMENT OF RESOURCES  
FOR THE FISCAL YEAR 2024-25  
As of June 30, 2025**

<u>LINE</u>	<u>SOURCE</u>	<u>BUDGET</u>	<u>Y-T-D 6/30/2025</u>	<u>PROJECTED</u>	<u>TOTAL 6/30/2025</u>	<u>BALANCE OVER/(UNDER)</u>
<b>STATE SCHOOL SUPPORT FORMULA</b>						
1	1111 CURRENT YEAR'S TAXES	\$ 528,200.00	\$ 528,282.76	-	\$ 528,282.76	\$ 82.76
2	1112 PRIOR YEAR'S TAXES	1,000.00	615.22	-	615.22	(384.78)
3	1114 OTHER TAXES	-	14.10	-	14.10	14.10
4	1190 INTEREST ON TAX COLLECTIONS	800.00	739.55	-	739.55	(60.45)
5	2101 COUNTY SCHOOL FUND	-	7,283.75	-	7,283.75	7,283.75
6	3103 COMMON SCHOOL FUND	41,205.00	20,026.41	20,026.41	40,052.82	(1,152.18)
7	3101 STATE SCHOOL SUPPORT FUND	4,527,702.00	4,312,627.15	-	4,312,627.15	(215,074.85)
8	4801 FEDERAL FOREST FEES	-	-	-	-	-
9	<b>TOTAL 2024-25 SSSF SOURCES (Line 1 - Line 8)</b>	<b>5,098,907.00</b>	<b>4,869,588.94</b>	<b>20,026.41</b>	<b>4,889,615.35</b>	<b>(209,291.65)</b>
<b>STATE SCHOOL SUPPORT FORMULA (Prior Yr Adjustments)</b>						
10	STATE SCHOOL SUPPORT FUND 23-24		(87,988.85)		(87,988.85)	(87,988.85)
11	HIGH COST GRANT				-	-
12	<b>TOTAL SSSF PRIOR YR ADJ (Line 10 - Line 11)</b>	<b>-</b>	<b>(87,988.85)</b>	<b>-</b>	<b>(87,988.85)</b>	<b>(87,988.85)</b>
13	<b>TOTAL SSSF SOURCES (Line 9 + Line 12)</b>	<b>5,098,907.00</b>	<b>4,781,600.09</b>	<b>20,026.41</b>	<b>4,801,626.50</b>	<b>(297,280.50)</b>
<b>NON STATE SCHOOL SUPPORT FORMULA SOURCES</b>						
<b>LOCAL SOURCES</b>						
14	1312 TUITION FROM OTHER DISTRICTS	-	23,152.95	-	23,152.95	23,152.95
15	1510 EARNINGS ON INVESTMENTS	50,000.00	388,380.39	-	388,380.39	338,380.39
16	1710 ADMISSIONS - GATE FEES	7,500.00	3,271.75	-	3,271.75	(4,228.25)
17	1760 FUND RAISING	-	-	-	-	-
18	1910 RENTAL INCOME	3,600.00	4,035.98	-	4,035.98	435.98
19	1943 SERVICES PROVIDED CHARTER SCHOOLS	72,198.00	60,400.53	11,797.47	72,198.00	-
20	1960 RECOVER PRIOR YEAR'S EXPENDITURES	-	-	-	-	-
21	1920 DONATIONS	-	2,000.00	-	2,000.00	2,000.00
22	1980 FEES CHARGED OTHER GRANTS	-	-	-	-	-
23	1990 MISCELLANEOUS REVENUE	24,800.00	22,224.17		22,224.17	(2,575.83)
24	<b>TOTAL LOCAL SOURCES (Line 14 - Line 23)</b>	<b>158,098.00</b>	<b>503,465.77</b>	<b>11,797.47</b>	<b>515,263.24</b>	<b>357,165.24</b>
<b>OTHER SOURCES</b>						
25	2102 REVENUE THROUGH ESD	7,600.00	7,027.04	-	7,027.04	(572.96)
26	2199 OTHER INTERMEDIATE SOURCES	-	-	-	-	-
27	3203 SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
28	5300 INSURANCE REIMBURSEMENT	-	38,581.73	-	38,581.73	38,581.73
29	5400 BEGINNING CASH	6,700,000.00	6,716,065.45		6,716,065.45	16,065.45
30	<b>TOTAL OTHER SOURCES (Line 25 - Line 29)</b>	<b>6,707,600.00</b>	<b>6,761,674.22</b>	<b>-</b>	<b>6,761,674.22</b>	<b>54,074.22</b>
31	<b>TOTAL NON SSSF SOURCES (Line 24 + Line 30)</b>	<b>6,865,698.00</b>	<b>7,265,139.99</b>	<b>11,797.47</b>	<b>7,276,937.46</b>	<b>411,239.46</b>
32	<b>TOTAL RESOURCES (Line 13 + Line 31)</b>	<b>\$ 11,964,605.00</b>	<b>\$ 12,046,740.08</b>	<b>\$ 31,823.88</b>	<b>\$ 12,078,563.96</b>	<b>\$ 113,958.96</b>

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of June 30, 2025**

		<u>ACTUAL</u>			<u>TOTAL</u>	<u>BALANCE</u>	<u>--%--</u>
		<u>Y-T-D</u>				<u>FAVORABLE/</u>	
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
<b>INSTRUCTION</b>							
1111	Elementary, K-5	\$ 1,336,914.00	\$ 1,061,416.47	\$ -	\$ 1,061,416.47	\$ 275,497.53	
1113	Elementary Extra-curricular	3,864.00	3,606.63	-	3,606.63	257.37	
1121	Middle/Junior High Programs	271,397.00	256,296.35	-	256,296.35	15,100.65	
1122	Middle/Junior High School Extra-curricular	36,686.00	37,209.57	-	37,209.57	(523.57)	
1131	High School Programs	390,968.00	345,016.50	-	345,016.50	45,951.50	
1132	High School Extra-curricular	149,995.00	112,016.74	-	112,016.74	37,978.26	
1250	Less Restrictive Programs: Students w/ Disability	636,673.00	379,142.51	459.74	379,602.25	257,070.75	
1291	English Second Language Programs	8,359.00	1,435.87	-	1,435.87	6,923.13	
	<b>TOTAL INSTRUCTION</b>	<b>2,834,856.00</b>	<b>2,196,140.64</b>	<b>459.74</b>	<b>2,196,600.38</b>	<b>638,255.62</b>	<b>77.49%</b>
<b>SUPPORT SERVICES</b>							
2113	Social Work Services	-	5,120.14	80.57	5,200.71	(5,200.71)	
2114	Student Accounting Services	28,801.00	29,493.57	-	29,493.57	(692.57)	
2134	Nurse Services	12,000.00	8,325.24	-	8,325.24	3,674.76	
2142	Psychological Testing Services	50,200.00	13,596.00	-	13,596.00	36,604.00	
2152	Speech Pathology Services	65,900.00	22,236.00	-	22,236.00	43,664.00	
2160	Other Student Treatment Services	39,500.00	26,850.00	-	26,850.00	12,650.00	
2190	Service Direction, Student Support Services	82,526.00	61,817.51	-	61,817.51	20,708.49	
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	4,292.43	-	4,292.43	75.57	
2240	Instructional Staff Development	26,000.00	4,624.60	-	4,624.60	21,375.40	
2310	Board of Education Services	161,200.00	55,232.84	3,220.41	58,453.25	102,746.75	

**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of June 30, 2025**

		<u>ACTUAL</u>			<u>TOTAL</u>	<u>BALANCE</u>	<u>--%--</u>
			<u>Y-T-D</u>			<u>FAVORABLE/</u>	
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
2321	Office of the Superintendent Services	266,441.00	231,667.36	-	231,667.36	34,773.64	
2410	Office of the Principal Services	502,660.00	434,568.48	735.07	435,303.55	67,356.45	
2520	Fiscal Services	355,450.00	247,048.16	12.00	247,060.16	108,389.84	
2540	Operation and Maintenance of Plant Services	609,241.00	468,917.03	135.32	469,052.35	140,188.65	
2550	Student Transportation Services	1,009,576.00	871,711.65	2,201.15	873,912.80	135,663.20	
2660	Technology Services	117,316.00	62,335.19	-	62,335.19	54,980.81	
2700	Supplemental Retirement Program	-	-	-	-	-	
	<b>TOTAL SUPPORT SERVICES</b>	<b>3,332,429.00</b>	<b>2,547,991.16</b>	<b>6,384.52</b>	<b>2,554,375.68</b>	<b>778,053.32</b>	<b>76.65%</b>
<b>OTHER REQUIREMENTS</b>							
5200	Transfers of Funds						
5200 790	Food Service	123,405.00	-	55,122.00	55,122.00	68,283.00	
5200 792	Bus Fund	140,002.00	140,002.00		140,002.00	-	
5200 795	Special Revenue	-	1,524.84		1,524.84	(1,524.84)	
5200 794	Capital Projects	700,000.00	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	
	<b>TOTAL OTHER REQUIREMENTS</b>	<b>5,797,320.00</b>	<b>841,526.84</b>	<b>55,122.00</b>	<b>896,648.84</b>	<b>4,900,671.16</b>	<b>15.47%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,964,605.00</b>	<b>\$ 5,585,658.64</b>	<b>\$ 61,966.26</b>	<b>\$ 5,647,624.90</b>	<b>\$ 6,316,980.10</b>	<b>47.20%</b>
	<b>PROJECTED ENDING FUND BALANCE</b>	<b>\$ -</b>			<b>\$ 6,430,939.06</b>	<b>\$ 6,430,939.06</b>	

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	\$ 500.00			\$ 3,632.95	\$ 902.80	\$ -	\$ 902.80	\$ 2,730.15
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		44,591.38	6,265.62		50,857.00	44,591.38	-	44,591.38	
203	Total Title I		61,654.33		55,388.71	6,265.62		61,654.33	55,388.71	-	55,388.71	6,265.62
205	Small Rural School Achievement (SRSA)	9/30/2025	54,607.00	-	54,607.00	-		54,607.00	54,607.00	-	54,607.00	-
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	45,000.00		22,958.88			22,958.88	3,469.63	-	3,469.63	19,489.25
206	Title III-A Immigrant Grant	9/30/2025	224.00	-	224.00	-		224.00	224.00	-	224.00	-
208	E-Rate Funds			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	18,267.60	-	18,267.60	-
210	IDEA Part B 611	9/30/2026	60,260.33		13,479.39	46,780.94		60,260.33	56,938.15	-	56,938.15	
210	Total IDEA Part B 611		78,527.93		31,746.99	46,780.94		78,527.93	75,205.75	-	75,205.75	3,322.18
213	Special Education Stipend	6/30/2025	5,091.68		3,566.84		1,524.84	5,091.68	5,091.68	-	5,091.68	-
216	IDEA Part B 619 FFY24	9/30/2026	401.15		-	401.15		401.15	-	-	-	401.15
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	-	1,153.11	6,082.89		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		16,458.77	17,063.89		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	59,749.82	-	59,749.82	-
228	After School Programs	6/30/2025	3,000.00	-	3,000.00	-		3,000.00	3,000.00	-	3,000.00	-
232	<u>ESSER</u> ESSER III	9/30/2024	91,992.21	-	91,992.21	-		91,992.21	91,992.21	-	91,992.21	-
226	<u>Integrated Guidance</u> Early Indicator Intervention	6/30/2025	\$ 806.31	\$ -	\$ 806.31	\$ -		\$ 806.31	\$ 806.31	\$ -	\$ 806.31	-
248	Federal School Improvement Funds to CSI & TSI Schools 22-23	9/30/2025	51,290.93	-	51,290.93	-		51,290.93	51,290.93	-	51,290.93	-
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	-	518,906.68	-		518,906.68	515,824.42	1,964.72	517,789.14	1,117.54

**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
252	High School Success M98 - Y1	8/31/2025	581.94		581.94	0.00		581.94	581.94			
252	High School Success M98 - Y2	6/30/2025	98,065.21	-	98,065.21	-		98,065.21	98,065.21	-	98,065.21	-
Total Integrated Guidance			821,687.65		821,687.65	0.00	-	821,687.65	818,605.39	1,964.72	820,570.11	1,117.54
257	Baseball/Softball Program		-	3,706.92	-			3,706.92	-	-	-	3,706.92
256	Carl Perkins		7,522.58	-	7,522.58	-		7,522.58	7,522.58	-	7,522.58	-
259	Student Activity Funds		-	46,945.70	24,660.18			71,605.88	18,252.39	1,169.00	19,421.39	52,184.49
263	Outdoor School	6/30/2025	13,100.96	-	13,100.96	-		13,100.96	13,100.96	-	13,100.96	-
265	Menstrual Dignity Act	6/30/2025	859.97	-	859.97	-		859.97	859.97	-	859.97	-
272	TAP Sesimic Grant	12/31/2025	14,000.00	-	14,000.00	-		14,000.00	14,000.00	-	14,000.00	-
290	Bus Replacement Fund		-	87,316.04	347,857.48		140,002.00	575,175.52	416,146.00	-	416,146.00	159,029.52
298	Nutrition Services Grants											
126	Breakfast After the Bell Equipment	6/30/2025	176.29		176.29	(0.00)		176.29	176.29		176.29	(0.00)
127	Fresh Fruit and Vegetable Program 24-25	9/30/2025	15,096.00	-	3,734.95			3,734.95	3,734.95	-	3,734.95	-
128	Kitchen Design		10,000.00		10,000.00	-		10,000.00	10,000.00	-	10,000.00	-
299	Nutrition Services		-	-	134,656.50	9,552.01	55,122.00	199,330.51	193,639.33	5,691.18	199,330.51	-
TOTAL				167,456.49	1,723,422.75	80,063.61	196,648.84	2,167,591.69	1,893,305.77	8,824.90	1,902,130.67	265,461.02



# Participation

<u>Month</u>	<u>Days</u>	<u>Eligible</u>	<u>Participation</u>		<u>Avg per Day</u>		<u>Participation Percentage</u>	
	<u>Service</u>	<u>Students</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	169	1322	1320	110.17	110.00	65.2%	65.1%
Jan	14	172	1668	1623	119.14	115.93	69.3%	67.4%
Feb	14	171	1531	1,563	109.36	111.64	64.0%	65.3%
Mar	13	169	1454	1,482	111.85	114.00	66.2%	67.5%
April	18	168	1940	2,008	107.78	111.56	64.2%	66.4%
May	16	167	1695	1,822	105.94	113.88	63.4%	68.2%
June	8	164	804	886	100.5	110.75	61.3%	67.5%
Total/Average	150	168.9090909	16,696	16,723	111.31	111.49	65.9%	66.0%

**24-25 Financial Projection - Food Service Program**  
**As of May 31, 2025**

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Total</u>
<b><u>Revenue</u></b>					
299.0000.1610.000.000.000	Daily Sales -Adult Sales	\$ 4,500.00	\$ 1,788.45	\$ -	\$ 1,788.45
299.0000.3102.000.000.000	State School Fund - School Lunch Match	-	895.70		\$ 895.70
299.0000.3299.000.000.121	State: Breakfast	4,500.00	1,114.75	1,331.29	2,446.04
299.0000.3299.000.000.122	State: Lunch	7,300.00	1,764.40	2,245.05	4,009.45
299.0000.4500.000.000.000	NSLP USDA Entitlement	-	-		\$ -
299.0000.4500.000.000.123	SNP: Breakfast	58,000.00	37,987.14	2,245.50	40,232.64
299.0000.4500.000.000.124	SNP: Lunch	68,201.00	72,914.69	3,730.17	76,644.86
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	8,559.00		8,559.00
	<b>Total Revenue</b>	\$ 143,501.00	\$ 134,656.50	\$ 9,552.01	\$ 144,208.51
<b><u>Expenditures</u></b>					
		<b><u>Budget</u></b>	<b><u>YTD</u></b>	<b><u>Encumbered</u></b>	<b><u>Total</u></b>
299.3100.0112.000.000.000	Classified Salaries	\$ 50,105.00	\$ 46,428.31	\$ -	\$ 46,428.31
299.3100.0122.000.000.000	Substitutes - Classified	-	3,761.16	-	3,761.16
299.3100.0132.000.000.000	Additional Salary - Classified	1,200.00	572.01	-	572.01
299.3100.0211.000.000.000	Employer Contrib PERS	12,841.00	12,705.59	-	12,705.59
299.3100.0212.000.000.000	Employee Contribution Pick-Up	3,078.00	3,045.67	-	3,045.67
299.3100.0220.000.000.000	Social Sec/Medicare	3,925.00	3,883.32	-	3,883.32
299.3100.0231.000.000.000	Worker's Compensation	1,183.00	1,249.60	-	1,249.60
299.3100.0232.000.000.000	Unemployment Compensation	8,627.00	1,798.60	-	1,798.60
299.3100.0233.000.000.000	PFMLI	205.00	203.06	-	203.06
299.3100.0242.000.000.000	Group Health Insurance	32,400.00	21,548.40	-	21,548.40
299.3100.0342.000.000.000	Travel, Out of District	-	1,638.06	-	1,638.06
299.3100.0380.000.000.000	Non-instructional Professional and Technical Servi	2,000.00	1,299.00	-	1,299.00
299.3100.0410.000.000.000	Consumable Supplies and Materials	1,000.00	645.05	-	645.05
299.3100.0413.000.000.000	Freight for Commodities	-	518.44	-	518.44
299.3100.0450.000.000.000	FOOD	96,342.00	49,132.94	3,250.25	52,383.19
299.3100.0451.000.000.000	Federal Commodities	10,000.00	8,559.00	-	8,559.00
299.3100.0460.000.000.000	Non-consumable Items	1,000.00	551.12	-	551.12
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	34,965.00	3,885.00	38,850.00
	<b>Total Expenses</b>	266,906.00	193,639.33	7,135.25	200,774.58
	<b>Net Profit/Loss</b>	(123,405.00)	(58,982.83)	2,416.76	(56,566.07)
<b><u>Other Income</u></b>					
299.0000.5200.000.000.000	Interfund Transfers	123,405.00	-	56,566.07	54,936.53
299.0000.5400.000.000.000	Resources - Beginning Fund Balance	-	-	-	-
	<b>Total Other Uses</b>	123,405.00	-	56,566.07	54,936.53
	<b>Ending Fund Balance</b>	\$ -	\$ (58,982.83)	\$ 58,982.83	\$ (1,629.54)

**299 - Food Service Program**

**Analysis per Meal**

	<b>Meals Served</b>	<b><u>Total</u></b>	<b><u>Costs per Meal</u></b>	<b><u>%</u></b>
<b><u>State Reimb per meal</u></b>				
Adult Sales	421	\$ 1,788.45	\$ 4.25	
Breakfast	16,696	42,678.68	\$ 2.56	
Lunch	16,723	80,654.31	4.82	
Other Sources		\$ 10,528.07		
Federal Commodities		8,559.00		
<b>Total Revenue</b>	33,840	\$ 144,208.51	\$ 4.26	
Payroll Costs		\$ 95,195.72	\$ 2.81	47.4%
Food Costs		52,383.19	1.55	26.1%
Federal Commodities		8,559.00	0.25	4.2%
Fees		38,850.00	1.15	19.4%
Other		5,786.67	0.17	2.9%
<b>Total Costs</b>		\$ 200,774.58	\$ 5.93	100%
<b>Net Loss</b>		<b>\$ (56,566.07)</b>	<b>\$ (1.67)</b>	

**DEBT SERVICE**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of June 30, 2025**

			ACTUAL		TOTAL	BALANCE	--%--	
			Y-T-D			FAVORABLE/		
			BUDGET	6/30/2025	ENCUMBERED	6/30/2025	(UNFAVORABLE)	COMMITTED
RESOURCES								
1111	CURRENT YEAR'S TAXES		\$ 94,940.00	\$ 97,980.25	-	97,980.25	3,040.25	
1112	PRIOR YEAR'S TAXES		500.00	24.56		24.56	(475.44)	
1190	OTHER TAXES		100.00	149.34		149.34	49.34	
1510	INTEREST EARNINGS		-	3,334.89		3,334.89	3,334.89	
5400	BEGINNING FUND BALANCE		22,392.00	29,106.43		29,106.43	6,714.43	
	TOTAL INSTRUCTION		117,932.00	130,595.47	-	130,595.47	12,663.47	
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	61,050.00	-	61,050.00	-	
7000	Unappropriated Ending Fund Balance		21,882.00	-	-	-	21,882.00	
	TOTAL EXPENDITURES		117,932.00	96,050.00	-	96,050.00	21,882.00	81.45%
PROJECTED ENDING FUND BALANCE			\$ -	\$ 34,545.47	\$ -	\$ 34,545.47	\$ 34,545.47	

**CAPITAL PROJECTS (400)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of June 30, 2025**

		<u>ACTUAL</u>		<u>TOTAL</u>	<u>BALANCE FAVORABLE/ (UNFAVORABLE)</u>	<u>--%-- COMMITTED</u>
		<u>Y-T-D</u>				
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	
<b>RESOURCES</b>						
1510	Interest Earnings	\$ -	\$ 14,203.13		14,203.13	(14,203.13)
5200	Transfer from General Fund	700,000.00	140,000.00		140,000.00	560,000.00
5400	Beginning Fund Balance	274,748.00	282,454.52		282,454.52	(7,706.52)
	<b>TOTAL INSTRUCTION</b>	<b>974,748.00</b>	<b>436,657.65</b>	<b>-</b>	<b>436,657.65</b>	<b>538,090.35</b>
<b>EXPENDITURES</b>						
4150	Building Improvement	974,748.00	54,536.99	153,703.61	208,240.60	766,507.40
7000	Unappropriated Ending Fund Balance	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>974,748.00</b>	<b>54,536.99</b>	<b>153,703.61</b>	<b>208,240.60</b>	<b>766,507.40</b>
						<b>21.36%</b>
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 382,120.66</b>	<b>\$ (153,703.61)</b>	<b>\$ 228,417.05</b>	<b>\$ 228,417.05</b>

**BOND 2021 AND OSCIM GRANT (410)**  
**STATEMENT OF EXPENDITUES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of June 30, 2025**

		<u>ACTUAL</u>			TOTAL	BALANCE	--%--
		Y-T-D				FAVORABLE/	
		<u>BUDGET</u>	<u>6/30/2025</u>	<u>ENCUMBERED</u>	<u>6/30/2025</u>	<u>(UNFAVORABLE)</u>	<u>COMMITTED</u>
RESOURCES							
1510	Interest Earnings	\$ 12,000.00	\$ 9,837.32		9,837.32	(2,162.68)	
3299	State Grant	500,000.00	365,780.04	-	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	1,569,773.27	-	1,569,773.27	169,773.27	
EXPENDITURES							
4150	Building Improvement	1,400,000.00	1,518,837.66	50,737.39	1,569,575.05	(169,575.05)	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
TOTAL EXPENDITURES		1,400,000.00	1,518,837.66	50,737.39	1,569,575.05	(169,575.05)	112.11%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 50,935.61	\$ (50,737.39)	\$ 198.22	\$ 198.22	

**SEISMIC REHABILITATION GRANT (430)**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**FOR THE FISCAL YEAR 2024-25**  
**As of June 30, 2025**

		ACTUAL Y-T-D		TOTAL	BALANCE FAVORABLE/  (UNFAVORABLE)	--%--
		BUDGET	6/30/2025	ENCUMBERED	6/30/2025	COMMITTED
RESOURCES						
1510	Interest Earnings	\$ -	\$ -		-	
3299	State Grant	2,480,080.00	330,000.00	2,150,080.00	2,480,080.00	-
5200	Transfer from General Fund	-	560,000.00		560,000.00	560,000.00
TOTAL INSTRUCTION		2,480,080.00	890,000.00	2,150,080.00	3,040,080.00	560,000.00
EXPENDITURES						
4150	Building Improvement	2,480,080.00	483,191.98	240,569.32	723,761.30	1,756,318.70
7000	Unappropriated Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES		2,480,080.00	483,191.98	240,569.32	723,761.30	1,756,318.70
						29.18%
PROJECTED ENDING FUND BALANCE		\$ -	\$ 406,808.02	\$ 1,909,510.68	\$ 2,316,318.70	\$ 2,316,318.70

**INTERNAL SERVICES  
STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
FOR THE FISCAL YEAR 2024-25  
As of June 30, 2025**

**UNEMPLOYMENT RESERVE**

<b><u>UNEMPLOYMENT RESERVE</u></b>		<b><u>BUDGET</u></b>	<b><u>ACTUAL 6/30/2025</u></b>	<b><u>ENCUMBERED</u></b>	<b><u>TOTAL</u></b>	<b><u>FAVORABLE/ (UNFAVORABLE)</u></b>	<b><u>--%-- COMMITTED</u></b>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ -	\$ 5,054.50		5,054.50	5,054.50	
1970	Services Provided Other Funds	183,679.00	186,503.80		186,503.80	2,824.80	
5400	Beginning Fund Balance	-	-		-	-	
	<b>TOTAL INSTRUCTION</b>	<b>183,679.00</b>	<b>191,558.30</b>	<b>-</b>	<b>191,558.30</b>	<b>7,879.30</b>	
<b>EXPENDITURES</b>							
2640	Unemployment	183,679.00	9,776.59	-	9,776.59	173,902.41	
7000	Unappropriated Ending Fund Balance	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>183,679.00</b>	<b>9,776.59</b>	<b>-</b>	<b>9,776.59</b>	<b>173,902.41</b>	<b>5.32%</b>
<b>PROJECTED ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 181,781.71</b>	<b>\$ -</b>	<b>\$ 181,781.71</b>	<b>\$ 181,781.71</b>	

**PERS RESERVE**

		<b><u>BUDGET</u></b>	<b><u>ACTUAL 6/30/2025</u></b>	<b><u>ENCUMBERED</u></b>	<b><u>TOTAL</u></b>	<b><u>FAVORABLE/ (UNFAVORABLE)</u></b>	<b><u>--%-- COMMITTED</u></b>
<b>RESOURCES</b>							
1510	Interest Earnings	\$ -	\$ 605.08		605.08	605.08	
1970	Services Provided Other Funds	-	32,375.45		32,375.45	32,375.45	
5400	Beginning Fund Balance	-	-		-	-	
	<b>TOTAL INSTRUCTION</b>	<b>-</b>	<b>32,980.53</b>	<b>-</b>	<b>32,980.53</b>	<b>32,980.53</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>\$ -</b>	<b>\$ 32,980.53</b>	<b>\$ -</b>	<b>\$ 32,980.53</b>	<b>\$ 32,980.53</b>	