



Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

District Office
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Business Office School Board Report – July 21, 2025

"We are here to help our Students..... Navigate Challenges With Grace, Prepare For Their Futures and Anchor Themselves In Our Community."

CURRENT FISCAL ACTIVITY:

The Business Office is working to close 2024-25 fiscal year and setting up the 2025-26 fiscal year and payroll. We have begun the 2024-25 Audit process. The 2023-24 audit is complete (audit will be presented at todays meeting by Umpqua Valley Financial).

In the month of June 2025, the district processed the following significant transactions:

REVENUES:

- \$15,529.56 – Federal Forest Revenue
- \$10,434.02 – in Investment Revenue
- \$0.00 – State School Fund Payment
- \$105,929.76– Received in County Tax Payments
- \$2,222.40 – Adult Lunch Sales
- \$370,359.68 – Grant Claims

EXPEDITURES:

- Payroll –
 - \$577,737.55 in Gross Payroll
 - \$421,117.93 in Payroll Expenses (Taxes and Employer Paid Benefits)
- Accounts Payable –
 - \$12,826.91 – Comfort Flow Heating and Air
 - \$34,128.00 – Daktronics, INC – PHS Scoreboard
 - \$36,862.20 – South Coast ESD – Installment on our 24-25 LSP (Local Service Plan)
 - \$4,286.00 – Art Signs – PHS Scoreboard Installation

Estimated General Fund Ending Fund Balance for 2024-25 is currently at \$2,512,612.36 this number will settle as we post final invoices and release encumbered funds.

FUND 100		Fiscal Year: 2024-2025	Cur Yr	Received				
		REVENUE FUND 100-101	BUDGET	As of 06/30/25	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 6/30/2025	1111	CURRENT YEARS TAXES	\$ 2,216,151.00	\$ 2,237,608.00	\$ -	\$ 2,237,608.00	100.00%	101.0%
	1112	PRIOR YEAR'S TAXES	\$ 75,000.00	\$ 27,213.94	\$ -	\$ 27,213.94	100.00%	36.3%
	1113	COUNTY TAX SALES BACK TAX	\$ 25,000.00	\$ 21,968.51	\$ -	\$ 21,968.51	100.00%	87.9%
	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	TRANSP FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	100.00%	
	1412	TRANSP FR DIST IN STATE	\$ -	\$ -	\$ -	\$ -	100.00%	
	1510	INTEREST ON INVESTMENTS	\$ 75,000.00	\$ 155,579.00	\$ -	\$ 155,579.00	100.00%	207.4%
	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	\$ 47,650.00	\$ 135,299.78	\$ -	\$ 135,299.78	100.00%	283.9%
	2101	COUNTY SCHOOL FUNDS	\$ 350.00	\$ 172.53	\$ -	\$ 172.53	100.00%	49.3%
	2201	RESTRICTED - PASS THROUGH	\$ -	\$ -	\$ -	\$ -	100.00%	
	3101	STATE SCHOOL SUPPORT - GENERL FUND	\$ 2,224,569.00	\$ 2,188,718.87	\$ -	\$ 2,188,718.87	100.00%	98.4%
	3103	COMMON SCHOOL FUND	\$ 34,467.00	\$ 32,445.62	\$ -	\$ 32,445.62	100.00%	94.1%
	3120	PRIOR YR SSF ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	100.00%	
	3299	OTHER RESTRICTED STATE	\$ -	\$ -	\$ -	\$ -	100.00%	
	3299	OTHER RESTRICTED STATE	\$ -	\$ -	\$ -	\$ -	100.00%	
	4801	FEDERAL FOREST FEES	\$ 40,000.00	\$ 15,529.56	\$ -	\$ 15,529.56	100.00%	38.8%
	5110	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	100.00%	
	5300	SALE/COMP LOSS OF ASSETS	\$ -	\$ -	\$ -	\$ -	100.00%	
	5400	BEGINNING FUND BALANCE	\$ 2,355,000.00	\$ 2,843,983.66	\$ -	\$ 2,843,983.66	120.76%	120.8%
		Total Sub Total Revenue	\$ 7,093,187.00	\$ 7,658,519.47	\$ -	\$ 7,658,519.47	108%	
		Additional Beg. Fund Balance	\$ -	\$ -	\$ -	\$ -		
		Total Revenue	\$ 7,093,187.00	\$ 7,658,519.47	\$ -	\$ 7,658,519.47	108%	108%
		Control	\$ -	\$ -				
		Fiscal Year: 2024-2025	Cur Yr	Expended			Proj Exp	Cur Exp
		EXPENDITURES	BUDGET	As of 06/30/25	Projected	Anticipated	%	%
	100'S	SALARIES	\$ 2,466,505.00	\$ 2,397,669.18	\$ -	\$ 2,397,669.18	97%	97%
	200'S	PAYROLL BENEFITS	\$ 1,887,494.00	\$ 1,634,623.41	\$ -	\$ 1,634,623.41	87%	87%
	300'S	PROFESSIONAL. SERVICES	\$ 918,950.00	\$ 640,852.55	\$ 47,678.32	\$ 688,530.87	86%	70%
	400'S	SUPPLIES	\$ 378,200.00	\$ 256,903.39	\$ 1,701.26	\$ 258,604.65	75%	68%
	500'S	CAPITAL OUTLAY	\$ 57,612.00	\$ -	\$ -	\$ -	100%	0%
	600'S	OTHER	\$ 179,426.00	\$ 166,470.00	\$ -	\$ 166,470.00	100%	93%
	700'S	TRANSFERS	\$ 455,000.00	\$ -	\$ -	\$ -	100%	0%
	800'S	CONTINGENCY	\$ 750,000.00	\$ -	\$ -	\$ -	0%	0%
		Total Expenditures	\$ 7,093,187.00	\$ 5,096,518.53	\$ 49,379.58	\$ 5,145,898.11	72.55%	71.85%
		Control	\$ -	\$ -				
Estimated Ending Fund Balance as of 06/30/2025						\$ 2,512,621.36		

SPECIAL REVENUE FUNDS (GRANTS)
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2024-25
As of 06/30/2025

REVENUE															
#	Fund Title	SOURCE	Status with ODE	CFDA	Subgrant	End Date	Grant Amount	Reported in PR FYS	Grant Amount	Beginning Cash	Y-T-D	PROJECTED	TOTAL	Y-T-D	ENCUMBERED
204	FARM TO SCHOOL GRANT	ODE			77460	6/30/2025	3,500.00		3,500.00	-	-	3,500.00	3,500.00	3,517.50	-
204	Local Food for Schools (LFS) 23-24	ODE		N/A	76508	8/31/2024	1,338.08	1,338.08	-	-	-	-	-	1,379.47	-
206	BREAKFAST AFTER THE BELL	ODE			78385	6/30/2024	3,241.70	1,862.23	1,379.47	-	-	1,379.47	1,379.47	1,379.47	-
217	MENSTRUAL DIGNITY	ODE		10.5XX	84231	6/30/2025	801.13	-	801.13	-	-	801.13	801.13	685.17	259.57
218	2023-2025 Early Indicator and Intervention Systems Year 1	ODE			79581	6/30/2024	676.62	676.62	-	-	-	-	-	-	-
218	2023-2025 Early Indicator and Intervention Systems Year 2	ODE			81794	6/30/2025	709.53		709.53	-	-	709.53	709.53	709.53	-
228	SSA Summer 2024	ODE			79911	6/30/2024	77,832.63		77,832.63	-	-	77,832.63	77,832.63	77,832.63	-
228	SSA Summer 2025	ODE			84445	6/30/2025	72,635.43		72,635.43	-	-	72,635.43	72,635.43	67,150.46	567.52
230	2023-2024 Secondary Career Pathways	ODE			81057	6/30/2025	4,349.40		4,349.40	-	-	4,349.40	4,349.40	4,349.70	-
236	Early Literacy Grant 23-25 Year 1	ODE			80179	6/30/2024	41,690.33	41,690.33	-	-	-	-	-	-	-
236	Early Literacy Grant 23-25 Year 2	ODE		N/A	83100	6/30/2025	44,000.77		44,000.77	-	-	44,000.77	44,000.77	44,000.76	-
246	LEA ESSER III Fund	ODE			64967	9/30/2024	2,749,651.05	2,749,651.05	-	-	-	-	-	-	-
254	Safe School Culture Grant 2023-25	ODE			80484	6/30/2025	15,250.00		15,250.00	-	-	15,250.00	15,250.00	9,492.38	2,374.65
267	Special Education Staff Stipend Grants 24-25	ODE			84596	6/30/2025	3,121.02		3,121.02	-	-	3,121.02	3,121.02	3,121.02	-
290	IDEA Part B 611 FFY23 Funds	ODE			78042	9/30/2024	63,198.79	63,198.79	-	-	-	-	-	-	-
290	IDEA Part B 611 FFY 24	ODE			83431	9/30/2026	73,432.41		73,432.41	-	-	73,432.41	73,432.41	92,496.36	-
266	Rural and Low Income School 22-23	ODE			73051	9/30/2023	5,770.00	4,139.70	1,630.30	-	6,424.00	-	6,424.00	6,424.00	-
266	Title V-B RLIS 23-24	ODE			84,358	76942	6/30/2024	6,424.00	6,424.00	-	6,424.00	-	6,424.00	6,424.00	4,130.88
266	Title V-B RLIS 24-25	ODE			82095	9/30/2025	9,193.00		9,193.00	-	4,130.88	-	4,130.88	4,130.88	-
251	2023-2025 Student Investment Account - Year 1	ODE			79162	9/30/2024	324,861.47	324,861.47	-	-	344,901.77	-	344,901.77	316,864.52	6,357.75
251	2023-2025 Student Investment Account - Year 2	ODE			82006	6/30/2025	344,901.77		344,901.77	-	-	-	-	-	-
252	2023-2025 High School Success - Year 1	ODE		N/A	78667	8/31/2025	66,957.12	66,957.12	-	-	78,319.19	-	78,319.19	72,212.58	-
252	2023-2025 High School Success - Year 2	ODE			81573	6/30/2025	78,391.19		78,391.19	-	-	-	-	-	-
253	School Library Grants 2023	ODE			75866	6/30/2024	10,000.00	10,000.00	-	-	-	-	-	10,753.46	727.19
253	Rural School Library Revitalization Grant	ODE			83886	9/30/2025	10,950.00		10,950.00	-	-	10,950.00	10,950.00	10,753.46	727.19
254	Safe School Culture Grant 2023-25	N/A			80484	6/30/2025	15,250.00		15,250.00	-	-	15,250.00	15,250.00	9,492.38	2,374.65
402	TAP - Facilities Assessment - 2024	N/A			82812	12/31/2025	40,000.00		40,000.00	-	-	40,000.00	40,000.00	-	-
402	TAP - Long-Range Facility Plan - 2024	N/A			82832	12/31/2025	40,000.00		40,000.00	-	-	40,000.00	40,000.00	-	-
TITLE 1 TOTALS															
250	Title I Carry Over 23-24						47,276.95				47,276.95		47,276.95	47,276.95	
250	Title I-A 24-25	ODE			82243	9/30/2025	315,259.00		315,259.00	-	273,213.10	-	273,213.10	273,213.10	-
250	Title I-A 24-25	ODE			82506	9/30/2025	25,912.00		25,912.00	-	25,912.00	-	25,912.00	25,912.00	-
250	Title I-A SSAE 24-25	ODE			82703	9/30/2025	25,424.00		25,424.00	-	25,424.00	-	25,424.00	25,424.00	-
TITLE 1 TOTALS															
							413,871.95							371,826.05	
TOTAL															
													1,208,813.66	1,096,438.85	12,661.33