Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

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Business Office School Board Report – November 17, 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:

In the month of October 2025, the fiscal office has been working on the 2024-25 fiscal audit and is preparing for the 2025-27 budget.

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

REVENUES:

- $7,389.18 – in Interest Revenue
- $180,889.00 – State School Fund Payment
- $19,659.99 – Received in Misc. Revenues (including Grant Reimbursements)
- $17,743.76 – in County Tax Payments

EXPEDITURES:

- Payroll –
  - $268,856.52 in Gross Payroll
  - $180,294.73 in Payroll Expenses (Taxes and Employer Paid Benefits)
- Accounts Payable –
  - $30,241.50 – HMK Company (Finalizing Door Project and TAP Facilities Assessment)
  - $14,721.00 – Comfort Flow Heating and Air (Final Payment on Driftwood Heating/AC Repair)
  - $10,750.00 – Tools of the Mind (Tools of the Mind Pre-K and Kinder Curriculum)
  - $6,400.00 – Camp Lutherwood (Spring 2026 Outdoor School Reservation)

Estimated General Fund Ending Fund Balance for 2025-26 is currently at $1,183,446.58.

FUND 100		Fiscal Year: 2025-26 REVENUE FUND 100-101	Cur Yr BUDGET	Received As of 10/31/2025	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 10/31/2025	1111	CURRENT YEARS TAXES	$ 2,287,058.00	$ 18,558.08	$ 2,268,499.92	$ 2,287,058.00	100.00%	0.8%
	1112	PRIOR YEAR'S TAXES	$ 28,000.00	$ 5,765.00	$ 22,235.00	$ 28,000.00	100.00%	20.6%
	1113	COUNTY TAX SALES BACK TAX	$ 22,000.00	$ -	$ 22,000.00	$ 22,000.00	100.00%	0.0%
	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	$ 20,119.52	$ 79,880.48	$ 100,000.00	100.00%	20.1%
	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	$ -	$ 47,000.00	$ 47,000.00	100.00%	0.0%
	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	$ 543,850.00	$ 1,659,556.03	$ 2,203,406.03	100.00%	24.7%
	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	$ -	$ -	$ -	$ -	100.00%	
	5400	BEGINNING FUND BALANCE	$ 1,500,000.00	$ -	$ 1,500,000.00	$ 1,500,000.00	100.00%	0.0%
		Total Sub Total Revenue	**$ 6,219,814.03**	**$ 698,100.16**	**$ 5,614,246.95**	**$ 6,312,347.11**	**101%**	
		Additional Beg. Fund Balance	$ -	$ -	$ -	$ -		
		Total Revenue	**$ 6,219,814.03**	**$ 698,100.16**	**$ 5,614,246.95**	**$ 6,312,347.11**	**101%**	**11%**
		Control	**$ -**	**$ -**				

		Fiscal Year: 2025-26 EXPENDITURES	Cur Yr BUDGET	Expended As of 10/31/2025	Encumbered	Total	Proj Exp %	Cur Exp %
	100'S	SALARIES	$ 2,694,799.31	$ 575,684.07	$ 1,986,205.52	$ 2,561,889.59	100%	21%
	200'S	PAYROLL BENEFITS	$ 2,153,638.13	$ 379,105.87	$ 1,348,084.77	$ 1,727,190.64	100%	18%
	300'S	PROFESSIONAL. SERVICES	$ 572,650.00	$ 195,749.52	$ 250,917.59	$ 446,667.11	100%	34%
	400'S	SUPPLIES	$ 318,626.59	$ 76,337.06	$ 135,848.29	$ 212,185.35	100%	24%
	500'S	CAPITAL OUTLAY	$ 25,000.00	$ -	$ -	$ -	100%	0%
	600'S	OTHER	$ 180,100.00	$ 176,118.79	$ 4,849.05	$ 180,967.84	100%	98%
	700's	TRANSFERS	$ 25,000.00	$ -	$ -	$ -	100%	0%
	800'S	CONTINGENCY	$ 250,000.00	$ -	$ -	$ -	100%	0%
		Total Expenditures	**$ 6,219,814.03**	**$ 1,402,995.31**	**$ 3,725,905.22**	**$ 5,128,900.53**	**82.46%**	**22.56%**
		Control	**$ -**	**$ -**				

Estimated Ending Fund Balance as of 10/31/2025 **$ 1,183,446.58**

SPECIAL REVENUE FUNDS (GRANTS)
STATEMENT OF EXPENDITUES COMPARED TO BUDGET
FOR THE FISCAL YEAR 2025-26
As of 10/31/2025

										REVENUE					EXPENDITURES						
#	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	Requisitions	ENCUMBERED	TOTAL		Balance
#	Farm to CNP AY27	ODE			87365	6/30/2027	3,500.00		3,500.00	-	-	**3,500.00**	**3,500.00**		-	-	-	-	-		3,500.00
#	State Summer Learning	ODE			87113	10/17/2025	51,371.00		51,371.00	-	-	**51,371.00**	**51,371.00**		51,371.00	-	-	-	**51,371.00**		-
#	IDEA Part B 619 25-26	ODE			86297	9/30/2027	423.76		423.76	-	-	**423.76**	**423.76**		-	-	-	-	-		423.76
#	IDEA Part B 611 FFY 25	ODE			86892	9/30/2027	64,478.99		64,478.99	-	-	**64,478.99**	**64,478.99**		16,813.89	83,506.32	-	83,506.32	**100,320.21**		(35,841.22)
#	Title V-B RLIS 25-26	ODE		84.358	84969	9/30/2025	9,193.00		9,193.00			-	-		2,093.48	-	370.37	370.37	**2,463.85**		6,729.15
										-											
#	2025-27 Student Investment Account - Year 1	ODE	Partially Funded	84.010	85786	6/30/2026	87,701.91		87,701.91	-		**87,701.91**	**87,701.91**		16,239.79	183,097.05	50,867.41	233,964.46	**250,204.25**		(162,502.34)
#	2025-2027 Early Literacy Grant	ODE	Partially Funded	N/A	86050	3/31/2026	45,266.37		45,266.37	-	-	**45,266.37**	**45,266.37**		10,843.95	54,179.08	-	54,179.08	**65,023.03**		(19,756.66)
#	2025-27 High School Success - Year 1	ODE	Hold	N/A	86663	6/30/2027	81,044.35		81,044.35	-		**81,044.35**	**81,044.35**		49,295.70	-	-	-	**49,295.70**		31,748.65
#	ODF UCF (ORCHARD GRANT)	Fed	N/A	N/A	N/A	N/A	51,150.00		51,150.00	-	-	**51,150.00**	**51,150.00**		4,619.92	2,655.20	-	2,655.20	7,275.12		43,874.88
#	COPS Grant	Fed	N/A	N/A	N/A	N/A	150,603.36		150,603.36	-	-	**150,603.36**	**150,603.36**		156,235.77	25,828.55	-	25,828.55	182,064.32		(31,460.96)
#	TAP - Long-Range Facility Plan - 2024	ODE			82832	12/31/2025	80,000.00		80,000.00	-	-	**80,000.00**	**80,000.00**		28,448.00	27,099.80	-	27,099.80	55,547.80		24,452.20
	TITLE 1 TOTALS																		-		47,276.95
	Title I Carry Over 24-25						42,045.90		42,045.90		-	**42,045.90**	**47,276.95**					-	-		42,045.90
#	Title I-A 25-26	ODE	HOLD	84.010	85105	9/30/2026	383,792.00		383,792.00		-	**383,792.00**	**383,792.00**		73,601.21	305,887.04	588.19	306,475.23	380,076.44		3,715.56
#	Title II-A 25-26	ODE	HOLD	84.010	85315	9/30/2026	29,721.00		29,721.00		-	**29,721.00**	**29,721.00**					-	-		29,721.00
#	Title IV-A SSAE 25-26	ODE	HOLD	84.367	85498	9/30/2026	23,222.00		23,222.00		-	**23,222.00**	**23,222.00**					-	-		23,222.00
																		-	-		-
	TITLE 1 TOTALS						478,780.90							**484,011.95**	**73,601.21**	**305,887.04**		**305,887.04**	**379,488.25**		
	TOTAL									-			1,096,051.69		409,562.71	682,253.04	51,825.97	734,079.01	1,143,641.72		3,648.87