



**YONCALLA SCHOOL DISTRICT  
BOARD OF DIRECTORS REGULAR MEETING**

January 16, 2025

292 5<sup>th</sup> Street

Yoncalla School Board Meeting Room

Yoncalla, OR 97499

**School Board meeting is also be available on Facebook Live at:**

<https://www.facebook.com/yhseagles/>

School Board email: [ysd.schoolboard@yoncalla.k12.or.us](mailto:ysd.schoolboard@yoncalla.k12.or.us)

6:00 PM

**CALL TO ORDER**

A. Pledge of Allegiance

**I. AWARDS, RECOGNITION AND CORRESPONDANCE.**

A. Student of the Month Awards- Solus Pineda, Olivia Simmons, Elsa Baker, Malachi Dyer, Jack "Kaz" Austin

**II. PUBLIC FORUM**

**The public is invited to attend board meetings, and will be given a limited time of 3 (three) minutes per person to voice any opinions or problems, except that public or board criticism of personnel of the district will be heard only in executive session. Such items should be brought to the attention of the superintendent at least 5 (five) business days prior to the board meeting. Public Forum will be limited to 30 minutes.**

**III. ADJUSTMENTS TO THE AGENDA**

**IV. CONSENT AGENDA**

A. Minutes of the November 21, 2024 Board Meeting

B. Accounts Payable/Funding Update

C. The following Board Policies:

- **AC** - Nondiscrimination and Civil Rights, Required
- **AC-AR(2)** - Sex-Based Discrimination Under Title IX, Highly Recommended, New
- **GCBDA/GDBDA** – Family and Medical Leave \* (Version 1), Highly Recommended
- **GCBDA/GDBDA-AR(1)** - Family and Medical Leave \* (Version 1), Highly Recommended
- **GCBDC/GDBDC-AR**- Request for Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave
- **GCBDC/GDBDC** - Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave) \*, Highly Recommended
- **GCBDD/GDBDD** - Sick Time \*, Highly Recommended
- **IKF** - Graduation Requirements\*\*, Required
- **IKJ** - Artificial Intelligence, Optional, New
- **JECA** - Admission of Resident Students\*\*, Highly Recommended
- **JFE-AR** - Individualized Plan for Pregnant and/or Parenting Students, Optional
- **JHCD** - Medications\*\*/\*, Required, New
- **JHCD-AR** - Medications\*\*/\*, Required, New

**V. AUDIT REPORT**

A. Presented by Kelsey Pardon, of Neuner, Davidson & Co

**VI. INFORMATION ITEMS**

- A. Board Policy
  - JHCCF
  - GBNAA-JHFF
  - JHFF-GBNAA

**VII. PRESENTATIONS**

- A. Chelsea Ross, Attendance
- B. Brian Berry, SIA Budget

**REPORTS**

- VIII.
  - A. High School Principal Report
  - B. Elementary Principal Report
  - C. Pre-school Report
  - D. Financial Report
  - E. Superintendent Report

**IX. ACTION ITEMS**

- A. Douglas ESD Local Service Plan for 2025-2026

**X. ANNOUNCEMENTS**

- A. Next Board Meeting, February 20<sup>th</sup>, 2025

**XI. OTHER BUSINESS**

**XII. RECESS TO EXECUTIVE SESSION**

The Yoncalla School Board of Directors will meet in Executive Session under ORS 192.660(2)(a) to consider the employment of a public officer, staff member or individual agent.

**XIII. RECONVENE REGULAR SESSION**

**XIV. ADJOURN**

Yoncalla School District  
BOARD OF DIRECTORS  
REGULAR MEETING  
November 21, 2024  
292 5<sup>th</sup> Street  
Yoncalla School Board Meeting Room  
Yoncalla, OR 97499

**School Board meeting is also available on Facebook Live.**

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School Board email: [ysd.schoolboard@yoncalla.k12.or.us](mailto:ysd.schoolboard@yoncalla.k12.or.us)

**BOARD MEMBERS PRESENT**

Della Orcutt, Board Chair  
Cathey Grimes, Vice Chair  
Fawn Sybrant  
Lisa Frasier-Absent  
Twila McDonald

**ADMINISTRATION PRESENT**

Brian Berry	Kelly Cook
Erin Helgren	Cody Reed
Chelsea Ross	Laurie Simlerness
Megan Barber	

**6:05 PM CALL TO ORDER.** The Pledge of Allegiance was recited.

**I. AWARDS, RECOGNITION AND CORRESPONDANCE.** Student of the Month Awards to Camila Lopez, Duke Jackson, Eli Weight, Gary "Junior" Bash, Weston Warmington.

**II. PUBLIC FORUM**

**II. The public is invited to attend board meetings, and will be given a limited time of 3 (three) minutes per person to voice any opinions or problems, except that public or board criticism of personnel of the district will be heard only in executive session. Such items should be brought to the attention of the superintendent at least 5 (five) business days prior to the board meeting. Public Forum will be limited to 30 minutes.**  
None.

**III. ADJUSTMENTS TO THE AGENDA.** None.

**IV. CONSENT AGENDA**

- A. Minutes of the September 19, 2024 Board Meeting
- B. Accounts Payable/Funding Update
- C. Hiring of Todd Joyner, Assistant High School Wrestling Coach  
Director Grimes made a motion to approve the consent agenda, Director Sybrant seconded, passed unanimously.

**V. DISCUSSION ITEMS**

- A. 2024 OSBA ELECTION
- B. Community Center

**VI. INFORMATION ITEMS**

- **AC** - Nondiscrimination and Civil Rights, Required
- **AC-AR(1)** - Discrimination or Civil Rights Complaint Procedure, Required
- **AC-AR(2)** - Sex-Based Discrimination Under Title IX, Highly Recommended, New
- **GBN/JBA** - Sexual Harassment, Required
- **GCBDA/GDBDA** – Family and Medical Leave \* (Version 1), Highly Recommended
- **GCBDA/GDBDA-AR(1)** - Family and Medical Leave \* (Version 1), Highly Recommended
- **GCBDC/GDBDC-AR**- Request for Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave

- **GCBDC/GDBDC** - Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave) \*, Highly Recommended
- **GCBDD/GDBDD** - Sick Time \*, Highly Recommended
- **IKF** - Graduation Requirements\*\*, Required
- **IKJ** - Artificial Intelligence, Optional, New
- **JBA/GBN** - Sexual Harassment, Required
- **JECA** - Admission of Resident Students\*\*, Highly Recommended
- **JFE** - Pregnant and/or Parenting Students\*\*, Required
- **JFE-AR** - Individualized Plan for Pregnant and/or Parenting Students, Optional
- **JHCD** - Medications\*\*/\*, Required, New
- **JHCD-AR** - Medications\*\*/\*, Required, New

## **VII. REPORTS**

- A. High School Principal Report. Chelsea Ross
- B. Elementary Principal Report-Erin Helgren
- C. Pre-school Report-Megan Barber
- D. Financial Report-Kelly Cook
- E. Superintendent Report-Brian Berry

## **VIII. PRESENTATIONS**

- A. Medicare Billing, School Nurse Beth Durbin

## **IX. ACTION ITEMS**

- A. Board of Directors Position 9. Director McDonald made a motion to nominate Steve Hammerson for Board of Directors Positions 9, Director Grimes seconded. Director McDonald voted to approve, Directors Orcutt, Grimes and Sybrant abstained. Director Sybrant made a motion to nominate Jackie Crook for Board of Directors Positions 9, Director Grimes seconded, Directors Orcutt, Grimes and Sybrant voted to approved, Director McDonald voted no, Jackie Crook was approved as the Yoncalla School Districts selection for OSBA Board of Directors Position 9, 3 to 1.
- B. Resolution 2024-2025-1 - Amends OSBA dues schedule. Director McDonald made a motion to approve, Director Sybrant seconded, passed unanimously.
- C. Resolution 2024-2025-2 – Amends OSBA School Boards Association’s Bylaws relating to the Composition of the Board of Directors. Director Grimes made a motion to approve, Director Sybrant seconded, Directors Grimes and Sybrant voted to approve, Directors McDonald and Orcutt opposed, resolution failed due to lack of a majority.
- D. Resolution 2024-2025-3 – Adopts the proposed amendment to the OSBA Bylaws Consider for Approval proposed Intergovernmental Agreement between the Multnomah Education Service District and Yoncalla School District. Director Grimes made a motion to approve, Director Sybrant seconded, passed unanimously.
- E. Consider for Approval proposed Intergovernmental Agreement between the Multnomah Education Service District and Yoncalla School District. Director Grimes made a motion to approve, Director McDonald seconded, passed unanimously.

## **X. ANNOUNCEMENTS**

- A. Next board meeting, January 16, 2025

## **XI. OTHER BUSINESS**

- XII. ADJOURN.** Director McDonald made a motion to adjourn, Director Grimes seconded, the meeting was adjourned at 7:30 PM.

# Yoncalla SD 32 Financial Summary

As of December 31, 2024

**Overview:** This financial report provides a summary of actual revenues and expenditures for the period ending December 31, 2024, alongside the original budget for the fiscal year.

## Revenue Highlights:

- Total budgeted revenue for the year is \$6,392,500, with actual receipts of \$4,526,111, representing 71% of the budget.
- Key revenue sources include:
  - **Current Year's Taxes:** \$240,162 in December, \$1,071,433 YTD (90% of budget).
  - **Prior Year's Taxes:** \$2,489 in December, \$16,254 YTD (65% of budget).
  - **Interest on Investments:** \$10,335 in December, \$38,812 YTD (153% of budget).
  - **Miscellaneous Income:** \$3,304 in December, \$26,088 (33% of budget).
  - **General ESD Income:** \$14,336 in December, \$14,336 YTD (36% of budget).
  - **SSF - General Support:** \$303,794 in December, \$2,144,133 YTD (59% of budget).

## Expenditure Highlights:

- Total budgeted expenditures for the year are \$6,392,500, with actual spending of \$2,199,858 (34% of budget).
  - **Instruction:** \$211,060 in December, \$1,069,789 YTD (35% of budget).
  - **Support Services:** \$215,775 in December, \$1,130,070 YTD (48% of budget).

## Financial Position:

- The district's YTD actual balance is currently at \$2,326,252.
- The **estimated ending fund balance** for June 30, 2025, is projected at \$806,927 (13% of the budget).
  - Budgeted **contingency & appropriated ending fund balance** are budgeted at \$890,000 (14% of the budget).

## Operational Outlook:

Monthly operating costs are approximately \$366,643, with the current funds enough to cover **2.2 months** of operations. When factoring in encumbrances, the district can cover **2 months** of operations.

**Conclusion:** Overall, the district is operating within 1% of budgeted expectations for both revenues and expenditures, with a projected positive fund balance by the end of the fiscal year. Conservative spending is encouraged to prevent use of contingency funding.

Respectfully submitted,

Kelly Cook  
Business Manager  
Yoncalla School District 32  
[kcook@desd.k12.or.us](mailto:kcook@desd.k12.or.us)  
(541)492-6601

Yoncalla School District  
General Fund - Fund 100  
FY 24/25 Cash Flow Projection

Actuals Through: December 31, 2024		Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	BUDGET ORIGINAL	YTD Actual	Actuals % of Budget	YTD Encumbrances	YTD Actual + Encumbrance	Actual + Enc % of Budget	Over (Under) Budget	Actuals Dec 2023
REVENUE															
1111	CURRENT YEAR'S TAXES	\$ 3,817	\$ 5,035	\$ 2,203	\$ 1,332	\$ 818,883	\$ 240,162	\$ 1,192,000	\$ 1,071,433	90%	\$ 120,567	\$ 1,192,000	100%	\$ -	\$ 388,674
1112	PRIOR YEAR'S TAXES	\$ 1,743	\$ 2,672	\$ 2,396	\$ 1,236	\$ 5,717	\$ 2,489	\$ 25,000	\$ 16,254	65%	\$ 8,746	\$ 25,000	100%	\$ -	\$ 2,748
1113	COUNTY TAX SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	
1510	INTERST ON INVESTMENTS	\$ 2,856	\$ 4,512	\$ 5,716	\$ 7,002	\$ 7,760	\$ 10,335	\$ 25,000	\$ 38,182	153%	\$ 33,000	\$ 71,182	285%	\$ 46,182	\$ 8,223
1740	CO-CURRICULAR FEES	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ 200	\$ 8,000	\$ 3,000	38%	\$ 5,000	\$ 8,000	100%	\$ -	\$ 2,854
1930	RENTAL OR LEASE SOURCES	\$ -	\$ 2,000	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 12,000	1200%	\$ 12,000	\$ 24,000	2400%	\$ 24,000	
1960	RECOVERY OF EXPENSES	\$ -	\$ -	\$ -	\$ 1,932	\$ -	\$ -	\$ -	\$ 1,932	193%	\$ -	\$ 1,932	193%	\$ 1,932	\$ -
1990	MISCELLANEOUS	\$ -	\$ 9,379	\$ 4,391	\$ 8,372	\$ 641	\$ 3,304	\$ 80,000	\$ 26,088	33%	\$ 53,912	\$ 80,000	100%	\$ -	\$ -
2101	COUNTY SCHOOL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	0%	\$ 3,500	\$ 3,500	100%	\$ -	
2102	GENERAL ESD FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,336	\$ 40,000	\$ 14,336	36%	\$ 25,664	\$ 40,000	100%	\$ -	\$ 13,898
2199	OTHER IMMEDIATE RESOURCES	\$ -	\$ 337	\$ -	\$ -	\$ 348	\$ -	\$ 2,000	\$ 685	34%	\$ 1,315	\$ 2,000	100%	\$ -	
3101	SSF - GENERAL SUPPORT	\$ 625,163	\$ 303,794	\$ 303,794	\$ 303,794	\$ 303,794	\$ 303,794	\$ 3,660,000	\$ 2,144,133	59%	\$ 1,518,970	\$ 3,663,103	100%	\$ 3,103	\$ 283,791
3103	COMMON SCHOOL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000	\$ -	0%	\$ 33,000	\$ 33,000	100%	\$ -	
3199	RESTRICTED GRANTS-IN-AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0%	\$ -	\$ -	0%	\$ -	
4801	FEDERAL FOREST FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	0%	\$ 10,000	\$ 10,000	100%	\$ -	
5300	SALE/COMP FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0%	\$ -	\$ -	0%	\$ -	
5400	BEGINNING FUND BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,198,068	\$ 1,314,000	\$ 1,198,068	91%	\$ -	\$ 1,198,068	91%	\$ (115,932)	\$ 1,565,939
Total Monthly Revenue:		\$633,579	\$327,730	\$322,500	\$328,468	\$1,139,144	\$1,774,688	\$6,392,500	\$ 4,526,111	71%	\$ 302,420	\$ 6,351,785	99%	\$ (40,715)	\$ 2,266,127
EXPENDITURES BY FUNCTION															
1000	INSTRUCTION	\$ 24,091	\$ 177,196	\$ 217,447	\$ 239,576	\$ 200,418	\$ 211,060	\$ 3,031,351	\$ 1,069,789	35%	\$ 1,950,000	\$ 3,019,789	100%	\$ (11,562)	\$ 192,571
2000	SUPPORT SERVICES	\$ 200,542	\$ 147,223	\$ 190,184	\$ 201,069	\$ 175,278	\$ 215,775	\$ 2,336,149	\$ 1,130,070	48%	\$ 1,260,000	\$ 2,390,070	102%	\$ 53,920	\$ 146,471
3000	Enterprise & Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	
5000	TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ -	0%	\$ 135,000	\$ 135,000	100%	\$ -	
6000	CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 445,000	\$ -	0%	\$ -	\$ -	0%	\$ (445,000)	
7000	UNAPPROP ENDING BAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 445,000	\$ -	0%	\$ -	\$ -	0%	\$ (445,000)	
Total Monthly Expenditures:		\$ 224,633	\$ 324,419	\$ 407,631	\$ 440,645	\$ 375,696	\$ 426,834	\$ 6,392,500	\$ 2,199,858	34%	\$ 3,345,000	\$ 5,544,858	87%	\$ (847,642)	\$ 339,042
Ending Balance:		\$ 408,947	\$ 3,311	\$ (85,130)	\$ (112,177)	\$ 763,448	\$ 1,347,854	\$ 0	\$ 2,326,252		\$ (3,042,581)				\$ 1,927,085
Estimated End Fund Balance on 6/30/2025:												\$806,927	13%		

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ACTUALS	
Monthly Operating Costs:	366,643
\$ of Months to Operate:	2.20

ACTUALS & ENCUMBRANCES	
Monthly Operating Costs:	462,072
\$ of Months to Operate:	2

# Yoncalla School District #32

## \*\*\* BOARD REPORT APPROPRIATIONS\*\*\*

From Date: 12/1/2024

To Date: 12/31/2024

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.0000.000.000.000.00	UNDESIGNATED	(\$6,392,500.00)	(\$426,834.47)	(\$2,199,858.21)	(\$4,192,641.79)	\$0.00	(\$4,192,641.79)	65.59%
100.1000.0000.000.000.000.00	UNDESIGNATED	\$3,031,350.69	\$211,059.74	\$1,069,788.70	\$1,961,561.99	\$1,362,399.96	\$599,162.03	19.77%
100.2000.0000.000.000.000.00	UNDESIGNATED	\$2,336,149.24	\$215,774.73	\$1,130,069.51	\$1,206,079.73	\$1,092,635.02	\$113,444.71	4.86%
100.5000.0000.000.000.000.00	UNDESIGNATED	\$135,000.00	\$0.00	\$0.00	\$135,000.00	\$0.00	\$135,000.00	100.00%
100.6000.0000.000.000.000.00	UNDESIGNATED	\$445,000.00	\$0.00	\$0.00	\$445,000.00	\$0.00	\$445,000.00	100.00%
100.7000.0000.000.000.000.00	UNDESIGNATED	\$445,000.00	\$0.00	\$0.00	\$445,000.00	\$0.00	\$445,000.00	100.00%
	FUND: GENERAL FUND - 100	(\$0.07)	\$0.00	\$0.00	(\$0.07)	\$2,455,034.98	(\$2,455,035.05)	192928.57%
Grand Total:		(\$0.07)	\$0.00	\$0.00	(\$0.07)	\$2,455,034.98	(\$2,455,035.05)	192928.57%

End of Report

**Yoncalla School District**  
**Financial Overview**  
**Actuals As of December 31, 2024**

<b>GENERAL FUND</b>						
	<b>2023-24</b>	<b>2024-25</b>	<b>2024-25</b>			<b>Over (Under)</b>
<b>Revenue</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>YTD Actuals</b>	<b>Encumbrances</b>	<b>Estimated Totals</b>	<b>Budget</b>
<b>Local Revenue:</b>						
1111-Current Taxes	\$ 1,160,942	\$ 1,192,000	\$ 1,071,433	\$ 120,567	\$ 1,192,000	\$ -
1112-Prior Years' Taxes	\$ 27,536	\$ 25,000	\$ 16,254	\$ 8,746	\$ 25,000	\$ -
1113-County Tax Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1510-Interest on Investments	\$ 99,554	\$ 25,000	\$ 38,182	\$ 33,000	\$ 71,182	\$ 46,182
1740-Co-Curricular Fees	\$ 6,544	\$ 8,000	\$ 3,000	\$ 5,000	\$ 8,000	\$ -
1930-Rental or Lease Sources	\$ 18,000	\$ -	\$ 12,000	\$ 12,000	\$ 24,000	\$ 24,000
1960-Recovery of Expenditure	\$ 3,921	\$ -	\$ 1,932	\$ -	\$ 1,932	\$ 1,932
1990-Miscellaneous Income	\$ 91,701	\$ 80,000	\$ 26,088	\$ 53,912	\$ 80,000	\$ -
2101-County School Fund	\$ 14,862	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
2102-General ESD Funds	\$ 27,796	\$ 40,000	\$ 14,336	\$ 25,664	\$ 40,000	\$ -
2199- Other immediate resources	\$ 1,313	\$ 2,000	\$ 685	\$ 1,315	\$ 2,000	\$ -
<b>State Revenue:</b>						
3101-School Support Fund	\$ 3,228,812	\$ 3,660,000	\$ 2,144,133	\$ 1,518,970	\$ 3,663,103	\$ 3,103
3103-Common School Fund	\$ 32,915	\$ 33,000	\$ -	\$ 33,000	\$ 33,000	\$ -
3199-Other Restricted Grants	\$ -		\$ -	\$ -	\$ -	\$ -
<b>Federal Revenue</b>						
4801-Federal Forest Fees	\$ 35,516	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
5300- Sale Comp Fixed Assets			\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 4,749,413	\$ 5,078,500	\$ 3,328,043	\$ 1,825,674	\$ 5,153,717	\$ 75,217
<b>Total Expenditures (Below)</b>	\$ 5,110,023	\$ 5,947,500	\$ 2,199,858	\$ 3,345,000	\$ 5,544,858	\$ (402,642)
<b>Revenue Over (Under) Expenditures</b>	\$ (360,610)	\$ (869,000)	\$ 1,128,184	\$ (1,519,326)	\$ (391,141)	\$ 477,859
<b>Beginning Fund Balance</b>	\$ 1,565,939	\$ 1,314,000	\$ 1,198,068	\$ -	\$ 1,198,068	\$ (115,932)
<b>Ending Fund Balance</b>	\$ 1,205,329	\$ 445,000	\$ 2,326,252	\$ (1,519,326)	\$ <b>806,927</b>	\$ 361,927
<b>Expenditures By Function:</b>						
Instruction	\$ 2,501,734	\$ 3,031,351	\$ 1,069,789	\$ 1,950,000	\$ 3,019,789	\$ (11,562)
Support Services	\$ 2,125,989	\$ 2,336,149	\$ 1,130,070	\$ 1,260,000	\$ 2,390,070	\$ 53,921
Enterprise & Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 482,300	\$ 135,000	\$ -	\$ 135,000	\$ 135,000	\$ -
Contingency	\$ -	\$ 445,000	\$ -	\$ -	\$ -	\$ (445,000)
<b>Totals by Function</b>	\$ 5,110,023	\$ 5,947,500	\$ 2,199,858	\$ 3,345,000	\$ 5,544,858	\$ (402,642)



# Yoncalla School District #32

## \*\*\* BOARD REPORT EOM-Revenues \*\*\*

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

From Date: 12/1/2024 To Date: 12/31/2024

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.0000.1111.000.000.000.00	CURRENT YEAR TAXES	(\$1,192,000.00)	(\$240,161.67)	(\$1,071,432.69)	(\$120,567.31)	\$0.00	(\$120,567.31)	10.11%
100.0000.1112.000.000.000.00	PRIOR YEARS' TAXES	(\$25,000.00)	(\$2,489.26)	(\$16,253.99)	(\$8,746.01)	\$0.00	(\$8,746.01)	34.98%
100.0000.1510.000.000.000.00	EARNINGS ON INVESTMENTS	(\$25,000.00)	(\$10,335.16)	(\$38,181.85)	\$13,181.85	\$0.00	\$13,181.85	-52.73%
100.0000.1740.000.000.000.00	CO-CURRICULAR FEES	(\$8,000.00)	(\$200.00)	(\$3,000.00)	(\$5,000.00)	\$0.00	(\$5,000.00)	62.50%
100.0000.1960.000.000.000.00	RECOVERY OF EXPENDITURE	\$0.00	\$0.00	(\$1,932.00)	\$1,932.00	\$0.00	\$1,932.00	0.00%
100.0000.1990.000.000.000.00	MISC. LOCAL SOURCES	(\$80,000.00)	(\$3,304.40)	(\$26,087.80)	(\$53,912.20)	\$0.00	(\$53,912.20)	67.39%
100.0000.2101.000.000.000.00	COUNTY SCHOOL FUND	(\$3,500.00)	\$0.00	\$0.00	(\$3,500.00)	\$0.00	(\$3,500.00)	100.00%
100.0000.2102.000.000.000.00	GENERAL ESD FUNDS	(\$40,000.00)	(\$14,336.00)	(\$14,336.00)	(\$25,664.00)	\$0.00	(\$25,664.00)	64.16%
100.0000.2199.000.000.000.00	OTHER INTERMEDIATE SOURCES	(\$2,000.00)	\$0.00	(\$685.28)	(\$1,314.72)	\$0.00	(\$1,314.72)	65.74%
100.0000.3101.000.000.000.00	SCHOOL SUPPORT FUND	(\$3,660,000.00)	(\$303,794.00)	(\$2,144,132.89)	(\$1,515,867.11)	\$0.00	(\$1,515,867.11)	41.42%
100.0000.3103.000.000.000.00	COMMON SCHOOL FUND	(\$33,000.00)	\$0.00	\$0.00	(\$33,000.00)	\$0.00	(\$33,000.00)	100.00%
100.0000.4801.000.000.000.00	FEDERAL FOREST FEES	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
100.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-GENERA	(\$1,314,000.00)	\$0.00	(\$1,565,939.36)	\$251,939.36	\$0.00	\$251,939.36	-19.17%
	FUND: GENERAL FUND - 100	(\$6,392,500.00)	(\$574,620.49)	(\$4,881,981.86)	(\$1,510,518.14)	\$0.00	(\$1,510,518.14)	23.63%
201.0000.4501.000.000.000.00	ESSER REVENUE	(\$92,000.00)	\$0.00	(\$180,338.37)	\$88,338.37	\$0.00	\$88,338.37	-96.02%
201.0000.4506.000.000.000.00	FED REV - PERKINS VOC GRANT	(\$2,000.00)	\$0.00	\$0.00	(\$2,000.00)	\$0.00	(\$2,000.00)	100.00%
201.0000.5400.000.000.000.00	ESSER - BEGINNING FUND BALANCE	\$0.00	\$0.00	\$116,198.03	(\$116,198.03)	\$0.00	(\$116,198.03)	0.00%
	FUND: FEDERAL GRANTS - 201	(\$94,000.00)	\$0.00	(\$64,140.34)	(\$29,859.66)	\$0.00	(\$29,859.66)	31.77%
202.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$1,000.00)	(\$97.31)	(\$530.40)	(\$469.60)	\$0.00	(\$469.60)	46.96%
202.0000.5200.000.000.000.00	TRANSFER FROM GENERAL FUND	(\$75,000.00)	\$0.00	\$0.00	(\$75,000.00)	\$0.00	(\$75,000.00)	100.00%
202.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-BLDG IM	(\$750,000.00)	\$0.00	(\$615,870.90)	(\$134,129.10)	\$0.00	(\$134,129.10)	17.88%
	FUND: BLDG IMP/REPR - 202	(\$826,000.00)	(\$97.31)	(\$616,401.30)	(\$209,598.70)	\$0.00	(\$209,598.70)	25.38%
208.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$1,200.00)	(\$173.14)	(\$943.73)	(\$256.27)	\$0.00	(\$256.27)	21.36%
208.0000.1970.000.000.000.00	SERVICES PROVIDED OTHER FUNDS	(\$76,635.00)	\$0.00	\$0.00	(\$76,635.00)	\$0.00	(\$76,635.00)	100.00%
208.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-UNEMPLC	(\$65,500.00)	\$0.00	(\$64,164.02)	(\$1,335.98)	\$0.00	(\$1,335.98)	2.04%
	FUND: UNEMPLOYMENT RESERVE - 208	(\$143,335.00)	(\$173.14)	(\$65,107.75)	(\$78,227.25)	\$0.00	(\$78,227.25)	54.58%
209.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$4,500.00)	(\$653.79)	(\$3,563.60)	(\$936.40)	\$0.00	(\$936.40)	20.81%
209.0000.1970.000.000.000.00	PERS RESERVE	(\$30,654.00)	(\$2,059.71)	(\$10,856.92)	(\$19,797.08)	\$0.00	(\$19,797.08)	64.58%
209.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$232,968.00)	\$0.00	(\$212,235.31)	(\$20,732.69)	\$0.00	(\$20,732.69)	8.90%
	FUND: PERS RESERVE - 209	(\$268,122.00)	(\$2,713.50)	(\$226,655.83)	(\$41,466.17)	\$0.00	(\$41,466.17)	15.47%
210.0000.1760.000.000.000.00	CLUB FUNDRAISING	(\$100,000.00)	\$0.00	\$0.00	(\$100,000.00)	\$0.00	(\$100,000.00)	100.00%
210.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-STUDEN1	(\$40,000.00)	\$0.00	(\$46,225.16)	\$6,225.16	\$0.00	\$6,225.16	-15.56%
	FUND: STUDENT BODY - 210	(\$140,000.00)	\$0.00	(\$46,225.16)	(\$93,774.84)	\$0.00	(\$93,774.84)	66.98%
211.0000.1990.000.000.000.00	MISCELLANEOUS	\$0.00	\$0.00	(\$1,054.26)	\$1,054.26	\$0.00	\$1,054.26	0.00%
211.0000.5200.000.000.000.00	INTERFUND TRANSFER	(\$70,000.00)	\$0.00	\$0.00	(\$70,000.00)	\$0.00	(\$70,000.00)	100.00%
211.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-TECHNOI	\$0.00	\$0.00	(\$32,687.06)	\$32,687.06	\$0.00	\$32,687.06	0.00%
	FUND: TECHNOLOGY FUND - 211	(\$70,000.00)	\$0.00	(\$33,741.32)	(\$36,258.68)	\$0.00	(\$36,258.68)	51.80%
250.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$82,000.00)	\$0.00	(\$1,379.94)	(\$80,620.06)	\$0.00	(\$80,620.06)	98.32%
	FUND: STATE GRANTS - 250	(\$82,000.00)	\$0.00	(\$1,379.94)	(\$80,620.06)	\$0.00	(\$80,620.06)	98.32%
251.0000.3299.000.000.000.00	OTHER RESTRICT GRANTS - SIA	(\$386,239.00)	\$0.00	\$0.00	(\$386,239.00)	\$0.00	(\$386,239.00)	100.00%
251.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	(\$150,000.00)	\$0.00	(\$154,791.98)	\$4,791.98	\$0.00	\$4,791.98	-3.19%
	FUND: STUDENT INVESTMENT ACCOUNT - 251	(\$536,239.00)	\$0.00	(\$154,791.98)	(\$381,447.02)	\$0.00	(\$381,447.02)	71.13%

# Yoncalla School District #32

## \*\*\* BOARD REPORT EOM-Revenues \*\*\*

Fiscal Year: 2024-2025

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 12/1/2024

To Date: 12/31/2024

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
252.0000.3299.000.000.000.00	OTHER RESTRICTED GRANTS-IN-AID	(\$121,912.00)	\$0.00	(\$29,444.23)	(\$92,467.77)	\$0.00	(\$92,467.77)	75.85%
	FUND: HIGH SCHOOL SUCCESS - M98 - 252	(\$121,912.00)	\$0.00	(\$29,444.23)	(\$92,467.77)	\$0.00	(\$92,467.77)	75.85%
280.0000.3299.000.000.000.00	PROMISE PRESCHOOL GRANT	(\$569,500.00)	\$0.00	(\$4,953.56)	(\$564,546.44)	\$0.00	(\$564,546.44)	99.13%
280.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$196,489.04	(\$196,489.04)	\$0.00	(\$196,489.04)	0.00%
	FUND: PROMISE PRESCHOOL - 280	(\$569,500.00)	\$0.00	\$191,535.48	(\$761,035.48)	\$0.00	(\$761,035.48)	133.63%
281.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-SPECIAL	\$0.00	\$0.00	(\$10,482.17)	\$10,482.17	\$0.00	\$10,482.17	0.00%
	FUND: SPECIAL PROJECTS - 281	\$0.00	\$0.00	(\$10,482.17)	\$10,482.17	\$0.00	\$10,482.17	0.00%
286.0000.4590.000.000.000.00	FED VIA ST-TITLE I (A)	(\$222,511.00)	\$0.00	(\$22,625.96)	(\$199,885.04)	\$0.00	(\$199,885.04)	89.83%
286.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$47,654.13	(\$47,654.13)	\$0.00	(\$47,654.13)	0.00%
	FUND: TITLE I (A) - 286	(\$222,511.00)	\$0.00	\$25,028.17	(\$247,539.17)	\$0.00	(\$247,539.17)	111.25%
289.0000.4590.000.000.000.00	FED REV VIA STATE	(\$20,000.00)	\$0.00	\$0.00	(\$20,000.00)	\$0.00	(\$20,000.00)	100.00%
289.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$5,716.66	(\$5,716.66)	\$0.00	(\$5,716.66)	0.00%
	FUND: REAP/SRSA - 289	(\$20,000.00)	\$0.00	\$5,716.66	(\$25,716.66)	\$0.00	(\$25,716.66)	128.58%
290.0000.4506.000.000.000.00	PERKINS II VOCATIONAL GRANT	(\$4,500.00)	\$0.00	(\$1,500.44)	(\$2,999.56)	\$0.00	(\$2,999.56)	66.66%
	FUND: PERKINS GRANT - 290	(\$4,500.00)	\$0.00	(\$1,500.44)	(\$2,999.56)	\$0.00	(\$2,999.56)	66.66%
295.0000.1920.000.000.000.00	MISC GRANT - COW CREEK	(\$76,193.00)	\$0.00	(\$35,000.00)	(\$41,193.00)	\$0.00	(\$41,193.00)	54.06%
295.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$53,957.64)	\$53,957.64	\$0.00	\$53,957.64	0.00%
	FUND: Misc Grants - 295	(\$76,193.00)	\$0.00	(\$88,957.64)	\$12,764.64	\$0.00	\$12,764.64	-16.75%
296.0000.4590.000.000.000.00	FED REV VIA STATE	(\$69,838.00)	\$0.00	(\$27,591.08)	(\$42,246.92)	\$0.00	(\$42,246.92)	60.49%
296.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	\$14,514.24	(\$14,514.24)	\$0.00	(\$14,514.24)	0.00%
	FUND: IDEA - 296	(\$69,838.00)	\$0.00	(\$13,076.84)	(\$56,761.16)	\$0.00	(\$56,761.16)	81.28%
297.0000.4590.000.000.000.00	TITLE II REVENUE	(\$37,609.00)	\$0.00	(\$6,899.33)	(\$30,709.67)	\$0.00	(\$30,709.67)	81.66%
297.0000.5400.000.000.000.00	BEGINNING FUND BALANCE	\$0.00	\$0.00	(\$2,452.07)	\$2,452.07	\$0.00	\$2,452.07	0.00%
	FUND: TITLE II (A) & TITLE IV (A) - 297	(\$37,609.00)	\$0.00	(\$9,351.40)	(\$28,257.60)	\$0.00	(\$28,257.60)	75.14%
298.0000.4300.000.000.000.00	INDIAN EDUCATION GRANT	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
298.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-INDIAN	\$0.00	\$0.00	\$15,265.85	(\$15,265.85)	\$0.00	(\$15,265.85)	0.00%
	FUND: INDIAN EDUCATION GRANT - 298	(\$10,000.00)	\$0.00	\$15,265.85	(\$25,265.85)	\$0.00	(\$25,265.85)	252.66%
299.0000.1610.000.000.000.00	DAILY SALES - LUNCH	(\$1,000.00)	(\$155.00)	(\$1,161.50)	\$161.50	\$0.00	\$161.50	-16.15%
299.0000.1611.000.000.000.00	DAILY SALES - BREAKFAST	(\$1,000.00)	\$0.00	\$0.00	(\$1,000.00)	\$0.00	(\$1,000.00)	100.00%
299.0000.3102.000.000.000.00	SCHOOL SUPPORT LUNCH MATCH	(\$900.00)	\$0.00	\$0.00	(\$900.00)	\$0.00	(\$900.00)	100.00%
299.0000.3299.000.000.000.00	NATL SCHOOL LUNCH REIMB	\$0.00	(\$195.05)	(\$465.05)	\$465.05	\$0.00	\$465.05	0.00%
299.0000.4504.000.000.000.00	NATL SCHOOL BREAKFAST REIMB	(\$80,000.00)	(\$19,536.36)	(\$32,975.83)	(\$47,024.17)	\$0.00	(\$47,024.17)	58.78%
299.0000.4505.000.000.000.00	NATL SCHOOL LUNCH REIMB	(\$120,000.00)	(\$38,351.26)	(\$75,072.20)	(\$44,927.80)	\$0.00	(\$44,927.80)	37.44%
299.0000.4910.000.000.000.00	USDA COMMODITIES	(\$5,000.00)	\$0.00	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	100.00%
299.0000.5200.000.000.000.00	INTERFUND TRANSFER	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
299.0000.5400.000.000.000.00	BEGINNING FUND BALANCE - FOOD	(\$40,000.00)	\$0.00	(\$63,259.82)	\$23,259.82	\$0.00	\$23,259.82	-58.15%
	FUND: FOOD SERVICE - 299	(\$262,900.00)	(\$58,237.67)	(\$172,934.40)	(\$89,965.60)	\$0.00	(\$89,965.60)	34.22%
405.0000.1510.000.000.000.00	TRACK - INTEREST ON CHECKING	\$0.00	(\$0.05)	(\$0.30)	\$0.30	\$0.00	\$0.30	0.00%
405.0000.1920.000.000.000.00	TRACK - DONATIONS	(\$500,000.00)	\$0.00	\$0.00	(\$500,000.00)	\$0.00	(\$500,000.00)	100.00%
	FUND: TRACK PROJECT - 405	(\$500,000.00)	(\$0.05)	(\$0.30)	(\$499,999.70)	\$0.00	(\$499,999.70)	100.00%

# Yoncalla School District #32

## \*\*\* BOARD REPORT EOM-Revenues \*\*\*

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☐ Include pre encumbrance

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
406.0000.3299.000.000.000.00	TRACK COMM GRANT RESOURCES	(\$1,500,000.00)	\$0.00	\$0.00	(\$1,500,000.00)	\$0.00	(\$1,500,000.00)	100.00%
	FUND: TRACK - COMMUNITY PROJECT GRANT - 406	(\$1,500,000.00)	\$0.00	\$0.00	(\$1,500,000.00)	\$0.00	(\$1,500,000.00)	100.00%
410.0000.5400.000.000.000.00	Beg Fund Balance	\$0.00	\$0.00	(\$82,924.00)	\$82,924.00	\$0.00	\$82,924.00	0.00%
	FUND: CAPITAL PROJECTS - 410	\$0.00	\$0.00	(\$82,924.00)	\$82,924.00	\$0.00	\$82,924.00	0.00%
700.0000.1510.000.000.000.00	INTEREST ON INVESMENTS	(\$250.00)	(\$40.78)	(\$222.28)	(\$27.72)	\$0.00	(\$27.72)	11.09%
700.0000.1920.000.000.000.00	CONTRIBUTIONS & DONATIONS	(\$2,500.00)	\$0.00	\$0.00	(\$2,500.00)	\$0.00	(\$2,500.00)	100.00%
700.0000.5400.000.000.000.00	BEGINNING FUND BALANCE-SCHOLAF	(\$32,000.00)	\$0.00	(\$28,769.58)	(\$3,230.42)	\$0.00	(\$3,230.42)	10.10%
	FUND: SCHOLARSHIP - 700	(\$34,750.00)	(\$40.78)	(\$28,991.86)	(\$5,758.14)	\$0.00	(\$5,758.14)	16.57%
Grand Total:		(\$11,981,909.00)	(\$635,882.94)	(\$6,290,542.60)	(\$5,691,366.40)	\$0.00	(\$5,691,366.40)	47.50%

End of Report