



# Port Orford Langlois School District 2CJ

Aaron Miller, Superintendent

**District Office**  
**45525 HWY 101**  
**Sixes, OR 97476**

**District Mailing Address**  
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**Port Orford, OR 97465**

## Business Office School Board Report – June 15, 2026

“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 has been working on finalizing 2025-26 school and fiscal years. We are working on setting up and opening the 2026-27 fiscal year.

In May 2026 the 24-25 State School Fund came in that the district was over paid a total of \$226,0092.05 (in 24-25) Resulting in us not receiving our May 2026 State School Fund Deposit and owing a balance of \$2,931.40.

In the month of May 2026, the district processed the following significant transactions:

### REVENUES:

- \$8,287.52 – in Investment Revenue
- \$0.00 – State School Fund Payment
- \$59,670.77 – Received in County Tax Payments

### EXPEDITURES:

- **Payroll – May Payroll Totaled \$465,465.92 Including:**
  - \$279,865.43 in Gross Payroll
  - \$185,600.49 in Payroll Expenses (Taxes and Employer Paid Benefits)
- **Accounts Payable – \$87,054.33**
  - \$15,059.04 – Northwest Textbook Depository – Adoption of K-8 Social Studies Material for 26-27
  - \$8,940.00 – Comfort Flow Heating and AC -
  - \$7,209.32 – Carson Oil Company – District Fuel
  - \$4,266.00 – Acellus Educational Services – Online Curriculum for Family Academy and PHS.

Estimated General Fund Ending Fund Balance for 2025-26 is currently at \$1,719,769.05.

FUND 100		Fiscal Year: 2025-26 REVENUE FUND 100-101		Cur Yr BUDGET	Received As of 5/31/2026	Projected	Anticipated	Proj. Rev	Curr. Rev
THROUGH 5/31/2026	1111	CURRENT YEARS TAXES	\$ 2,287,058.00	\$ 2,007,210.87	\$ 279,847.13	\$ 2,287,058.00	100.00%	87.8%	
	1112	PRIOR YEAR'S TAXES	\$ 28,000.00	\$ 17,572.99	\$ 10,427.01	\$ 28,000.00	100.00%	62.8%	
	1113	COUNTY TAX SALES BACK TAX	\$ 22,000.00	\$ 24,688.28	\$ -	\$ -	100.00%	112.2%	
	1114	PAYMENTS IN LIEU OF PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	0.00%		
	1190	PENALTIES/ INTEREST ON TAX	\$ -	\$ -	\$ -	\$ -	0.00%		
	1311	TUITION FROM INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	0.00%		
	1312	TUITION FROM DIST IN STATE	\$ -	\$ -	\$ -	\$ -	0.00%		
	1411	TRANSPT FR INDIVIDUALS	\$ -	\$ -	\$ -	\$ -	0.00%		
	1412	TRANSPT FR DIST IN STATE	\$ -	\$ -	\$ -	\$ -	0.00%		
	1510	INTEREST ON INVESTMENTS	\$ 100,000.00	\$ 55,904.39	\$ 44,095.61	\$ 100,000.00	100.00%	55.9%	
	1530	GAIN/LOSS SALE OF INVSTMT	\$ -	\$ -	\$ -	\$ -	0.00%		
	1741	PAY-TO-PLAY	\$ -	\$ -	\$ -	\$ -	0.00%		
	1920	CONTRB-DONATIONS PRIVATE	\$ -	\$ -	\$ -	\$ -	0.00%		
	1960	RECOVERY OF EXPENDITURE	\$ -	\$ -	\$ -	\$ -	0.00%		
	1990	MISCELLANEOUS REVENUES	\$ 47,000.00	\$ 12,373.69	\$ 34,626.31	\$ 47,000.00	100.00%	26.3%	
	2101	COUNTY SCHOOL FUNDS	\$ 350.00	\$ -	\$ -	\$ -	0.00%	0.0%	
	2201	RESTRICTED - PASS THROUGH	\$ -	\$ -	\$ -	\$ -	0.00%		
	3101	STATE SCHOOL SUPPORT - GENERL FUND	\$ 2,203,406.03	\$ 1,264,124.60	\$ 939,281.43	\$ 2,203,406.03	100.00%	57.4%	
	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	\$ -	\$ -	\$ -	\$ -	0.00%		
	3299	OTHER RESTRICTED STATE	\$ -	\$ 92,533.08	\$ -	\$ 92,533.08	0.00%		
	4801	FEDERAL FOREST FEES	\$ -	\$ -	\$ -	\$ -	0.00%		
	5110	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	0.00%		
	5300	SALE/COMP LOSS OF ASSETS	\$ -	\$ 1,991.00	\$ -	\$ -	0.00%		
	5400	BEGINNING FUND BALANCE	\$ 1,500,000.00	\$ 2,550,110.15	\$ -	\$ 2,550,110.15	0.00%	170.0%	
		<b>Total Sub Total Revenue</b>	<b>\$ 6,219,814.03</b>	<b>\$ 6,043,783.53</b>	<b>\$ 1,323,003.01</b>	<b>\$ 7,340,107.26</b>	<b>118%</b>		
		Additional Beg. Fund Balance	\$ -	\$ -	\$ -	\$ -			
		<b>Total Revenue</b>	<b>\$ 6,219,814.03</b>	<b>\$ 6,043,783.53</b>	<b>\$ 1,323,003.01</b>	<b>\$ 7,340,107.26</b>	<b>118%</b>	<b>97%</b>	
		Control	\$ -	\$ -	\$ -	\$ -			
			<b>Fiscal Year: 2025-26</b>	<b>Cur Yr</b>	<b>Expended</b>		<b>Proj Exp</b>	<b>Cur Exp</b>	
	<b>EXPENDITURES</b>	<b>BUDGET</b>	<b>As of 5/31/2026</b>	<b>Encumbered</b>	<b>Total</b>	<b>%</b>	<b>%</b>		
100'S	SALARIES	\$ 2,694,799.31	\$ 2,282,171.74	\$ 375,521.08	\$ 2,657,692.82	100%	85%		
200'S	PAYROLL BENEFITS	\$ 2,153,638.13	\$ 1,544,636.59	\$ 268,458.28	\$ 1,813,094.87	100%	72%		
300'S	PROFESSIONAL. SERVICES	\$ 572,650.00	\$ 454,285.66	\$ 183,502.14	\$ 637,787.80	100%	79%		
400'S	SUPPLIES	\$ 318,626.59	\$ 231,199.71	\$ 75,431.46	\$ 306,631.17	100%	73%		
500'S	CAPITAL OUTLAY	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%		
600'S	OTHER	\$ 180,100.00	\$ 202,901.44	\$ 2,230.11	\$ 205,131.55	100%	113%		
700'S	TRANSFERS	\$ 25,000.00	\$ -	\$ -	\$ -	100%	0%		
800'S	CONTINGENCY	\$ 250,000.00	\$ -	\$ -	\$ -	100%	0%		
	<b>Total Expenditures</b>	<b>\$ 6,219,814.03</b>	<b>\$ 4,715,195.14</b>	<b>\$ 905,143.07</b>	<b>\$ 5,620,338.21</b>	<b>90.36%</b>	<b>75.81%</b>		
	Control	\$ -	\$ -	\$ -	\$ -				
<b>Estimated Ending Fund Balance as of 5/31/2026</b>						<b>\$ 1,719,769.05</b>			

<b>General Fund (100)</b>	<b>Appropriations</b>	<b>YTD</b>	<b>Encumbrances</b>	<b>Totals</b>	<b>Resolutions</b>	<b>(Over)/Under Budget</b>
1000 Instruction	\$ 3,071,962.08	\$ 2,301,760.35	\$ 442,127.54	\$ 2,743,887.89	\$ -	\$ 328,074.19
2000 Support Services	\$ 2,862,851.95	\$ 2,413,434.79	\$ 464,419.80	\$ 2,877,854.59	\$ -	\$ (15,002.64)
3000 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Reserved for Next Year	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
Sub Total	\$ 6,184,814.03	\$ 4,715,195.14	\$ 906,547.34	\$ 5,621,742.48	\$ -	\$ 563,071.55
<b>Special Revenue Funds (200)</b>						
1000 Instruction	\$ 954,366.94	\$ 745,944.54	\$ 188,510.87	\$ 934,455.41	\$ -	\$ 19,911.53
2000 Support Services	\$ 265,321.95	\$ 125,372.44	\$ 33,443.81	\$ 158,816.25	\$ -	\$ 106,505.70
3000 Community Services	\$ 193,500.00	\$ 195,102.72	\$ 65,332.73	\$ 260,435.45	\$ -	\$ (66,935.45)
4000 Facility Acquisition	\$ 150,603.36	\$ 161,780.22	\$ 25,828.55	\$ 187,608.77	\$ -	\$ (37,005.41)
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Reserved for Next Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 1,563,792.25	\$ 1,228,199.92	\$ 313,115.96	\$ 1,541,315.88	\$ -	\$ 22,476.37
<b>PERS Bond Debt Service (302, 303, 304)</b>						
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Facilities (400)</b>						
1000 Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000 Facilities Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Appropriations</b>	\$ 7,748,606.28	\$ 5,943,395.06	\$ 1,219,663.30	\$ 7,163,058.36	\$ -	\$ 585,547.92
<b>Total Unappropriated</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 7,748,606.28	\$ 5,943,395.06	\$ 1,219,663.30	\$ 7,163,058.36	\$ -	\$ 585,547.92