

TO: COSSA Board of Trustees
 FROM: Jacob Smith, Business Manager
 DATE: November 17, 2025
 RE: Business Office Report



Grant and Fund Name	Collected in FY26	Remaining Available
IDEA Part B	\$248,752	\$39,558*
IDEA Part B Preschool	\$8,672	\$3,690*
SRO Grant	\$25,246	\$78,410
Title IX-A Homeless	\$0	\$3,350
Small Rural Schools Grant	\$0	\$30,427
CTE Program Added Cost	Will receive in November	\$165,550
CTC Added Cost Funds		\$71,600

*IDEA FY26 Application/Award coming in November 2025.

Account Updates:

Account Name	Current Balances - November 10, 2025
LGIP - Special Ed/ Admin	\$830,239
LGIP - COSSA Academy	\$70,122
LGIP - Building Trades	\$72,861
LGIP - Professional Technical	\$97,688
Zion's Treasury	\$1,011,005

Audit and State Reporting - The FY25 audit was finalized and approved by the COSSA Board and submitted to the State Department of Education, which included fiscal year end reports, on November 6, 2025.

Business Office - Jacob and Mandy continue to work on implementing efficiencies in operations to save time and money. Some examples of this: transition processes to a paperless / online form for tracking and processing; create direct bill accounts with vendors; create a single repository for finance documents; create employee forms for self-service access from our website.